

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CARROLL COUNTY, INDIANA

January 1, 2020 to December 31, 2020



FILED
11/16/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Beth Myers	01-01-20 to 12-31-21
County Treasurer	Melinda Rossetter	01-01-20 to 12-31-21
Clerk of the Circuit Court	Callie Schimmel Debbie Minniear Sharon Milburn	01-01-20 to 09-27-20 09-28-20 to 10-04-20 10-05-20 to 12-31-21
County Sheriff	Tobe Leazenby	01-01-20 to 12-31-21
County Recorder	Penny Titus	01-01-20 to 12-31-21
President of the Board of County Commissioners	William Brown	01-01-20 to 12-31-21
President of the County Council	Joshua Plue	01-01-20 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, 2020, 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2020.

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, 2020, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated November 2, 2021, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


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, 2020

Fund	Cash and Investments			Cash and Investments
	01-01-20	Receipts	Disbursements	
General	\$ 5,695,560	\$ 8,496,078	\$ 7,490,359	\$ 6,701,279
Accident Report	7,819	2,525	5,829	4,515
CEDIT County Share	547,686	362,864	359,500	551,050
City and Town Court Costs	344	4,789	-	5,133
Clerk's Records Perpetuation	33,324	11,243	2,253	42,314
Community Corrections	118,488	195,144	181,487	132,145
Sales Disclosure - County Share	15,464	3,100	2,329	16,235
Covered Bridge	35,650	3,700	-	39,350
Cumulative Bridge	1,976,656	637,289	264,788	2,349,157
Cumulative Capital Development	773,908	451,913	251,663	974,158
Drug Free Community	22,437	12,141	14,091	20,487
Emergency Planning/Right to Know	14,822	7,293	-	22,115
Firearms Training	18,482	13,980	9,800	22,662
Health	70,590	333,243	202,913	200,920
Identification Security Protection	3,636	4,331	3,000	4,967
Levy Excess	21,143	-	-	21,143
Local Health Maintenance	77,282	49,605	23,317	103,570
Local Road and Street	504,986	358,417	279,461	583,942
LOIT Public Safety - County Share	95,186	412,911	392,607	115,490
Medical Care for Inmates	5,452	2,009	5,900	1,561
Misdemeanant	36,395	13,339	18,079	31,655
Motor Vehicle Highway	3,129,885	1,572,435	1,853,686	2,848,634
Planning and Zoning Impact	202,017	63,186	104,242	160,961
Plat Book	49,096	18,870	19,964	48,002
Rainy Day	2,604,460	-	357,172	2,247,288
Reassessment - 2015	705,226	148,052	211,619	641,659
Recorder's Records Perpetuation	107,748	78,630	78,720	107,658
Riverboat	288,039	201,579	124,397	365,221
Sex and Violent Offender Administration	13,451	-	-	13,451
Sheriff's Pension Trust	85,863	8,090	-	93,953
Supplemental Public Defender Services	161,910	20,360	-	182,270
Surplus Tax	15,249	19,728	9,539	25,438
Surveyor's Corner Perpetuation	44,531	21,405	-	65,936
Tax Sale Fees	22,296	13,496	10,170	25,622
Tax Sale Redemption	778	8,292	8,935	135
Tax Sale Surplus	153,539	335,216	92,720	396,035
Local Health Department Trust Account	85,876	8,651	10,173	84,354
Unsafe Building	15,000	-	-	15,000
Vehicle Inspection	5,395	710	-	6,105
Guardian Ad Litem	360	-	-	360
Court Appointed Special Advocate (CASA)	34,706	33,895	13,485	55,116
Auditors Ineligible Deductions	2,785	-	-	2,785
County Elected Officials Training	18,052	4,331	1,331	21,052
Statewide 911	297,788	332,941	201,224	429,505
LIT CORRECTIONAL FACILITY	870,047	917,580	-	1,787,627
Supplemental Adult Probation Services	43,737	290,716	248,228	86,225
Supplemental Juvenile Probation Services	26,238	1,091	-	27,329
Drain Construction/Reconstruction	-	5,600	5,600	-
Drain Maintenance	647,619	184,086	196,953	634,752
Sheriff Sale Administration	23,227	3,234	2,400	24,061
Collection Agency Fees	1,567	-	96	1,471
Payroll Clearing	486	2,482,644	2,483,993	(863)
Settlement	-	21,618,837	21,611,319	7,518
LOIT Stabilization	93,187	-	-	93,187
Wheel Tax / Surtax Combined	537,692	757,455	178,123	1,117,024
Wheel Tax	3,804	172,946	174,288	2,462
Sur Tax	-	672,586	672,586	-
CVET Agency	44	150,457	150,457	44
Financial Institution Tax	-	286,517	286,443	74
Homestead Credit Rebate	13,408	-	-	13,408
Local Income Tax-Property Tax Relief	22,680	917,580	920,002	20,258
State Fines and Forfeitures	1,108	1,793	1,619	1,282
Infraction Judgements	564	5,991	5,963	592
Overweight Vehicle Fines	-	100	100	-
Special Death Benefit	10	890	840	60
Sales Disclosure - State Share	300	3,100	2,915	485
Coroners Training & Con't Education	72	1,577	1,535	114
Mortgage Recording Fees - State Share	-	2,800	2,550	250
Sex and Violent Offender Admin - State	-	1,535	885	650
Campaign and Finance Enforcement - State	300	-	-	300
Child Restraint Violation Fines	-	250	225	25

CARROLL COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2020

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-20			12-31-20
Forest Restoration	-	2,261	2,261	-
Inheritance Tax	24,022	-	-	24,022
Education Plate Fees Agency	450	94	544	-
Innkeepers Tax Collections	93	-	-	93
LIT CERTIFIED SHARES	-	7,493,416	6,972,862	520,554
LIT PSAP Distribution	-	412,911	412,911	-
LIT EDIT	54,053	688,185	776,658	(34,420)
City/Town Ordinance Violations Fines	725	-	-	725
93.563 Prosecutor PCA	998	26	-	1,024
93.563 Title IV-D Incentive	81,136	6,608	-	87,744
93.563 Prosecutor IV-D Incentive-Post Oct '99	16,184	9,939	12,253	13,870
93.563 Clerk IV-D Incentive-Post Oct '99	93,283	6,608	9,533	90,358
CARES PROVIDER RELIEF FUND	-	14,974	5,242	9,732
MVH RESTRICTED	-	1,581,913	1,408,993	172,920
8920 CARES COVID-19 RESPONSE FUND	-	652,996	652,996	-
AFTER SETTLEMENT COLLECTIONS	534,002	777,859	534,002	777,859
CARROLL CO INMATE TRUST	9,577	86,639	80,926	15,290
CARROLL CO COMMISSARY	38,866	58,249	72,810	24,305
ODYSSEY (TRUST)	203,523	1,239,607	1,097,121	346,009
ISETS (SUPPORT)	3,996	106,401	104,669	5,728
TREASURER PETTY CASH	500	-	-	500
Vending Machines	106	111	136	81
LIBRARY CAPITAL PROJECTS	615	-	-	615
LIBRARY TAX	630	-	-	630
Jail Capital Project Fund	1,596,126	-	518,995	1,077,131
PRE-TRIAL DIVERSION(USER FEE)	17,299	35,487	25,127	27,659
ALCOHOL & DRUG (USER FEE)	4,924	-	-	4,924
LAW ENFORCEMENT EDUC(USER FEE)	45,466	5,079	4,332	46,213
DRAINAGE FEES AND FINES	39,056	5,529	13,760	30,825
PRAIRIE LEVEE	32,019	3,878	4,910	30,987
DRAIN IMPROVEMENTS	29,724	101,079	88,409	42,394
DONATIONS - HEALTH DEPT	720	-	-	720
DONATIONS - EMS	4,818	1,525	1,330	5,013
DONATIONS - SHERIFFS RESERVE	14,801	4,321	3,840	15,282
DONATIONS - SHERIFF WATER EMER	3,124	-	-	3,124
DONATIONS - SHERIFF K9	10,765	9,987	11,049	9,703
DONATIONS - CARROLL MANOR	12,802	10,676	2,246	21,232
DONATIONS - COUNTY PARKS	487	10	-	497
E-911 DONATION	609	-	-	609
CASA DONATION	477	-	-	477
SHERIFF TRAIN & EQUIP DONATION	9,839	3,106	3,109	9,836
TAX INCREMENT FINANCING	655,837	1,215,897	1,330,973	540,761
RESERVE BOND FUND	338,578	2,529	-	341,107
CARROLL CO REDEVELOPMENT SAVINGS	3,750,059	69,674	175,000	3,644,733
CARROLL MANOR	281,048	403,844	457,561	227,331
COMMISSIONER CERTIFICATE TAX S	12,681	-	1,563	11,118
JURY PAY FUND	17,400	2,965	-	20,365
COUNTY PROPERTY SEIZURE FUND	288	-	-	288
CAGIT - PTRC	4,676	-	-	4,676
HAVA REQUIREMENTS TITLE III	29	-	-	29
EMA -2005 FOUNDATION GRANT	51	-	-	51
OPERATION PULL OVER	19	-	-	19
2007 MARINE PATROL GRANT	5,715	3,750	7,163	2,302
SHERIFF EQUIP/PURCH GRANT	263	-	-	263
LOCAL EMERGENCY PLANNING GRANT	3,605	-	3,575	30
BIOTERRISM-PREPAREDNESS GRANT	10,338	15,793	46,809	(20,678)
2004 EMA ST HOMELAND SECURITY	3,494	-	-	3,494
CASA GRANT	2,580	4,195	7,204	(429)
COMMUNITY CROSSING FUNDS	181,423	858,841	865,651	174,613
CASA PROJECTS	33	-	-	33
DIABETES HEALTH DEPT GRANT	-	-	-	-
MULTIHAZARDS PLAN GRANT	-	1,738	1,738	-
SIM OPIOID GRANT	60,000	-	-	60,000
CC PROJECT INCOME USER FEES	64,434	295	8,273	56,456
CORPORATION TAX	492	-	-	492
Totals	<u>\$ 28,684,308</u>	<u>\$ 58,644,141</u>	<u>\$ 55,278,407</u>	<u>\$ 32,050,042</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.

CARROLL COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up as reimbursable grants, as well as disbursements exceeding receipts due to the under-estimation of current requirements.

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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, 2020

	General	Accident Report	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 5,695,560	\$ 7,819	\$ 547,686	\$ 344	\$ 33,324	\$ 118,488
Receipts:						
Taxes	6,372,745	-	-	-	-	-
Licenses and permits	37,087	-	-	-	-	-
Intergovernmental receipts	71,359	-	362,864	-	12	-
Charges for services	197,023	-	-	-	-	-
Fines and forfeits	49,915	-	-	-	-	-
Other receipts	1,767,949	2,525	-	4,789	11,231	195,144
Total receipts	8,496,078	2,525	362,864	4,789	11,243	195,144
Disbursements:						
Personal services	5,216,311	-	-	-	-	43,147
Supplies	292,632	-	-	-	2,253	-
Other services and charges	1,757,540	-	60,000	-	-	19,853
Capital outlay	222,716	5,829	299,500	-	-	18,689
Other disbursements	1,160	-	-	-	-	99,798
Total disbursements	7,490,359	5,829	359,500	-	2,253	181,487
Excess (deficiency) of receipts over disbursements	1,005,719	(3,304)	3,364	4,789	8,990	13,657
Cash and investments - ending	\$ 6,701,279	\$ 4,515	\$ 551,050	\$ 5,133	\$ 42,314	\$ 132,145

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Emergency Planning/Right to Know
Cash and investments - beginning	\$ 15,464	\$ 35,650	\$ 1,976,656	\$ 773,908	\$ 22,437	\$ 14,822
Receipts:						
Taxes	-	-	558,917	414,520	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	3,700	66,891	18,642	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,100	-	11,481	18,751	12,141	7,293
Total receipts	3,100	3,700	637,289	451,913	12,141	7,293
Disbursements:						
Personal services	-	-	168,368	-	-	-
Supplies	196	-	-	-	-	-
Other services and charges	2,133	-	96,420	23,340	300	-
Capital outlay	-	-	-	228,323	3,839	-
Other disbursements	-	-	-	-	9,952	-
Total disbursements	2,329	-	264,788	251,663	14,091	-
Excess (deficiency) of receipts over disbursements	771	3,700	372,501	200,250	(1,950)	7,293
Cash and investments - ending	\$ 16,235	\$ 39,350	\$ 2,349,157	\$ 974,158	\$ 20,487	\$ 22,115

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Firearms Training	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 18,482	\$ 70,590	\$ 3,636	\$ 21,143	\$ 77,282	\$ 504,986
Receipts:						
Taxes	-	275,102	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	12,372	-	-	-	358,417
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,980	45,769	4,331	-	49,605	-
Total receipts	13,980	333,243	4,331	-	49,605	358,417
Disbursements:						
Personal services	-	191,354	-	-	19,169	-
Supplies	-	3,472	-	-	2,770	-
Other services and charges	-	7,987	3,000	-	717	8,286
Capital outlay	9,800	100	-	-	661	271,175
Other disbursements	-	-	-	-	-	-
Total disbursements	9,800	202,913	3,000	-	23,317	279,461
Excess (deficiency) of receipts over disbursements	4,180	130,330	1,331	-	26,288	78,956
Cash and investments - ending	\$ 22,662	\$ 200,920	\$ 4,967	\$ 21,143	\$ 103,570	\$ 583,942

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LOIT Public Safety - County Share	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Planning and Zoning Impact	Plat Book
Cash and investments - beginning	\$ 95,186	\$ 5,452	\$ 36,395	\$ 3,129,885	\$ 202,017	\$ 49,096
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	63,186	-
Intergovernmental receipts	412,911	-	-	1,505,775	-	-
Charges for services	-	2,009	-	-	-	18,870
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	13,339	66,660	-	-
Total receipts	<u>412,911</u>	<u>2,009</u>	<u>13,339</u>	<u>1,572,435</u>	<u>63,186</u>	<u>18,870</u>
Disbursements:						
Personal services	374,632	-	-	1,103,559	95,858	17,214
Supplies	477	-	663	331,752	2,634	-
Other services and charges	17,498	-	-	418,375	5,750	2,750
Capital outlay	-	5,900	430	-	-	-
Other disbursements	-	-	16,986	-	-	-
Total disbursements	<u>392,607</u>	<u>5,900</u>	<u>18,079</u>	<u>1,853,686</u>	<u>104,242</u>	<u>19,964</u>
Excess (deficiency) of receipts over disbursements	<u>20,304</u>	<u>(3,891)</u>	<u>(4,740)</u>	<u>(281,251)</u>	<u>(41,056)</u>	<u>(1,094)</u>
Cash and investments - ending	<u>\$ 115,490</u>	<u>\$ 1,561</u>	<u>\$ 31,655</u>	<u>\$ 2,848,634</u>	<u>\$ 160,961</u>	<u>\$ 48,002</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Rainy Day	Reassessment 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 2,604,460	\$ 705,226	\$ 107,748	\$ 288,039	\$ 13,451	\$ 85,863
Receipts:						
Taxes	-	129,460	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	5,822	-	-	-	-
Charges for services	-	-	78,590	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	12,770	40	201,579	-	8,090
Total receipts	-	148,052	78,630	201,579	-	8,090
Disbursements:						
Personal services	-	28,185	24,735	-	-	-
Supplies	-	1,686	-	-	-	-
Other services and charges	357,172	181,748	-	-	-	-
Capital outlay	-	-	-	5,000	-	-
Other disbursements	-	-	53,985	119,397	-	-
Total disbursements	357,172	211,619	78,720	124,397	-	-
Excess (deficiency) of receipts over disbursements	(357,172)	(63,567)	(90)	77,182	-	8,090
Cash and investments - ending	\$ 2,247,288	\$ 641,659	\$ 107,658	\$ 365,221	\$ 13,451	\$ 93,953

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 161,910	\$ 15,249	\$ 44,531	\$ 22,296	\$ 778	\$ 153,539
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	21,405	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	20,360	19,728	-	13,496	8,292	335,216
Total receipts	20,360	19,728	21,405	13,496	8,292	335,216
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	9,539	-	10,170	8,935	92,720
Total disbursements	-	9,539	-	10,170	8,935	92,720
Excess (deficiency) of receipts over disbursements	20,360	10,189	21,405	3,326	(643)	242,496
Cash and investments - ending	\$ 182,270	\$ 25,438	\$ 65,936	\$ 25,622	\$ 135	\$ 396,035

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Local Health Department Trust Account	Unsafe Building	Vehicle Inspection	Guardian Ad Litem	Court Appointed Special Advocate (CASA)	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 85,876	\$ 15,000	\$ 5,395	\$ 360	\$ 34,706	\$ 2,785
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,651	-	710	-	33,895	-
Total receipts	8,651	-	710	-	33,895	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	10,173	-	-	-	5,739	-
Other services and charges	-	-	-	-	7,746	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,173	-	-	-	13,485	-
Excess (deficiency) of receipts over disbursements	(1,522)	-	710	-	20,410	-
Cash and investments - ending	\$ 84,354	\$ 15,000	\$ 6,105	\$ 360	\$ 55,116	\$ 2,785

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	County Elected Officials Training	Statewide 911	LIT CORRECTIONAL FACILITY	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	Drain Construction/Reconstruction
Cash and investments - beginning	\$ 18,052	\$ 297,788	\$ 870,047	\$ 43,737	\$ 26,238	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	917,580	-	-	-
Charges for services	-	332,941	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	4,331	-	-	290,716	1,091	5,600
Total receipts	4,331	332,941	917,580	290,716	1,091	5,600
Disbursements:						
Personal services	-	112,426	-	232,137	-	-
Supplies	-	-	-	59	-	-
Other services and charges	1,331	84,425	-	15,432	-	-
Capital outlay	-	4,373	-	600	-	-
Other disbursements	-	-	-	-	-	5,600
Total disbursements	1,331	201,224	-	248,228	-	5,600
Excess (deficiency) of receipts over disbursements	3,000	131,717	917,580	42,488	1,091	-
Cash and investments - ending	\$ 21,052	\$ 429,505	\$ 1,787,627	\$ 86,225	\$ 27,329	\$ -

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Drain Maintenance	Sheriff Sale Administration	Collection Agency Fees	Payroll Clearing	Settlement	LOIT Stabilization
Cash and investments - beginning	\$ 647,619	\$ 23,227	\$ 1,567	\$ 486	\$ -	\$ 93,187
Receipts:						
Taxes	-	-	-	-	18,372,156	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,805,662	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	184,086	3,234	-	2,482,644	441,019	-
Total receipts	<u>184,086</u>	<u>3,234</u>	<u>-</u>	<u>2,482,644</u>	<u>21,618,837</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	188,464	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	8,489	2,400	96	2,483,993	21,611,319	-
Total disbursements	<u>196,953</u>	<u>2,400</u>	<u>96</u>	<u>2,483,993</u>	<u>21,611,319</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(12,867)</u>	<u>834</u>	<u>(96)</u>	<u>(1,349)</u>	<u>7,518</u>	<u>-</u>
Cash and investments - ending	<u>\$ 634,752</u>	<u>\$ 24,061</u>	<u>\$ 1,471</u>	<u>\$ (863)</u>	<u>\$ 7,518</u>	<u>\$ 93,187</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Wheel Tax / Surtax Combined	Wheel Tax	Sur Tax	CVET Agency	Financial Institution Tax	Homestead Credit Rebate
Cash and investments - beginning	\$ 537,692	\$ 3,804	\$ -	\$ 44	\$ -	\$ 13,408
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	757,455	172,946	672,586	150,457	286,517	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>757,455</u>	<u>172,946</u>	<u>672,586</u>	<u>150,457</u>	<u>286,517</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	178,123	174,288	672,586	150,457	286,443	-
Total disbursements	<u>178,123</u>	<u>174,288</u>	<u>672,586</u>	<u>150,457</u>	<u>286,443</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>579,332</u>	<u>(1,342)</u>	<u>-</u>	<u>-</u>	<u>74</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,117,024</u>	<u>\$ 2,462</u>	<u>\$ -</u>	<u>\$ 44</u>	<u>\$ 74</u>	<u>\$ 13,408</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 22,680	\$ 1,108	\$ 564	\$ -	\$ 10	\$ 300
Receipts:						
Taxes	917,580	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	340	3,100
Fines and forfeits	-	1,793	5,991	100	550	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>917,580</u>	<u>1,793</u>	<u>5,991</u>	<u>100</u>	<u>890</u>	<u>3,100</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	920,002	1,619	5,963	100	840	2,915
Total disbursements	<u>920,002</u>	<u>1,619</u>	<u>5,963</u>	<u>100</u>	<u>840</u>	<u>2,915</u>
Excess (deficiency) of receipts over disbursements	<u>(2,422)</u>	<u>174</u>	<u>28</u>	<u>-</u>	<u>50</u>	<u>185</u>
Cash and investments - ending	<u>\$ 20,258</u>	<u>\$ 1,282</u>	<u>\$ 592</u>	<u>\$ -</u>	<u>\$ 60</u>	<u>\$ 485</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	Forest Restoration
Cash and investments - beginning	\$ 72	\$ -	\$ -	\$ 300	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	2,261
Other receipts	1,577	2,800	1,535	-	250	-
Total receipts	1,577	2,800	1,535	-	250	2,261
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	2,261
Capital outlay	-	-	-	-	-	-
Other disbursements	1,535	2,550	885	-	225	-
Total disbursements	1,535	2,550	885	-	225	2,261
Excess (deficiency) of receipts over disbursements	42	250	650	-	25	-
Cash and investments - ending	\$ 114	\$ 250	\$ 650	\$ 300	\$ 25	\$ -

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	LIT CERTIFIED SHARES	LIT PSAP Distribution	LIT EDIT
Cash and investments - beginning	\$ 24,022	\$ 450	\$ 93	\$ -	\$ -	\$ 54,053
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	412,911	688,185
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	94	-	7,493,416	-	-
Total receipts	-	94	-	7,493,416	412,911	688,185
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	544	-	6,972,862	412,911	776,658
Total disbursements	-	544	-	6,972,862	412,911	776,658
Excess (deficiency) of receipts over disbursements	-	(450)	-	520,554	-	(88,473)
Cash and investments - ending	\$ 24,022	\$ -	\$ 93	\$ 520,554	\$ -	\$ (34,420)

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	CARES PROVIDER RELIEF FUND
Cash and investments - beginning	\$ 725	\$ 998	\$ 81,136	\$ 16,184	\$ 93,283	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	14,974
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	26	6,608	9,939	6,608	-
Total receipts	-	26	6,608	9,939	6,608	14,974
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	12,253	9,533	5,242
Total disbursements	-	-	-	12,253	9,533	5,242
Excess (deficiency) of receipts over disbursements	-	26	6,608	(2,314)	(2,925)	9,732
Cash and investments - ending	\$ 725	\$ 1,024	\$ 87,744	\$ 13,870	\$ 90,358	\$ 9,732

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	MVH RESTRICTED	8920 CARES COVID-19 RESPONSE FUND	AFTER SETTLEMENT COLLECTIONS	CARROLL CO INMATE TRUST	CARROLL CO COMMISSARY	ODYSSEY (TRUST)
Cash and investments - beginning	\$ -	\$ -	\$ 534,002	\$ 9,577	\$ 38,866	\$ 203,523
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,581,913	652,996	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	777,859	86,639	58,249	1,239,607
Total receipts	1,581,913	652,996	777,859	86,639	58,249	1,239,607
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	1,408,993	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	652,996	534,002	80,926	72,810	1,097,121
Total disbursements	1,408,993	652,996	534,002	80,926	72,810	1,097,121
Excess (deficiency) of receipts over disbursements	172,920	-	243,857	5,713	(14,561)	142,486
Cash and investments - ending	\$ 172,920	\$ -	\$ 777,859	\$ 15,290	\$ 24,305	\$ 346,009

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	ISETS (SUPPORT)	TREASURER PETTY CASH	Vending Machines	LIBRARY CAPITAL PROJECTS	LIBRARY TAX	Jail Capital Project Fund
Cash and investments - beginning	\$ 3,996	\$ 500	\$ 106	\$ 615	\$ 630	\$ 1,596,126
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	106,401	-	111	-	-	-
Total receipts	<u>106,401</u>	<u>-</u>	<u>111</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	518,995
Capital outlay	-	-	-	-	-	-
Other disbursements	104,669	-	136	-	-	-
Total disbursements	<u>104,669</u>	<u>-</u>	<u>136</u>	<u>-</u>	<u>-</u>	<u>518,995</u>
Excess (deficiency) of receipts over disbursements	<u>1,732</u>	<u>-</u>	<u>(25)</u>	<u>-</u>	<u>-</u>	<u>(518,995)</u>
Cash and investments - ending	<u>\$ 5,728</u>	<u>\$ 500</u>	<u>\$ 81</u>	<u>\$ 615</u>	<u>\$ 630</u>	<u>\$ 1,077,131</u>

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	\$ 17,299	\$ 4,924	\$ 45,466	\$ 39,056	\$ 32,019	\$ 29,724
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	35,460	-	5,079	5,100	-	-
Other receipts	27	-	-	429	3,878	101,079
Total receipts	35,487	-	5,079	5,529	3,878	101,079
Disbursements:						
Personal services	375	-	4,332	-	-	-
Supplies	2,347	-	-	-	-	-
Other services and charges	16,270	-	-	-	-	-
Capital outlay	6,135	-	-	-	-	88,409
Other disbursements	-	-	-	13,760	4,910	-
Total disbursements	25,127	-	4,332	13,760	4,910	88,409
Excess (deficiency) of receipts over disbursements	10,360	-	747	(8,231)	(1,032)	12,670
Cash and investments - ending	\$ 27,659	\$ 4,924	\$ 46,213	\$ 30,825	\$ 30,987	\$ 42,394

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DONATIONS - HEALTH DEPT	DONATIONS - EMS	DONATIONS - SHERIFFS RESERVE	DONATIONS - SHERIFF WATER EMER	DONATIONS - SHERIFF K9	DONATIONS - CARROLL MANOR
Cash and investments - beginning	\$ 720	\$ 4,818	\$ 14,801	\$ 3,124	\$ 10,765	\$ 12,802
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	4,321	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,525	-	-	9,987	10,676
Total receipts	-	1,525	4,321	-	9,987	10,676
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	348	3,840	-	2,049	1,401
Other services and charges	-	513	-	-	9,000	-
Capital outlay	-	469	-	-	-	-
Other disbursements	-	-	-	-	-	845
Total disbursements	-	1,330	3,840	-	11,049	2,246
Excess (deficiency) of receipts over disbursements	-	195	481	-	(1,062)	8,430
Cash and investments - ending	\$ 720	\$ 5,013	\$ 15,282	\$ 3,124	\$ 9,703	\$ 21,232

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	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	\$ 9,839	\$ 655,837	\$ 338,578
Receipts:						
Taxes	-	-	-	-	1,040,897	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	10	-	-	3,106	175,000	2,529
Total receipts	10	-	-	3,106	1,215,897	2,529
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,330,973	-
Other disbursements	-	-	-	3,109	-	-
Total disbursements	-	-	-	3,109	1,330,973	-
Excess (deficiency) of receipts over disbursements	10	-	-	(3)	(115,076)	2,529
Cash and investments - ending	\$ 497	\$ 609	\$ 477	\$ 9,836	\$ 540,761	\$ 341,107

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CARROLL GO REDEVELOPMENT SAVINGS	CARROLL MANOR	COMMISSIONER CERTIFICATE TAX S	JURY PAY FUND	COUNTY PROPERTY SEIZURE FUND	CAGIT - PTRC
Cash and investments - beginning	\$ 3,750,059	\$ 281,048	\$ 12,681	\$ 17,400	\$ 288	\$ 4,676
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	2,965	-	-
Other receipts	69,674	403,844	-	-	-	-
Total receipts	69,674	403,844	-	2,965	-	-
Disbursements:						
Personal services	-	341,799	-	-	-	-
Supplies	-	65,260	-	-	-	-
Other services and charges	-	50,082	-	-	-	-
Capital outlay	-	420	-	-	-	-
Other disbursements	175,000	-	1,563	-	-	-
Total disbursements	175,000	457,561	1,563	-	-	-
Excess (deficiency) of receipts over disbursements	(105,326)	(53,717)	(1,563)	2,965	-	-
Cash and investments - ending	\$ 3,644,733	\$ 227,331	\$ 11,118	\$ 20,365	\$ 288	\$ 4,676

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	HAVA REQUIREMENTS TITLE III	EMA -2005 FOUNDATION GRANT	OPERATION PULL OVER	2007 MARINE PATROL GRANT	SHERIFF EQUIP/PURCH GRANT	LOCAL EMERGENCY PLANNING GRANT
Cash and investments - beginning	\$ 29	\$ 51	\$ 19	\$ 5,715	\$ 263	\$ 3,605
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,750	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	3,750	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	7,163	-	3,575
Total disbursements	-	-	-	7,163	-	3,575
Excess (deficiency) of receipts over disbursements	-	-	-	(3,413)	-	(3,575)
Cash and investments - ending	\$ 29	\$ 51	\$ 19	\$ 2,302	\$ 263	\$ 30

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	BIOTERRORISM-PREPAREDNESS GRANT	2004 EMA ST HOMELAND SECURITY	CASA GRANT	COMMUNITY CROSSING FUNDS	CASA PROJECTS	DIABETES HEALTH DEPT GRANT
Cash and investments - beginning	\$ 10,338	\$ 3,494	\$ 2,580	\$ 181,423	\$ 33	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	15,793	-	-	858,841	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	4,195	-	-	-
Total receipts	15,793	-	4,195	858,841	-	-
Disbursements:						
Personal services	-	-	7,204	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	46,809	-	-	865,651	-	-
Total disbursements	46,809	-	7,204	865,651	-	-
Excess (deficiency) of receipts over disbursements	(31,016)	-	(3,009)	(6,810)	-	-
Cash and investments - ending	\$ (20,678)	\$ 3,494	\$ (429)	\$ 174,613	\$ 33	\$ -

CARROLL COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	MULTIHAZARDS PLAN GRANT	SIM OPIOID GRANT	CC PROJECT INCOME USER FEES	CORPORATION TAX	Totals
Cash and investments - beginning	\$ -	\$ 60,000	\$ 64,434	\$ 492	\$ 28,684,308
Receipts:					
Taxes	-	-	-	-	28,081,377
Licenses and permits	-	-	-	-	100,273
Intergovernmental receipts	1,738	-	-	-	12,813,069
Charges for services	-	-	295	-	658,894
Fines and forfeits	-	-	-	-	109,214
Other receipts	-	-	-	-	16,881,314
Total receipts	1,738	-	295	-	58,644,141
Disbursements:					
Personal services	-	-	-	-	7,980,805
Supplies	-	-	-	-	2,138,744
Other services and charges	-	-	368	-	3,857,756
Capital outlay	-	-	7,905	-	2,511,246
Other disbursements	1,738	-	-	-	38,789,856
Total disbursements	1,738	-	8,273	-	55,278,407
Excess (deficiency) of receipts over disbursements	-	-	(7,978)	-	3,365,734
Cash and investments - ending	\$ -	\$ 60,000	\$ 56,456	\$ 492	\$ 32,050,042

CARROLL COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2020

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 287,636</u>	<u>\$ 372,210</u>

CARROLL COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
American Tower Inc	Lease of Harley IN Tower facility	\$ 24,322	1/28/2013	1/28/2025
Eastern Engineering	Plat copier/scanner	1,788	7/15/2020	7/14/2023
Lafayette Copier	Copiers	9,828	1/21/2019	12/31/2023
Purdue University	Computer Equipment	1,860	1/1/2018	12/31/2023
Ricoh USA	Copier	<u>1,281</u>	1/25/2017	1/24/2022
Total governmental activities		<u>39,079</u>		
Total of annual lease payments		<u>\$ 39,079</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	\$ 1,055,000	\$ 95,118
General obligation bonds	Redevelopment District Bonds Series 2015	2,345,000	215,669
Notes and loans payable	Highway Equipment Loan	<u>115,158</u>	<u>40,421</u>
Total governmental activities		<u>3,515,158</u>	<u>351,208</u>
Totals		<u>\$ 3,515,158</u>	<u>\$ 351,208</u>

CARROLL COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2020

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 12,363,876
Infrastructure	118,779,772
Buildings	3,931,834
Machinery, equipment, and vehicles	<u>8,020,334</u>
Total governmental activities	<u>143,095,816</u>
Total capital assets	<u>\$ 143,095,816</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/>.