


COUNTY OF CARROLL VIRGINIA
COMPARATIVE FINANCIAL REPORT OF THE TREASURER

as of
August 31, 2018
Preliminary Report

This report generated & formatted by the CC Treasurer's Office Bookkeeping Department

ASSETS	FY 2018	FY 2019
	August 31, 2017	August 31, 2018
CASH IN OFFICE	2,100.00	2,100.00
CASH IN BANKS	3,719,818.33	2,575,832.92
TOTAL ASSETS	3,721,918.33	2,577,932.92

FUND BALANCES	FY 2018	FY 2019
	August 31, 2017	August 31, 2018
COUNTY FUNDS		
		
General Fund > GENERAL COUNTY OPERATING FUND	748,335.80	1,221,475.41 **
GENERAL COUNTY LGIP FUND	10,946.86	11,118.54
LAW LIBRARY FUND	644.41	2,132.67
TREASURER'S DEFERRED ACCOUNT	210.00	210.00
TWIN COUNTY AIRPORT FUND - LGIP - CLOSED	3,401.83	-
TOTAL COUNTY FUNDS	763,538.90	1,234,936.62

SCHOOL FUNDS	August 31, 2017	August 31, 2018
SCHOOL OPERATING FUND	2,006,041.61	502,720.41 **
SCHOOL DEBT SERVICE FUND	0.01	- ***
CCSB FLEXIBLE SPENDING FUND	22,433.06	21,723.25
COOP CENTER FOR EXCEPTIONAL CHILDREN	194,136.03	230,899.68
SCHOOL FOOD SERVICES FUND	229,604.98	224,341.22
SCHOOL PHASE 3 CONSTRUCTION	14,027.22	14,027.22
SCHOOL TEXTBOOK FUND	109,026.67	19,609.43
TOTAL SCHOOL FUNDS	2,575,269.58	1,013,321.21

FUNDS HELD FOR OTHERS	August 31, 2017	August 31, 2018
ASSET FORFEITURE/SHERIFF	56,956.19	69,858.30
ASSET FORFEITURE/COMM ATTORNEY	5,667.11	165.70
CC FLEXIBLE SPENDING FUND	11,734.26	18,311.45
CERTIFICATES ON DEPOSIT	3,277.35	3,303.39
COMMONWEALTH CURRENT ACCOUNT		
NARCOTICS FUND	53,487.92	53,568.20
PERFORMANCE BOND HELD IN ESCROW	187,854.00	123,781.26
SHERIFF LOCAL CRIMINAL FUND	44,457.29	36,554.31
SPECIAL WELFARE FUND	19,675.73	24,132.48

TOTAL OF ALL FUNDS	3,721,918.33	2,577,932.92
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** Of the \$11,251,664.00 fy 2019 School Operating appropriation, \$937,638.67 has been transferred as of August 31, 2018.

*** Of the \$4,643,692.00 fy 2019 School Debt Service appropriation, \$1,683,232.54 has been transferred as of August 31, 2018.

County of Carroll, Virginia



Revenue by Line Item

FY 2019

Accounting Period Ending - August 31, 2018

Preliminary

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	Budget Amount	Appro. Amount	July	August	September	October	November	December	Y-T-D Collected	Minus (-) Indicates Over Collection Balance	Percentage Collected of Original Budget
** General Property Taxes **											
11010	** Real Property Taxes **										
1	14,219,176.00	14,219,176.00							-	14,219,176.00	
2	3,488,138.00	3,109,940.00	66,114.84	63,097.09					129,211.93	2,980,728.07	
5	-	-	26,334.58	31,703.06					58,037.64	(58,037.64)	
	TOTAL	17,707,314.00	92,449.42	94,800.15	-	-	-	-	187,249.57	17,141,866.43	1%
11020	** Public Service **										
1	899,350.00	899,350.00							-	899,350.00	
2	3,205.00	4,270.00							-	4,270.00	
3	6,152.00	6,152.00							-	6,152.00	
	TOTAL	908,707.00	-	-	-	-	-	-	-	909,772.00	0%
11030	** Personal Property **										
1	3,500,000.00	3,500,000.00							-	3,500,000.00	
2	2,722,721.00	1,860,558.00	12,532.85	14,010.50					26,543.35	1,834,014.65	
3	58,777.00	58,777.00							-	58,777.00	
4	123,193.00	116,016.00	839.63	2,627.76					3,467.39	112,548.61	
5	-	-	5,708.42	288.96					5,997.38	(5,997.38)	
7	619,160.00	619,160.00							-	619,160.00	
8	637,775.00	596,161.00	4,049.36	8,337.30					12,386.66	583,774.34	
	TOTAL	7,661,626.00	23,130.26	25,264.52	-	-	-	-	48,394.78	6,702,277.22	1%
11040	** Machinery & Tools **										
1	897,890.00	897,890.00							-	897,890.00	
2	-	-							-	-	
	TOTAL	897,890.00	-	-	-	-	-	-	-	897,890.00	0%
11050	** Merchants Capital **										
1	218,129.00	218,129.00							-	218,129.00	
2	84,312.00	77,345.00	28.46	210.07					238.53	77,106.47	
	TOTAL	302,441.00	28.46	210.07	-	-	-	-	238.53	295,235.47	0%
11060	** Penalty & Interest **										
1	150,000.00	150,000.00	4,099.51	4,064.98					8,164.49	141,835.51	
2	280,000.00	280,000.00	23,569.74	22,660.98					46,230.72	233,769.28	
	TOTAL	430,000.00	27,669.25	26,725.96	-	-	-	-	54,395.21	375,604.79	13%
11070	** Rollback **										
1	1,500.00	1,500.00							-	1,500.00	
2	10,005.00	10,463.00	85.97	60.00					145.97	10,317.03	
	TOTAL	11,505.00	85.97	60.00	-	-	-	-	145.97	11,817.03	1%
11100	** Farm Equipment **										
2	27,377.00	26,363.00	24.92	116.40					141.32	26,221.68	
	TOTAL	27,377.00	24.92	116.40	-	-	-	-	141.32	26,221.68	1%
TOTAL	** General Property Taxes **	27,946,860.00	26,651,250.00	143,388.28	147,177.10	-	-	-	290,565.38	26,360,684.62	1%
12010	** Local Sales and Use Taxes **										
1	1,900,000.00	1,900,000.00	163,414.46	178,125.29					341,539.75	1,558,460.25	
2	600.00	600.00	84.76	130.97					215.73	384.27	

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										Indicates	Collected	
										Over Collection	of Original	
3	Sheriff's Fees	20.00	20.00							-	20.00	
7	Chrgs for Court Appointed Attorney	500.00	500.00							-	500.00	
8	Clerk's Interest	5,000.00	5,000.00	583.97	533.02					1,116.99	3,883.01	
12	Circuit Court Copy Fees	8,500.00	8,500.00	779.47	983.72					1,763.19	6,736.81	
	TOTAL	14,020.00	14,020.00	1,363.44	1,516.74	-	-	-	-	2,880.18	11,139.82	21%
16020	** Charges for Services **											
1	Charges For Commonwealth Attorney	5,000.00	5,000.00	368.08	402.96					771.04	4,228.96	
2	Sheriff's (Commonwealth) Fees	1,025.00	1,025.00							-	1,025.00	
	TOTAL	6,025.00	6,025.00	368.08	402.96	-	-	-	-	771.04	5,253.96	13%
16040	** Charges for Fire & Rescue Services **											
2	Ambulance & Rescue Services	8,000.00	8,000.00		685.41					685.41	7,314.59	9%
	TOTAL	8,000.00	8,000.00		685.41					685.41	7,314.59	9%
16050	** Chrgs-Other Court Costs **											
2	Chrgs-Blood Test/DNA	1,000.00	1,000.00	34.19	34.09					68.28	931.72	
3	Chrgs-Jail Admission Fee	2,500.00	2,500.00	289.95	106.69					396.64	2,103.36	
4	Chrgs- Non Consecutive Jail Time									-	-	
6	Chrgs - Day Reporting Program Fee	5,300.00	5,300.00	1,100.00	340.00					1,440.00	3,860.00	
	TOTAL	8,800.00	8,800.00	1,424.14	480.78	-	-	-	-	1,904.92	6,895.08	22%
16060	** Chrgs-Animal Impound Fees **	200.00	200.00	50.00						50.00	150.00	25%
16070	** Chrgs-Courthouse **											
4	Courthouse Maintenance Fees	40,000.00	40,000.00	3,454.55	3,224.67					6,679.22	33,320.78	
5	Courthouse Security Fees	200,000.00	200,000.00	17,610.34	16,612.54					34,222.88	165,777.12	
	TOTAL	240,000.00	240,000.00	21,064.89	19,837.21	-	-	-	-	40,902.10	199,097.90	17%
16080	** Chrgs-San/Waste Removal **											
2	Waste Disposal Charges	34,000.00	34,000.00	3,837.50	3,728.00					7,565.50	26,434.50	
3	Recycling Revenue	3,000.00	3,000.00		48.00					48.00	2,952.00	
	TOTAL	37,000.00	37,000.00	3,837.50	3,776.00	-	-	-	-	7,613.50	29,386.50	21%
16130	** Chrgs for Parks & Recreation **											
1	Recreation Fees - Sports	35,000.00	35,000.00	4,550.00	7,450.00					12,000.00	23,000.00	
3	Recreation Dept - Donations	2,000.00	2,000.00							-	2,000.00	
8	Rec Dept - Senior Trips	15,000.00	15,000.00	675.00	75.00					750.00	14,250.00	
9	Recreation Dept - Senior Olympics				15.00					15.00	(15.00)	
11	Recreation - Concessions	15,000.00	15,000.00	1,559.89	2,340.68					3,900.57	11,099.43	
12	Recreation - Rentals	3,500.00	3,500.00	1,470.00	850.00					2,320.00	1,180.00	
	TOTAL	70,500.00	70,500.00	8,254.89	10,730.68	-	-	-	-	18,985.57	51,514.43	27%
16150	** Chrgs-Planning & Comm Dev **											
1	Sale of Maps, Plats, Surveys, etc...	300.00	300.00	44.00	135.00					179.00	121.00	60%
16180	** Chrgs Other **											
1	Cannery	19,000.00	19,000.00	299.95	937.15					1,237.10	17,762.90	
2	Freedom of Information Act	100.00	100.00		390.00					390.00	(290.00)	
3	Admin Fees			120.00						120.00	(120.00)	
	TOTAL	19,100.00	19,100.00	419.95	1,327.15	-	-	-	-	1,747.10	17,352.90	9%
TOTAL	** Charges for Services **	403,945.00	403,945.00	36,826.89	38,891.93	-	-	-	-	75,718.82	328,226.18	19%
18990	** Miscellaneous Revenue **											
5	County Fair	88,000.00	88,000.00							-	88,000.00	
13	Bad Check Charge	300.00	300.00							-	300.00	
17	VPA Refund & Collections	13,000.00	13,000.00	678.23	802.78					1,481.01	11,518.99	
22	County Sale Proceeds	5,000.00	5,000.00	140.68						140.68	4,859.32	
23	Food Court Commissions	700.00	700.00	69.23						69.23	630.77	
26	County EMS Supplies/Proceeds Sales									-	-	
30	Credit Card Fees	10,000.00	10,000.00	189.69	126.87					316.56	9,683.44	

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2	C/A Sheriff		1,436,276.00	1,436,276.00	117,573.46	90,462.80					208,036.26	1,228,239.74	
5	Dept of Criminal Justice Services					6,516.27					6,516.27	(6,516.27)	
	TOTAL		1,436,276.00	1,436,276.00	117,573.46	96,979.07	-	-	-	-	214,552.53	1,221,723.47	
23030	** Commissioner Of The Revenue **	TOTAL	124,000.00	124,000.00	11,589.68	10,068.67					21,658.35	102,341.65	
23040	** Treasurer **	TOTAL	120,800.00	120,800.00	10,406.35	8,470.35					18,876.70	101,923.30	
23060	** Registrar / Electoral Board **	TOTAL	41,000.00	41,000.00							-	41,000.00	
23070	** Clerk / Circuit Court **												
1	C/A Clerk / Circuit Court		284,933.00	284,933.00	24,309.88	20,780.80					45,090.68	239,842.32	
6	Clerks-Technology Trust Grant				976.86						976.86	(976.86)	
	** Clerk / Circuit Court **	TOTAL	284,933.00	284,933.00	25,286.74	20,780.80	-	-	-	-	46,067.54	238,865.46	
TOTAL	** Categorical Aid **		2,456,009.00	2,456,009.00	202,312.28	171,068.61	-	-	-	-	373,380.89	2,082,628.11	15%
24010	** Welfare **												
2	Public Assistance & Welfare Admin	TOTAL	1,279,896.00	1,279,896.00	81,596.64	109,467.03					191,063.67	1,088,832.33	15%
24040	** Other Categorical Aid **												
12	Fire Programs Grant		91,472.00	91,472.00							-	91,472.00	
15	Comprehensive Services Act		1,626,180.00	1,626,180.00	190,980.22	173,150.75					364,130.97	1,262,049.03	
18	Victim-Witness Grant		78,279.00	78,279.00							-	78,279.00	
20	Four For Life Grant		28,000.00	28,000.00							-	28,000.00	
21	Emergency & Medical Services Grant										-	-	
22	OEMS - RSAF 2013 Grant		108,000.00	108,000.00							-	108,000.00	
24	Litter Control Grant		10,000.00	10,000.00							-	10,000.00	
30	CSA Administrative Fund		11,477.00	11,477.00							-	11,477.00	
53	DCJS - School Resource Officer		50,000.00	50,000.00							-	50,000.00	
	TOTAL		2,003,408.00	2,003,408.00	190,980.22	173,150.75	-	-	-	-	364,130.97	1,639,277.03	18%
24070	** Education **												
3	Arts Grant	TOTAL	4,500.00	4,500.00		4,500.00					4,500.00	-	
TOTAL	** Other Categorical Aid **		3,287,804.00	3,287,804.00	272,576.86	287,117.78	-	-	-	-	559,694.64	2,728,109.36	17%
31010	** Rev from Fed Gov't **												
1	Payment In Lieu Of Taxes	TOTAL	19,750.00	19,750.00							-	19,750.00	
TOTAL	** Rev from Fed Gov't **		19,750.00	19,750.00	-	-	-	-	-	-	-	19,750.00	0%
33010	** Fed Gov't Categorical Aid **												
6	High Intensity Drug Trafficking		18,000.00	24,993.03	1,994.86	1,547.74					3,542.60	21,450.43	
9	Fed Justice Assistance Grants - Bryne		1,500.00	1,500.00							-	1,500.00	
10	Local Emgncy Mgmt Perf Grant		7,500.00	7,500.00							-	7,500.00	
	TOTAL		27,000.00	33,993.03	1,994.86	1,547.74	-	-	-	-	3,542.60	30,450.43	10%
33050	** Federal Public Assistance**												
7	Federal Assistance & Welfare Admin		1,901,560.00	1,901,560.00	133,872.90	160,296.22					294,169.12	1,607,390.88	
			1,901,560.00	1,901,560.00	133,872.90	160,296.22	-	-	-	-	294,169.12	1,607,390.88	15%
33070	**Rural Business Enterprise**												
10	N/A Rents & Royalties	TOTAL	100.00	100.00							-	100.00	0%
TOTAL	** Federal Gov't Categorical Aid **		1,928,660.00	1,935,653.03	135,867.76	161,843.96	-	-	-	-	297,711.72	1,637,941.31	15%
41020	** Non Revenue **												
1	RE Sale										-	-	
41050	**Transfers In **												