

**COUNTY OF CARROLL VIRGINIA**  
**COMPARATIVE FINANCIAL REPORT OF THE TREASURER**

as of  
**November 30, 2018**  
*Preliminary Report*

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

<b>ASSETS</b>	<b>FY 2018</b>		<b>FY 2019</b>
	<b>November 30, 2017</b>		<b>November 30, 2017</b>
CASH IN OFFICE	2,100.00		2,100.00
CASH IN BANKS	9,055,662.15		9,017,097.49
<b>TOTAL ASSETS</b>	<b>9,057,762.15</b>		<b>9,019,197.49</b>

<b>FUND BALANCES</b>	<b>FY 2018</b>		<b>FY 2019</b>
	<b>November 30, 2017</b>		<b>November 30, 2017</b>
<b>COUNTY FUNDS</b>			
<b>General Fund</b> > GENERAL COUNTY OPERATING FUND	6,885,458.90		5,442,702.15 **
GENERAL COUNTY LGIP FUND	10,980.00		11,180.30
LAW LIBRARY FUND	(1,115.56)		697.12
TREASURER'S DEFERRED ACCOUNT	210.00		210.00
TWIN COUNTY AIRPORT FUND - LGIP - CLOSED	3,412.05		-
<b>TOTAL COUNTY FUNDS</b>	<b>6,898,945.39</b>		<b>5,454,789.57</b>



<b>SCHOOL FUNDS</b>	<b>November 30, 2017</b>		<b>November 30, 2017</b>
SCHOOL OPERATING FUND	1,126,187.37		2,596,170.88 **
SCHOOL DEBT SERVICE FUND			- ***
CCSB FLEXIBLE SPENDING FUND	28,945.54		26,605.45
COOP CENTER FOR EXCEPTIONAL CHILDREN	203,668.62		202,175.00
SCHOOL FOOD SERVICES FUND	312,259.46		404,039.79
SCHOOL PHASE 3 CONSTRUCTION	14,027.22		14,027.22
SCHOOL TEXTBOOK FUND	92,856.89		524.31
<b>TOTAL SCHOOL FUNDS</b>	<b>1,777,945.10</b>		<b>3,243,542.65</b>

<b>FUNDS HELD FOR OTHERS</b>	<b>November 30, 2017</b>		<b>November 30, 2017</b>
ASSET FORFEITURE/SHERIFF	61,188.19		65,225.91
ASSET FORFEITURE/COMM ATTORNEY	6,117.11		3,185.14
CC FLEXIBLE SPENDING FUND	7,998.82		10,042.50
CERTIFICATES ON DEPOSIT	3,283.55		3,310.47
COMMONWEALTH CURRENT ACCOUNT			
NARCOTICS FUND	53,508.14		53,588.24
PERFORMANCE BOND HELD IN ESCROW	185,354.00		131,281.26
SHERIFF LOCAL CRIMINAL FUND	46,243.29		36,864.31
SPECIAL WELFARE FUND	17,178.56		17,367.44

<b>TOTAL OF ALL FUNDS</b>	<b>9,057,762.15</b>		<b>9,019,197.49</b>
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\*\* Of the \$11,251,664.00 fy 2019 School Operating appropriation, \$6,187,638.67 has been transferred as of November 30, 2018.

\*\*\* Of the \$4,643,692.00 fy 2019 School Debt Service appropriation, \$2,633,922.53 has been transferred as of November 30, 2018.





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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
<b>** General Property Taxes **</b>											
11010 ** Real Property Taxes **											
1 Current Year	14,219,176.00	14,219,176.00	66,114.84	63,097.09	74,647.89	2,433,249.20	3,979,276.48		6,412,525.68	7,806,650.32	
2 Delinquent Taxes	3,488,138.00	3,109,940.00	26,334.58	31,703.06	63,279.48	(224,800.52)	1,329.82		327,108.84	2,782,831.16	
5 Prepaid Real Estate Tax	-	-	92,449.42	94,800.15	137,927.37	2,275,396.75	4,036,907.25		6,637,480.94	10,691,635.06	38%
<b>TOTAL</b>	<b>17,707,314.00</b>	<b>17,329,116.00</b>									
<b>** Public Service **</b>											
11020 ** Public Service **											
1 Current Real Property	899,350.00	899,350.00				83,767.19	6,717.58		90,484.77	808,865.23	
2 Delinquent Real Property	3,205.00	4,270.00				65.44			65.44	4,204.56	
3 Current Personal Property	6,152.00	6,152.00				1,594.40			1,594.40	4,557.60	
<b>TOTAL</b>	<b>906,707.00</b>	<b>909,772.00</b>				<b>85,427.03</b>	<b>6,717.58</b>		<b>92,144.61</b>	<b>817,627.39</b>	<b>11%</b>
<b>** Personal Property **</b>											
11030 ** Personal Property **											
1 Current Taxes	3,500,000.00	3,500,000.00				576,396.67	1,032,994.13		1,609,390.80	1,890,609.20	
2 Delinquent Taxes	2,722,721.00	1,860,558.00	12,532.85	14,010.50	12,224.74	20,307.98	22,539.03		81,615.10	1,778,942.90	
3 Current - Mobile Home Taxes	58,777.00	58,777.00				12,079.90	20,927.21		33,007.11	25,769.89	
4 Delinquent Taxes Mobile Home	123,193.00	116,016.00	839.63	2,627.76	651.84	741.69	663.93		5,524.85	110,491.15	
5 Prepaid Personal Property Tax	-	-	5,708.42	288.96	296.38	(7,736.11)	13.08		(1,469.27)	1,469.27	
7 Vehicle Registration Fee Current	619,160.00	619,160.00				100,878.41	172,012.75		272,891.16	346,268.84	
8 Vehicle Reg Fee Delinquent	637,775.00	596,161.00	4,049.36	8,337.30	17,445.17	6,192.60	6,799.84		42,824.27	53,336.73	
<b>TOTAL</b>	<b>7,661,628.00</b>	<b>6,750,672.00</b>	<b>23,130.26</b>	<b>25,264.52</b>	<b>30,578.13</b>	<b>708,861.14</b>	<b>1,255,949.97</b>		<b>2,043,784.02</b>	<b>4,706,887.98</b>	<b>31%</b>
<b>** Machinery &amp; Tools **</b>											
11040 ** Machinery & Tools **											
1 Current Taxes	897,890.00	897,890.00				6,066.38	764,362.53		770,428.91	127,461.09	
2 Delinquent Taxes											
<b>TOTAL</b>	<b>897,890.00</b>	<b>897,890.00</b>				<b>6,066.38</b>	<b>764,362.53</b>		<b>770,428.91</b>	<b>127,461.09</b>	<b>86%</b>
<b>** Merchant's Capital **</b>											
11050 ** Merchant's Capital **											
1 Current Taxes	218,129.00	218,129.00	28.46	210.07	46.02	7,640.20	31,271.19		38,911.39	179,217.61	
2 Delinquent Taxes	84,312.00	77,345.00	28.46	210.07	46.02	1,906.63	35.25		2,226.43	75,118.57	
<b>TOTAL</b>	<b>302,441.00</b>	<b>295,474.00</b>	<b>28.46</b>	<b>210.07</b>	<b>46.02</b>	<b>9,546.83</b>	<b>31,306.44</b>		<b>41,137.82</b>	<b>254,336.18</b>	<b>14%</b>
<b>** Penalty &amp; Interest **</b>											
11060 ** Penalty & Interest **											
1 Penalty	150,000.00	150,000.00	4,099.51	4,064.98	4,382.78	4,724.68	4,222.62		21,494.57	128,505.43	
2 Interest	280,000.00	280,000.00	23,569.74	22,660.98	32,679.97	32,336.02	19,238.70		130,485.41	149,514.59	
<b>TOTAL</b>	<b>430,000.00</b>	<b>430,000.00</b>	<b>27,669.25</b>	<b>26,725.96</b>	<b>37,062.75</b>	<b>37,060.70</b>	<b>23,461.32</b>		<b>151,979.98</b>	<b>278,020.02</b>	<b>35%</b>
<b>** Rollback **</b>											
11070 ** Rollback **											
1 Current Rollback	1,500.00	1,500.00								1,500.00	
2 Delinquent Rollback	10,005.00	10,463.00	85.97	60.00	294.78	85.25	-		526.00	9,937.00	5%
<b>TOTAL</b>	<b>11,505.00</b>	<b>11,963.00</b>	<b>85.97</b>	<b>60.00</b>	<b>294.78</b>	<b>85.25</b>	<b>-</b>		<b>526.00</b>	<b>11,437.00</b>	<b>5%</b>
<b>** Farm Equipment **</b>											
11100 ** Farm Equipment **											
2 Delinquent Taxes	27,377.00	26,363.00	24.92	116.40		17.10	58.38		216.80	26,146.20	1%
<b>TOTAL</b>	<b>27,377.00</b>	<b>26,363.00</b>	<b>24.92</b>	<b>116.40</b>	<b>-</b>	<b>17.10</b>	<b>58.38</b>		<b>216.80</b>	<b>26,146.20</b>	<b>1%</b>
<b>** General Property Taxes **</b>											
<b>TOTAL</b>	<b>27,946,860.00</b>	<b>26,651,250.00</b>	<b>143,388.28</b>	<b>147,177.10</b>	<b>205,909.05</b>	<b>3,122,461.18</b>	<b>6,118,763.47</b>		<b>9,737,699.08</b>	<b>16,913,550.92</b>	<b>37%</b>
<b>** Local Sales and Use Taxes **</b>											
12010 ** Local Sales and Use Taxes **											
1 Local Sales and Use Tax	1,900,000.00	1,900,000.00	163,414.46	178,125.29	159,338.11	160,642.92	166,468.83		827,989.61	1,072,010.39	
2 Local Sales Tax - Parks	600.00	600.00	84.76	130.97	15.57	102.19	13.03		346.52	253.48	
3 Local Sales Tax - Tourism	400.00	400.00	91.55	39.78	19.90	1.73			152.96	247.04	
<b>TOTAL</b>	<b>1,901,000.00</b>	<b>1,901,000.00</b>	<b>163,590.77</b>	<b>178,296.04</b>	<b>159,373.58</b>	<b>160,746.84</b>	<b>166,481.86</b>		<b>828,489.09</b>	<b>1,072,510.91</b>	<b>44%</b>









Minus (-) Indicates Over Collection	Percentage Collected of Original
22,413,702.23	