

Business-type Activities: The Carroll County Nursing Home (Mountain View Nursing Home) functions as a business-type activity (Enterprise fund). Revenue is generated through the care of residents. The total revenue was \$9,661,662. Overall expenses for the Nursing Home \$11,123,103. Expenditures for the Nursing Home include salary and benefits for the county employees caring for the residents, along with operating expenses associated with running the Nursing Home.

**CARROLL COUNTY
ACTUAL REVENUE AND EXPENDITURES
DECEMBER 31, 2009 and 2010**

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		2010 TOTAL GOVERNMENT	
Revenue	2009	2010	2009	2010	2009	2010
Program Revenue						
Charges for Services	1,418,635	1,232,688	7,506,744	8,140,212	8,925,379	9,372,900
Operating Grants & Cont.	25,738	63,729	1,732,951	1,516,593	1,758,689	1,580,322
Capital Grants & Cont.	200,000	-	-	-	200,000	-
General Revenues						
County Taxes	13,388,793	13,299,514			13,388,793	13,299,514
Interest Earned	34,634	16,466	286	1,968	34,920	18,434
Miscellaneous	843,215	165,949	866	2,899	844,081	168,838
Total Revenue	15,911,015	14,778,346	9,240,847	9,661,662	25,151,862	24,440,008
Program Expenditures						
General Government	2,848,602	2,656,902			2,848,602	2,656,902
Public Safety	5,815,808	2,520,535			5,815,808	2,520,535
Human Services	4,055,173	2,790,181			4,055,173	2,790,181
Corrections	3,110,907	3,469,877			3,110,907	3,469,877
Nursing Home			10,703,162	11,123,103	10,703,162	11,123,103
Farm	176,480	177,862			176,480	177,862
Interest on LT Debt	210,455	337,304			210,455	337,304
Total Expenditures	16,217,425	11,952,661	10,703,162	11,123,103	26,920,587	23,075,764
Transfers	(2,088,953)	(1,082,270)	2,088,953	1,082,270	-	-
Change in Net Position	715,543	1,743,415	626,638	(379,171)	1,342,181	1,364,244
Net Position – Jan 1 (restated)	8,668,648	8,889,868	976,631	1,276,084	9,645,279	10,165,952
Net Position – Dec 31	9,384,191	10,633,283	1,603,269	896,913	10,987,460	11,530,196

FINANCIAL ANALYSIS OF COUNTY FUNDS

County's Budgetary Highlights:

At the end of the year, general fund actual revenues were \$14,431,927, \$156,177 less than budgeted. Actual expenditures were \$11,976,579, \$535,388 less than had been

Business-type Activities: The Carroll County Nursing Home (Mountain View Nursing Home) functions as a business-type activity (Enterprise fund). Revenue is generated through the care of residents. The total revenue was \$10,237,998. Overall expenses for the Nursing Home \$13,166,207. Expenditures for the Nursing Home include salary and benefits for the county employees caring for the residents, along with operating expenses associated with running the Nursing Home.

**CARROLL COUNTY
ACTUAL REVENUE AND EXPENDITURES
DECEMBER 31, 2010 and 2011**

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		2010 TOTAL GOVERNMENT	
Revenue	2010	2011	2010	2011	2010	2011
Program Revenue						
Charges for Services	1,232,688	1,266,800	9,656,805	10,188,394	10,889,493	11,455,194
Operating Grants & Cont.	63,729	45,610	-	-	63,729	45,610
Capital Grants & Cont.	-	-	-	-	-	-
General Revenues						
County Taxes	13,299,514	13,081,347			13,299,514	13,081,347
Interest Earned	16,466	68,908	1,968	49,509	18,434	118,417
Miscellaneous	165,949	171,502	2,899	95	168,838	171,597
Total Revenue	14,778,346	14,634,167	9,661,662	10,237,998	24,440,008	24,872,165
Program Expenditures						
General Government	2,656,902	3,131,875			2,656,902	3,131,875
Public Safety	2,520,535	2,415,059			2,520,535	2,415,059
Human Services	2,790,181	3,528,916			2,790,181	3,528,916
Corrections	3,469,877	3,090,183			3,469,877	3,090,183
Nursing Home			11,123,103	12,381,911	11,123,103	12,381,911
Farm	177,862	181,996			177,862	181,996
Debt Services	337,304	324,376		784,296	337,304	1,108,672
Total Expenditures	11,952,661	12,672,405	11,123,103	13,166,207	23,075,764	25,838,612
Transfers	(1,082,270)	(2,456,691)	1,082,270	2,456,691	-	-
Change in Net Position	1,743,415	(494,929)	(379,171)	(471,518)	1,364,244	(966,447)
Net Position – Jan 1 (restated)	8,889,868	10,633,283	1,276,084	916,957	10,165,952	11,550,240
Net Position – Dec 31	10,633,283	10,138,354	896,913	445,439	11,530,196	10,583,793

FINANCIAL ANALYSIS OF COUNTY FUNDS

County's Budgetary Highlights:

At the end of the year, general fund actual revenues were \$14,280,347, \$34,335 more than budgeted. Actual expenditures were \$12,570,181, \$106,347 more than had been budgeted contributing to Expenditures exceeding Revenues for a total of \$72,012.

Business-type Activities: The Carroll County Nursing Home (Mountain View Nursing Home) functions as a business-type activity (Enterprise fund). Revenue is generated through the care of residents. The total revenue was \$11,370,497. Overall expenses for the Nursing Home \$14,115,325. Expenditures for the Nursing Home include salary and benefits for the county employees caring for the residents, along with operating expenses associated with running the Nursing Home.

**CARROLL COUNTY
ACTUAL REVENUE AND EXPENDITURES
DECEMBER 31, 2011 and 2012**

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		2011 TOTAL GOVERNMENT	
Revenue	2011	2012	2011	2012	2011	2012
Program Revenue						
Charges for Services	1,266,800	1,399,789	10,188,394	10,955,057	11,455,194	12,354,846
Operating Grants & Cont.	45,610	71,072	-	-	45,610	71,072
Capital Grants & Cont.	-	-	-	400,100	-	400,100
General Revenues						
County Taxes	13,081,347	13,541,129			13,081,347	13,541,129
Interest Earned	68,908	3,492	49,509	9,201	118,417	12,693
Miscellaneous	171,502	126,456	95	6,139	171,597	132,595
Total Revenue	14,634,167	15,141,938	10,237,998	11,370,497	28,872,165	26,512,435
Program Expenditures						
General Government	3,131,875	3,104,994			3,131,875	3,104,994
Public Safety	2,415,059	2,897,098			2,415,059	2,897,098
Human Services	3,528,916	4,007,498			3,528,916	4,007,498
Corrections	3,090,183	3,164,764			3,090,183	3,164,764
Nursing Home			12,381,911	13,360,845	12,381,911	13,360,845
Farm	181,996	188,788			181,996	188,788
Debt Services	324,376	227,699	784,296	754,480	1,108,672	982,179
Total Expenditures	12,672,405	13,590,841	13,166,207	14,115,325	25,838,612	27,706,166
Transfers	(2,456,691)	(2,881,991)	2,456,691	2,881,991	-	-
Change in Net Position	(494,929)	(1,330,894)	(471,518)	137,163	(966,447)	(1,193,731)
Net Position – Jan 1 (restated)	10,633,283	10,138,354	916,957	445,439	11,550,240	10,583,793
Net Position – Dec 31	10,138,354	8,807,460	445,439	582,602	10,583,793	9,390,062

FINANCIAL ANALYSIS OF COUNTY FUNDS

County's Budgetary Highlights:

At the end of the year, general fund actual revenues were \$14,732,797, \$98,719 more than budgeted. Actual expenditures were \$13,282,400, \$122,094 less than had been budgeted contributing to Revenues exceeding Expenditures for a total of \$220,813.

Business-type Activities: The Carroll County Nursing Home (Mountain View Nursing Home) functions as a business-type activity (Enterprise fund). Revenue is generated through the care of residents. The total revenue was \$11,130,864. Overall expenses for the Nursing Home \$14,135,369. Expenditures for the Nursing Home include salary and benefits for the county employees caring for the residents, along with operating expenses associated with running the Nursing Home.

**CARROLL COUNTY
ACTUAL REVENUE AND EXPENDITURES
DECEMBER 31, 2012 and 2013**

	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES		2013 TOTAL GOVERNMENT	
Revenue	2012	2013	2012	2013	2012	2013
Program Revenue						
Charges for Services	1,399,789	1,383,588	10,955,057	11,116,671	12,354,846	12,500,259
Operating Grants & Cont.	71,072	35,250			71,072	35,250
Capital Grants & Cont.			400,100		400,100	
General Revenues						
County Taxes	13,541,129	13,957,604			13,541,129	13,957,604
Interest Earned	3,492	398	9,201	647	12,693	1,045
Miscellaneous	126,456	61,331	6,139	13,546	132,595	74,877
Total Revenue	15,141,938	15,438,171	11,370,497	11,130,864	26,512,435	26,569,035
Program Expenditures						
General Government	3,104,994	3,077,658			3,104,994	3,077,658
Public Safety	2,897,098	2,940,136			2,897,098	2,940,136
Human Services	4,007,498	4,270,785			4,007,498	4,270,785
Corrections	3,164,764	3,044,020			3,164,764	3,044,020
Nursing Home			13,360,845	13,410,260	13,360,845	13,410,260
Farm	188,788	178,099			188,788	178,099
Debt Services	227,699	173,986	754,480	725,109	982,179	899,095
Total Expenditures	13,590,841	13,684,684	14,115,325	14,135,369	27,706,166	27,820,053
Transfers	(2,881,991)	(2,744,080)	2,881,991	2,744,080	-	-
Change in Net Position	(1,330,894)	(990,593)	137,163	(260,425)	(1,193,731)	(1,251,018)
Net Position – Jan 1 (restated)	10,138,354	8,807,460	445,439	582,602	10,583,793	9,390,062
Net Position – Dec 31	8,807,460	7,816,867	582,602	322,177	9,390,062	8,139,044

Audit Information

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Total Revenue	25,151,862	24,440,008	24,872,165	26,512,435	26,569,035
Total Expenditures	26,920,587	23,075,764	25,838,612	27,706,166	27,820,053
Chg Net Postion	1,342,181	1,364,244	(966,447)	(1,193,731)	(1,251,018)
annual surplus/deficit	(1,768,725)	1,364,244	(966,447)	(1,193,731)	(1,251,018)
Transfers	2,088,953	1,082,270	2,456,691	2,881,991	2,744,080
Net Position Jan 1	9,645,279	10,165,952	11,550,240	10,583,793	9,390,062
Net Position Dec 31	10,987,460	11,530,196	10,583,793	9,390,062	8,139,044