

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

ANNUAL FINANCIAL REPORT

2010

LAWRENCE COUNTY, INDIANA



FILED

09/02/2011

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SCHEDULE OF OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|---------------------------------|--|
| Auditor | Billie J. Tumey | 01-01-09 to 12-31-12 |
| Treasurer | Paula R. Stewart | 01-01-10 to 12-31-12 |
| Clerk | Myron D. Rainey | 01-01-09 to 12-31-12 |
| Sheriff | Samuel J. Craig | 01-01-07 to 12-31-14 |
| Recorder | Jessica Allen | 01-01-09 to 12-31-12 |
| President of the Board of County Commissioners | William Spreen David Flinn | 01-01-10 to 12-31-10 01-01-11 to 12-31-11 |
| President of the County Council | Steven Flores Gene McCracken | 01-01-10 to 12-31-10 01-01-11 to 12-31-11 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

We have audited the accompanying financial statement of Lawrence County (County), for the year ended December 31, 2010. The financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on the financial statement based on our audit.

Except as stated in the fourth paragraph, 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing 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 over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by 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 noted above is a different basis than that used in the prior year.

On June 30, 2010, the County sold Dunn Memorial Hospital to St. Vincent Dunn Hospital, Inc. According to the Asset Acquisition Agreement, the Seller would retain certain cash assets. The County's financial statement does not include receipts, disbursements, beginning and ending cash balances of Dunn Memorial Hospital's Operating Fund which would reflect the financial activity of those cash assets to be retained by the County per the agreement. The Hospital's records do not permit adequate testing of those funds. In our opinion, inclusion of this information is required by the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6).

In our opinion, except for the effects on the financial statement of not accounting for certain funds discussed in the preceding paragraph, 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, 2010, on the basis of accounting described in Note 1.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

In accordance with Government Auditing Standards, we have also issued a report dated August 8, 2011, 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 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

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 Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt 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.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, the County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 8, 2011



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

We have audited the financial statement of Lawrence County (County), for the year ended December 31, 2010, and have issued our report thereon dated August 8, 2011. The opinion to the financial statement was qualified due to omission of the Dunn Memorial Hospital funds which resulted in incomplete presentation. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of the internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1 to be material weaknesses.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2010-1.

The County's response to the findings identified in our audit is described in the accompanying section of the report entitled Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, the County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 8, 2011

FINANCIAL STATEMENT

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Year Ended December 31, 2010

| | Cash and Investments 01-01-10 | Receipts | Disbursements | Cash and Investments 12-31-10 |
|--|-------------------------------------|---------------|---------------|-------------------------------------|
| General | \$ 1,331,542 | \$ 55,688,436 | \$ 54,381,995 | \$ 2,637,983 |
| Local Road Street | 178,250 | 384,616 | 231,724 | 331,142 |
| Aviation | 38,013 | 127,374 | 115,927 | 49,460 |
| Sheriff Accident Reports | 5,012 | 910 | 396 | 5,526 |
| Sheriff Firearms License | 45,843 | 21,611 | 8,787 | 58,667 |
| Health | 29,786 | 411,732 | 260,031 | 181,487 |
| ADAPT User Fees | 1,265 | 125,769 | 127,033 | 1 |
| Sheriff Donations | 3,272 | 6,523 | 1,221 | 8,574 |
| Crime Control | 943 | 21,102 | 22,045 | - |
| Law Enforcement Continuing Education | 3,099 | 1,924 | - | 5,023 |
| Clerk's Perpetuation | 3,632 | 22,473 | 22,417 | 3,688 |
| Deferral Program Fees | 2,132 | 40,682 | 42,781 | 33 |
| LEP Subgrant FEMA Planning | 16 | - | - | 16 |
| Emergency Telephone System | 194,477 | 371,271 | 414,186 | 151,562 |
| Drug Free Community | 72,263 | 55,396 | 69,227 | 58,432 |
| Emergency Management | 51,691 | 30,912 | 48,410 | 34,193 |
| Highway | 1,162,589 | 2,913,182 | 2,684,973 | 1,390,798 |
| Juvenile Probation | 4 | 22,214 | 22,217 | 1 |
| Adult Probation | 4 | 109,922 | 109,926 | - |
| Recorder Perpetuation | 58,023 | 37,487 | 59,158 | 36,352 |
| Users Fee | 119,259 | 9,956 | 8,959 | 120,256 |
| Family And Children | - | 1,125 | - | 1,125 |
| Lawrence County Health Maintenance | 72,418 | 33,140 | 18,301 | 87,257 |
| Community Corrections | 44,092 | 216,564 | 246,388 | 14,268 |
| Pretrial Diversion | 26,838 | 25,356 | 31,293 | 20,901 |
| Guardian Ad Litem User Fee | 5,573 | 7,667 | 11,638 | 1,602 |
| Auditor Transfer Fees | 14,850 | 10,230 | 11,381 | 13,699 |
| County Corrections (Misdemeanant) | 49,429 | 52,550 | 38,239 | 63,740 |
| Surveyor Corner | 33,172 | 9,088 | 919 | 41,341 |
| Jury Fee | 1,351 | 6,291 | 7,572 | 70 |
| ACAMS Grant | - | 52,897 | 48,290 | 4,607 |
| HAVA Title III | 4,839 | - | - | 4,839 |
| Bio Terrorism District Grant | 66 | - | - | 66 |
| Bio Terrorism District Part 2 | 1,092 | - | - | 1,092 |
| Lawrence County Fire Truck Grant | - | 175,000 | 175,000 | - |
| Homeland Security 2006 | 72 | - | - | 72 |
| Rainy Day | 1,271,945 | 234,120 | 145,770 | 1,360,295 |
| Work Release | 63,144 | - | - | 63,144 |
| Project Income | 211,797 | 249,457 | 256,900 | 204,354 |
| Tobacco Settlement | 37,450 | 33,796 | 18,290 | 52,956 |
| County Child Advocacy | - | 200 | - | 200 |
| Levy Excess | 78,966 | 27,777 | - | 106,743 |
| Coroner's Education | - | 4,781 | 4,781 | - |
| Sheriff Sales | - | 43,655 | 18,900 | 24,755 |
| Operation Pullover | 5,586 | 12,751 | 9,595 | 8,742 |
| Public Defender Services | 21,489 | 625 | - | 22,114 |
| Wireless 911 | 252,807 | 231,644 | 180,214 | 304,237 |
| Circuit Court Bail And Pretrial Services Agency | 4,339 | 2,605 | 2,215 | 4,729 |
| Superior Court I Bail And Pretrial Services Agency | 9,918 | 7,339 | 10,200 | 7,057 |
| Superior Court II Bail & Pretrial Services Agency | 409 | 22,272 | 14,174 | 8,507 |
| Probation Administrative Fee | 2,694 | 38,358 | 41,049 | 3 |
| Extension Office Donation | 424 | - | - | 424 |
| Sheriff Pension | - | 26,809 | 26,809 | - |
| Aviation Fuel | 21,927 | 55,919 | 40,729 | 37,117 |
| County Bonds | 141 | - | - | 141 |
| Bio Terrorism Preparedness | 1,240 | - | - | 1,240 |
| Runway Paving Grant | 381,896 | 897,422 | 1,194,210 | 85,108 |
| Family Relations | 3,198 | 18,535 | 18,045 | 3,688 |
| Reassessment | 403,943 | 195,267 | 166,502 | 432,708 |
| Investigator's Cash | 572 | - | - | 572 |
| Local Emergency Planning | 21,788 | - | 771 | 21,017 |
| Accident Investigation | 4,936 | 2,315 | 1,327 | 5,924 |
| JDAP 10 | (4,656) | 6,847 | 2,191 | - |

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

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

| | Cash and Investments 01-01-10 | Receipts | Disbursements | Cash and Investments 12-31-10 |
|---|-------------------------------------|-----------|---------------|-------------------------------------|
| Lawrence County Police Training | 11,727 | 800 | 1,600 | 10,927 |
| Community Transitional Program | 3,195 | 5,600 | 8,420 | 375 |
| Non Violence Program Probation | 1,248 | 46,585 | 47,833 | - |
| OVWI Drug Court | (10,779) | 94,002 | 89,945 | (6,722) |
| Alternative Dispute Resolution | 14,920 | 8,600 | 10,800 | 12,720 |
| JCS Juvenile Community Service | 18,260 | 3,980 | - | 22,240 |
| Public Health Coordinator Grant | 1,975 | 6,038 | 2,668 | 5,345 |
| Indiana Supreme Court Grant | 3,072 | 1,999 | 3,840 | 1,231 |
| Compas | (424) | 3,525 | 3,101 | - |
| National Forest | - | - | 2,920 | (2,920) |
| Drug Seizure | 11,864 | - | - | 11,864 |
| JADAP | 5,702 | - | - | 5,702 |
| ISP Marijuana Extrication | 77 | - | - | 77 |
| Pathways To Recovery | (22,827) | 66,814 | 63,921 | (19,934) |
| Stop Violence Grant | 3 | - | - | 3 |
| Police Office Equipment | 5,060 | 1,180 | - | 6,240 |
| Family Court Grant | 12,725 | 23,500 | 19,500 | 16,725 |
| Gun Range | - | 55,000 | - | 55,000 |
| Boot Camp | 1,366 | 4,500 | 5,654 | 212 |
| OVWI Trust Fee | 118 | - | - | 118 |
| Tobacco Settlement Grant | 947 | 1,947 | 4,688 | (1,794) |
| Immunization | 30,652 | 14,888 | 12,147 | 33,393 |
| Mortgage Fraud | - | 3,855 | 3,855 | - |
| Drug Court Local Coordinating Council | - | 5,200 | 3,028 | 2,172 |
| Redacting Fee | 53,447 | 12,535 | 2,015 | 63,967 |
| Pandemic Flu | 2,226 | - | - | 2,226 |
| Safe Haven NLCS | (3,672) | 15,647 | 12,623 | (648) |
| Clerk ARRA | - | 215 | - | 215 |
| HEA 1001-2007 2008 PTRC & HSC | - | 137,500 | 137,500 | - |
| PCA Child Support Enforcement | 3,078 | 932 | 979 | 3,031 |
| Treasurer | 1,649,030 | 1,967,113 | 1,649,030 | 1,967,113 |
| Races | - | 260 | - | 260 |
| Community Health And Wellness | - | 5,602 | 5,602 | - |
| District 8 Administrator | 6,922 | 44,489 | 48,642 | 2,769 |
| H1N1 | 37,543 | 41,494 | 76,902 | 2,135 |
| Victim Assistance | (20,871) | 50,000 | 37,886 | (8,757) |
| Prosecutor CEF | 23,157 | 177 | 3,087 | 20,247 |
| County Lease Rental | - | 2,572 | - | 2,572 |
| JDAP 12 | (2,183) | 15,059 | 12,876 | - |
| Public Health Preparedness Grant | - | 2,498 | 6,037 | (3,539) |
| JAG 10K | - | 5,144 | 5,144 | - |
| ERT Training & Equipment | - | 5,000 | 3,348 | 1,652 |
| ARRA Funding | - | 97 | - | 97 |
| SHSP 09 Grant | - | 603,547 | 601,805 | 1,742 |
| Indiana Housing And Community Development | - | 35,829 | 35,829 | - |
| T Hangar Grant | - | 108,248 | 104,748 | 3,500 |
| JAG Sheriff Grant | - | 7,930 | - | 7,930 |
| Sheriff Drug | - | 1,197 | 1,197 | - |
| WEBGIS Grant | - | 24,681 | 15,990 | 8,691 |
| Jail Lease Rental | 7,745 | - | - | 7,745 |
| Courthouse Plaza Lease/Rental | 16,578 | 287,641 | 263,473 | 40,746 |
| Sofaland Lease/Rent | 75,455 | 204,668 | 188,291 | 91,832 |
| Cumulative Capital Development | 981,806 | 179,438 | 83,136 | 1,078,108 |
| Cumulative Bridge | 1,751,547 | 1,266,760 | 1,122,640 | 1,895,667 |
| Cumulative Covered Bridge | 21,898 | 1,850 | - | 23,748 |
| Self Insurance | - | 1,411,827 | 414,874 | 996,953 |
| Sheriff's Pension | 2,639,077 | 1,272,388 | 540,190 | 3,371,275 |
| Principal Congressional | 15,582 | 15,582 | 31,164 | - |
| Interest Congressional | 10,123 | 1,409 | 11,369 | 163 |
| City Town Court Cost | 14,893 | 15,035 | 23,495 | 6,433 |
| Surplus Tax Replacement Credit | - | 954 | - | 954 |
| Clerk's Trust | 671,572 | 216,814 | 807,113 | 81,273 |
| 2007 Tax Sale Surplus | 6,684 | - | 6,684 | - |

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

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
REGULATORY BASIS
For The Year Ended December 31, 2010
(Continued)

| | Cash and Investments 01-01-10 | Receipts | Disbursements | Cash and Investments 12-31-10 |
|--|-------------------------------------|-----------------------|-----------------------|-------------------------------------|
| Surplus Tax (Excess) | 10,604 | 83,511 | 37,599 | 56,516 |
| Surplus Dog | - | 1,987 | - | 1,987 |
| Infraction Judgements | - | 49,803 | 49,803 | - |
| Inheritance Tax | 699,076 | 592,564 | 1,163,933 | 127,707 |
| Probation Department Gifts/Trust | 228 | - | - | 228 |
| Payroll | 619,153 | 5,294,885 | 5,682,346 | 231,692 |
| Sheriff's Inmate Trust | 5,350 | 200,885 | 201,900 | 4,335 |
| Education Plate Fees | 554 | 1,238 | 1,219 | 573 |
| Financial Institution Tax | - | 236,359 | 236,359 | - |
| Riverboat Wagering Tax Revenue Sharing | 2,002 | 287,381 | 287,381 | 2,002 |
| Payroll Excess | 124,988 | - | 124,988 | - |
| Welfare Trust | 42,591 | 65 | - | 42,656 |
| Homestead Credit Rebate | 81 | - | - | 81 |
| HEA1001 State Homestead Credit | (2,430) | 439,119 | 433,054 | 3,635 |
| State's Share Delinquent Tax | - | 4,154 | 4,154 | - |
| Tax Distribution | 7,244 | 56,034,785 | 55,935,539 | 106,490 |
| Violent Sex Offenders | - | 2,240 | 2,240 | - |
| Clerk's ISETS | 7,270 | 1,376,039 | 1,372,664 | 10,645 |
| Tax Sale Reimbursement 2007 | 17,838 | 79,039 | 69,409 | 27,468 |
| Fines And Forfeitures | 1 | 650 | 575 | 76 |
| Tourism Commission | - | 143,554 | 143,554 | - |
| State Welfare Excise Tax Allocation | - | 570,018 | 570,018 | - |
| Infraction Judgements Overweight | - | 7,534 | 7,534 | - |
| Child Restraint | - | 1,100 | 1,100 | - |
| PERF Death Benefit | - | 3,660 | 3,660 | - |
| Excess CAGIT 2007 | 3 | 537,746 | 537,746 | 3 |
| Homestead Uncashed 2007 | 29,374 | - | 297 | 29,077 |
| Recorder Collections | 14,891 | 156,623 | 155,808 | 15,706 |
| Sales Disclosures State | 220 | 4,988 | 4,898 | 310 |
| Sheriff Evidence | 15,551 | 24 | - | 15,575 |
| Surplus Excess 2007 Plus | 604,888 | 12,033 | 96,541 | 520,380 |
| Tax Sale Redemption 2007 | 1 | - | - | 1 |
| Aviation Checking | 4,771 | 60,519 | 58,419 | 6,871 |
| Tax Sale Redemption 2008 | 2,725 | - | 2,725 | - |
| Tax Sale Surplus 2008 | 74,735 | 5,977 | 74,810 | 5,902 |
| Health Department Collections | 12,752 | 129,672 | 127,585 | 14,839 |
| Prosecutor's Bad Check Collections | 5,192 | 55,913 | 56,646 | 4,459 |
| Sheriff Public Funds | 200 | 664,713 | 664,713 | 200 |
| County Sales Disclosure Fees | 9,588 | 4,887 | 5,407 | 9,068 |
| Public Safety | - | 1,034,162 | 871,326 | 162,836 |
| Settlement Tax Distribution | - | 35,218,824 | 35,218,824 | - |
| Dunn County Rental | - | 419,352 | 49,761 | 369,591 |
| Dunn Hospital Post Closing Account | - | 5,141,320 | 429,412 | 4,711,908 |
| 2010 Tax Sale Surplus | - | 1,181,998 | 702,423 | 479,575 |
| 2010 Tax Sale Redemption | - | 181,663 | 177,802 | 3,861 |
| JADAP 13 | - | 6,206 | 6,206 | - |
| Sheriff's Commissary | 43,333 | 193,573 | 193,110 | 43,796 |
| Clerk's Trust-CSI | - | 3,329,200 | 2,864,395 | 464,805 |
| | <u>\$ 16,754,152</u> | <u>\$ 185,166,002</u> | <u>\$ 176,538,578</u> | <u>\$ 25,381,576</u> |

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

LAWRENCE 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 present(s) the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government.)

B. Basis of Accounting

The financial statements are reported on a regulatory basis of accounting prescribed by the 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. Receipts are recorded when received and disbursements are recorded when paid.

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 statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes, which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers 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.

Special assessments which includes amounts levied against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

License and permits which includes 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 license and permits include: peddler licenses; dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits; and gun permits.

Intergovernmental receipts which includes receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts includes, but is not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution 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 which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records; copy machine 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 which includes receipts derived 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 help as performance guarantees (forfeitures).

Net proceeds from borrowings which includes receipts from general obligation bonds, notes and loans.

Intergovernmental loan activity which includes amounts received from other funds as loans on a temporary basis.

Transfers in which includes funds authorized by statute, ordinance, resolution or court order to be transferred in from another fund.

Sale of investments which includes investments sold by the County.

Utility receipts which are comprised mostly of charges for current services.

Internal service receipts which are comprised mostly of fees received for services performed for other funds.

Fiduciary receipts which are comprised mostly of contributions to the pensions funds from state and local sources.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Personal services which includes outflows 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 which includes 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 office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which includes, but is not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance; and rental charges.

Debt service principal and interest which includes fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay which includes all outflows for land, infrastructure, buildings, improvements, machinery and equipment having an appreciable and calculable period of usefulness.

Interfund loan payments and loans made which includes amounts that are owed to a particular fund by another fund.

Transfers out which includes funds authorized by statute, ordinance, resolution or court order to be transferred to another fund.

Purchase of investments which includes investments purchased by the County.

F. Interfund Transfers

The County may, from time to time, transfer money 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 money 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 money 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.

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% 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 were 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.

State statute (IC 5-13-9) authorizes the County to invest in securities including, but not limited to, 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 statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 6. Pension Plan(s)

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and 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:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of PERF.

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. 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.

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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. 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.

The County also contributes to additional pension plan(s) unique to the County. Information regarding these plans may be obtained from the County.

Note 7. Dunn Memorial Hospital

Dunn Memorial Hospital was a component unit of Lawrence County. The Hospital was sold to St. Vincent Dunn Hospital on June 30, 2010. The purchase price was \$7,020,000 with the County keeping some fixed assets, receivables and cash and investments. In addition, the County also assumed responsibility for several Hospital payables.

St. Vincent Dunn Hospital personnel are assisting with the closing by processing the Hospital's remaining accounts receivable. The net accounts receivable as of December 31, 2010 was reported to be \$1,463,035. A majority of the accounts were transferred to Allied Collection Services Inc. for collection. As a result, the net accounts receivable at the Hospital on June 30, 2011 had been reduced to \$278,770.93.

A total of \$1,754,900.05 of accounts was transferred to Allied Collections Services Inc. during the period July 1, 2010 to June 30, 2011. Of that amount, 5 to 7 percent was believed to be collectable.

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Lawrence County's Annual Report can be found on the Indiana Transparency Portal website: www.in.gov/itp/annual_reports/.

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010

| | General | Local Road Street | Aviation | Sheriff Accident Reports | Sheriff Firearms License | Health | ADAPT User Fees |
|--|--------------|-------------------------|-----------|--------------------------------|--------------------------------|------------|-----------------------|
| Cash and investments - beginning | \$ 1,331,542 | \$ 178,250 | \$ 38,013 | \$ 5,012 | \$ 45,843 | \$ 29,786 | \$ 1,265 |
| Receipts: | | | | | | | |
| Taxes | 7,746,211 | - | 57,017 | - | - | 246,660 | - |
| Licenses and permits | - | - | - | - | - | 161,718 | - |
| Intergovernmental | 870,555 | 384,616 | 6,596 | - | - | 3,354 | - |
| Charges for services | 704,709 | - | 37,189 | 910 | 21,611 | - | 125,769 |
| Fines and forfeits | 584,272 | - | - | - | - | - | - |
| Other receipts | 45,782,689 | - | 26,572 | - | - | - | - |
| Total receipts | 55,688,436 | 384,616 | 127,374 | 910 | 21,611 | 411,732 | 125,769 |
| Disbursements: | | | | | | | |
| Personal services | 7,440,994 | - | 21,047 | - | - | 244,165 | 116,925 |
| Supplies | 242,198 | 204,724 | 24,164 | - | - | 1,821 | - |
| Other services and charges | 2,007,337 | - | 39,965 | - | - | 12,693 | 608 |
| Debt service - principal and interest | - | - | - | - | - | - | - |
| Capital outlay | 83,647 | 27,000 | 28,670 | - | - | - | - |
| Other disbursements | 44,607,819 | - | 2,081 | 396 | 8,787 | 1,352 | 9,500 |
| Total disbursements | 54,381,995 | 231,724 | 115,927 | 396 | 8,787 | 260,031 | 127,033 |
| Excess (deficiency) of receipts over disbursements | 1,306,441 | 152,892 | 11,447 | 514 | 12,824 | 151,701 | (1,264) |
| Cash and investments - ending | \$ 2,637,983 | \$ 331,142 | \$ 49,460 | \$ 5,526 | \$ 58,667 | \$ 181,487 | \$ 1 |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Sheriff Donations | Crime Control | Law Enforcement Continuing Education | Clerk's Perpetuation | Deferral Program Fees | LEP Subgrant FEMA Planning |
|---|----------------------|------------------|---|-------------------------|-----------------------------|-------------------------------------|
| Cash and investments - beginning | \$ 3,272 | \$ 943 | \$ 3,099 | \$ 3,632 | \$ 2,132 | \$ 16 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | 6,523 | - | - | - | - | - |
| Fines and forfeits | - | 21,102 | 1,924 | - | 35,640 | - |
| Other receipts | - | - | - | 22,473 | 5,042 | - |
| Total receipts | <u>6,523</u> | <u>21,102</u> | <u>1,924</u> | <u>22,473</u> | <u>40,682</u> | <u>-</u> |
| Disbursements: | | | | | | |
| Personal services | - | 2,022 | - | - | 35,434 | - |
| Supplies | - | 20,023 | - | - | 15 | - |
| Other services and charges | - | - | - | - | 987 | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 140 | - |
| Other disbursements | 1,221 | - | - | 22,417 | 6,205 | - |
| Total disbursements | <u>1,221</u> | <u>22,045</u> | <u>-</u> | <u>22,417</u> | <u>42,781</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>5,302</u> | <u>(943)</u> | <u>1,924</u> | <u>56</u> | <u>(2,099)</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 8,574</u> | <u>\$ -</u> | <u>\$ 5,023</u> | <u>\$ 3,688</u> | <u>\$ 33</u> | <u>\$ 16</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Emergency Telephone System | Drug Free Community | Emergency Management | Highway | Juvenile Probation | Adult Probation |
|---|----------------------------------|---------------------------|-------------------------|---------------------|-----------------------|--------------------|
| Cash and investments - beginning | \$ 194,477 | \$ 72,263 | \$ 51,691 | \$ 1,162,589 | \$ 4 | \$ 4 |
| Receipts: | | | | | | |
| Taxes | - | - | 12,395 | 955,711 | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | 1,434 | 1,902,857 | - | - |
| Charges for services | - | - | 14,574 | - | - | - |
| Fines and forfeits | 335,263 | 55,396 | - | - | 22,214 | 109,922 |
| Other receipts | 36,008 | - | 2,509 | 54,614 | - | - |
| Total receipts | <u>371,271</u> | <u>55,396</u> | <u>30,912</u> | <u>2,913,182</u> | <u>22,214</u> | <u>109,922</u> |
| Disbursements: | | | | | | |
| Personal services | 1,865 | - | 40,332 | 1,240,814 | 22,025 | 109,926 |
| Supplies | 42,912 | - | 813 | 205,500 | - | - |
| Other services and charges | 369,409 | - | 5,184 | 1,227,031 | 192 | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | 2,081 | 11,142 | - | - |
| Other disbursements | - | 69,227 | - | 486 | - | - |
| Total disbursements | <u>414,186</u> | <u>69,227</u> | <u>48,410</u> | <u>2,684,973</u> | <u>22,217</u> | <u>109,926</u> |
| Excess (deficiency) of receipts over disbursements | <u>(42,915)</u> | <u>(13,831)</u> | <u>(17,498)</u> | <u>228,209</u> | <u>(3)</u> | <u>(4)</u> |
| Cash and investments - ending | <u>\$ 151,562</u> | <u>\$ 58,432</u> | <u>\$ 34,193</u> | <u>\$ 1,390,798</u> | <u>\$ 1</u> | <u>\$ -</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Recorder Perpetuation | Users Fee | Family And Children | Lawrence County Health Maintenance | Community Corrections | Pretrial Diversion |
|--|--------------------------|-------------------|---------------------------|---|--------------------------|-----------------------|
| Cash and investments - beginning | \$ 58,023 | \$ 119,259 | \$ - | \$ 72,418 | \$ 44,092 | \$ 26,838 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 33,140 | 216,537 | - |
| Charges for services | 37,487 | - | 1,125 | - | - | - |
| Fines and forfeits | - | 9,956 | - | - | - | 25,356 |
| Other receipts | - | - | - | - | 27 | - |
| Total receipts | <u>37,487</u> | <u>9,956</u> | <u>1,125</u> | <u>33,140</u> | <u>216,564</u> | <u>25,356</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | 2,343 | 198,820 | 1,552 |
| Supplies | - | - | - | 281 | 9,948 | 1,402 |
| Other services and charges | - | - | - | 15,523 | 22,554 | 3,295 |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | 6,002 |
| Other disbursements | 59,158 | 8,959 | - | 154 | 15,066 | 19,042 |
| Total disbursements | <u>59,158</u> | <u>8,959</u> | <u>-</u> | <u>18,301</u> | <u>246,388</u> | <u>31,293</u> |
| Excess (deficiency) of receipts over disbursements | <u>(21,671)</u> | <u>997</u> | <u>1,125</u> | <u>14,839</u> | <u>(29,824)</u> | <u>(5,937)</u> |
| Cash and investments - ending | <u>\$ 36,352</u> | <u>\$ 120,256</u> | <u>\$ 1,125</u> | <u>\$ 87,257</u> | <u>\$ 14,268</u> | <u>\$ 20,901</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Guardian Ad Litem User Fee | Auditor Transfer Fees | County Corrections (Misdemeanant) | Surveyor Corner | Jury Fee | ACAMS Grant |
|--|--|-----------------------------|---|--------------------|----------------|-----------------|
| Cash and investments - beginning | \$ 5,573 | \$ 14,850 | \$ 49,429 | \$ 33,172 | \$ 1,351 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 7,667 | - | 52,550 | - | - | 52,897 |
| Charges for services | - | 10,230 | - | 9,088 | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | - | 6,291 | - |
| Total receipts | <u>7,667</u> | <u>10,230</u> | <u>52,550</u> | <u>9,088</u> | <u>6,291</u> | <u>52,897</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 7,512 | - |
| Supplies | - | - | 5,056 | 187 | - | - |
| Other services and charges | - | - | 11,183 | 732 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | 22,000 | - | - | - |
| Other disbursements | 11,638 | 11,381 | - | - | 60 | 48,290 |
| Total disbursements | <u>11,638</u> | <u>11,381</u> | <u>38,239</u> | <u>919</u> | <u>7,572</u> | <u>48,290</u> |
| Excess (deficiency) of receipts over disbursements | <u>(3,971)</u> | <u>(1,151)</u> | <u>14,311</u> | <u>8,169</u> | <u>(1,281)</u> | <u>4,607</u> |
| Cash and investments - ending | <u>\$ 1,602</u> | <u>\$ 13,699</u> | <u>\$ 63,740</u> | <u>\$ 41,341</u> | <u>\$ 70</u> | <u>\$ 4,607</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | HAVA Title III | Bio Terrorism District Grant | Bio Terrorism District Part 2 | Lawrence County Fire Truck Grant | Homeland Security 2006 | Rainy Day |
|--|----------------------|---------------------------------------|---|--|------------------------------|--------------|
| Cash and investments - beginning | \$ 4,839 | \$ 66 | \$ 1,092 | \$ - | \$ 72 | \$ 1,271,945 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | 208,411 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | 175,000 | - | 25,709 |
| Total receipts | - | - | - | 175,000 | - | 234,120 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | - | 175,000 | - | 145,770 |
| Total disbursements | - | - | - | 175,000 | - | 145,770 |
| Excess (deficiency) of receipts over disbursements | - | - | - | - | - | 88,350 |
| Cash and investments - ending | \$ 4,839 | \$ 66 | \$ 1,092 | \$ - | \$ 72 | \$ 1,360,295 |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Work Release | Project Income | Tobacco Settlement | County Child Advocacy | Levy Excess | Coroner's Education |
|--|-----------------|-------------------|-----------------------|-----------------------------|----------------|------------------------|
| Cash and investments - beginning | \$ 63,144 | \$ 211,797 | \$ 37,450 | \$ - | \$ 78,966 | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 27,777 | - |
| Licenses and permits | - | - | - | - | - | 4,781 |
| Intergovernmental | - | 249,457 | 33,796 | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | - | - | 200 | - | - |
| Total receipts | - | 249,457 | 33,796 | 200 | 27,777 | 4,781 |
| Disbursements: | | | | | | |
| Personal services | - | 68,395 | - | - | - | - |
| Supplies | - | 1,519 | 850 | - | - | - |
| Other services and charges | - | 42,399 | 8,125 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | 1,030 | - | - | - |
| Other disbursements | - | 144,587 | 8,285 | - | - | 4,781 |
| Total disbursements | - | 256,900 | 18,290 | - | - | 4,781 |
| Excess (deficiency) of receipts over disbursements | - | (7,443) | 15,506 | 200 | 27,777 | - |
| Cash and investments - ending | \$ 63,144 | \$ 204,354 | \$ 52,956 | \$ 200 | \$ 106,743 | \$ - |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Sheriff Sales | Operation Pullover | Public Defender Services | Wireless 911 | Circuit Court Bail and Pretrial Services Agency | Superior Court I Bail and Pretrial Services Agency |
|--|------------------|-----------------------|--------------------------------|-----------------|--|---|
| Cash and investments - beginning | \$ - | \$ 5,586 | \$ 21,489 | \$ 252,807 | \$ 4,339 | \$ 9,918 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | 12,751 | - | - | - | - |
| Charges for services | - | - | - | 231,644 | - | - |
| Fines and forfeits | - | - | - | - | 2,605 | 7,339 |
| Other receipts | 43,655 | - | 625 | - | - | - |
| Total receipts | 43,655 | 12,751 | 625 | 231,644 | 2,605 | 7,339 |
| Disbursements: | | | | | | |
| Personal services | - | 9,595 | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | 70,329 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | 109,885 | - | - |
| Other disbursements | 18,900 | - | - | - | 2,215 | 10,200 |
| Total disbursements | 18,900 | 9,595 | - | 180,214 | 2,215 | 10,200 |
| Excess (deficiency) of receipts over disbursements | 24,755 | 3,156 | 625 | 51,430 | 390 | (2,861) |
| Cash and investments - ending | \$ 24,755 | \$ 8,742 | \$ 22,114 | \$ 304,237 | \$ 4,729 | \$ 7,057 |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Superior Court II Bail and Pretrial Services Agency | Probation Administrative Fee | Extension Office Donation | Sheriff Pension | Aviation Fuel | County Bonds |
|--|--|------------------------------------|---------------------------------|--------------------|------------------|-----------------|
| Cash and investments - beginning | \$ 409 | \$ 2,694 | \$ 424 | \$ - | \$ 21,927 | \$ 141 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | - | 26,809 | 55,919 | - |
| Fines and forfeits | 22,272 | 38,358 | - | - | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | <u>22,272</u> | <u>38,358</u> | <u>-</u> | <u>26,809</u> | <u>55,919</u> | <u>-</u> |
| Disbursements: | | | | | | |
| Personal services | - | 41,049 | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 14,174 | - | - | 26,809 | 40,729 | - |
| Total disbursements | <u>14,174</u> | <u>41,049</u> | <u>-</u> | <u>26,809</u> | <u>40,729</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>8,098</u> | <u>(2,691)</u> | <u>-</u> | <u>-</u> | <u>15,190</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 8,507</u> | <u>\$ 3</u> | <u>\$ 424</u> | <u>\$ -</u> | <u>\$ 37,117</u> | <u>\$ 141</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Bio Terrorism Preparedness | Runway Paving Grant | Family Relations | Reassessment | Investigator's Cash | Local Emergency Planning |
|--|----------------------------------|---------------------------|---------------------|--------------|------------------------|--------------------------------|
| Cash and investments - beginning | \$ 1,240 | \$ 381,896 | \$ 3,198 | \$ 403,943 | \$ 572 | \$ 21,788 |
| Receipts: | | | | | | |
| Taxes | - | - | - | 167,332 | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | 897,422 | - | 19,359 | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | 18,535 | - | - | - |
| Other receipts | - | - | - | 8,576 | - | - |
| Total receipts | - | 897,422 | 18,535 | 195,267 | - | - |
| Disbursements: | | | | | | |
| Personal services | - | - | - | 35,097 | - | - |
| Supplies | - | - | - | 3,985 | - | 94 |
| Other services and charges | - | - | - | 127,420 | - | 677 |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | 1,194,210 | 18,045 | - | - | - |
| Total disbursements | - | 1,194,210 | 18,045 | 166,502 | - | 771 |
| Excess (deficiency) of receipts over disbursements | - | (296,788) | 490 | 28,765 | - | (771) |
| Cash and investments - ending | \$ 1,240 | \$ 85,108 | \$ 3,688 | \$ 432,708 | \$ 572 | \$ 21,017 |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Accident Investigation | JDAP 10 | Lawrence County Police Training | Community Transitional Program | Non Violence Program Probation | OVWI Drug Court |
|--|---------------------------|--------------|--|--------------------------------------|---|-----------------------|
| Cash and investments - beginning | \$ 4,936 | \$ (4,656) | \$ 11,727 | \$ 3,195 | \$ 1,248 | \$ (10,779) |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | 6,376 | - | 5,315 | - | 39,847 |
| Charges for services | 2,315 | - | 800 | - | - | - |
| Fines and forfeits | - | - | - | - | 21,297 | 54,155 |
| Other receipts | - | 471 | - | 285 | 25,288 | - |
| Total receipts | <u>2,315</u> | <u>6,847</u> | <u>800</u> | <u>5,600</u> | <u>46,585</u> | <u>94,002</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | 44,111 | 77,527 |
| Supplies | - | - | - | - | 3,722 | 6,998 |
| Other services and charges | - | 2,191 | - | - | - | 220 |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 1,327 | - | 1,600 | 8,420 | - | 5,200 |
| Total disbursements | <u>1,327</u> | <u>2,191</u> | <u>1,600</u> | <u>8,420</u> | <u>47,833</u> | <u>89,945</u> |
| Excess (deficiency) of receipts over disbursements | <u>988</u> | <u>4,656</u> | <u>(800)</u> | <u>(2,820)</u> | <u>(1,248)</u> | <u>4,057</u> |
| Cash and investments - ending | <u>\$ 5,924</u> | <u>\$ -</u> | <u>\$ 10,927</u> | <u>\$ 375</u> | <u>\$ -</u> | <u>\$ (6,722)</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Alternative Dispute Resolution | JCS Juvenile Community Service | Public Health Coordinator Grant | Indiana Supreme Court Grant | Compas | National Forest |
|--|--------------------------------------|---|--|--------------------------------------|--------------|--------------------|
| Cash and investments - beginning | \$ 14,920 | \$ 18,260 | \$ 1,975 | \$ 3,072 | \$ (424) | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | 6,038 | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | 8,600 | 3,980 | - | - | 3,525 | - |
| Other receipts | - | - | - | 1,999 | - | - |
| Total receipts | <u>8,600</u> | <u>3,980</u> | <u>6,038</u> | <u>1,999</u> | <u>3,525</u> | <u>-</u> |
| Disbursements: | | | | | | |
| Personal services | 10,800 | - | - | - | - | 2,920 |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | 2,089 | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | 579 | - | - | - |
| Other disbursements | - | - | - | 3,840 | 3,101 | - |
| Total disbursements | <u>10,800</u> | <u>-</u> | <u>2,668</u> | <u>3,840</u> | <u>3,101</u> | <u>2,920</u> |
| Excess (deficiency) of receipts over disbursements | <u>(2,200)</u> | <u>3,980</u> | <u>3,370</u> | <u>(1,841)</u> | <u>424</u> | <u>(2,920)</u> |
| Cash and investments - ending | <u>\$ 12,720</u> | <u>\$ 22,240</u> | <u>\$ 5,345</u> | <u>\$ 1,231</u> | <u>\$ -</u> | <u>\$ (2,920)</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Drug Seizure | JADAP | ISP Marijuana Extrication | Pathways To Recovery | Stop Violence Grant | Police Office Equipment |
|--|-----------------|----------|---------------------------------|----------------------------|---------------------------|-------------------------------|
| Cash and investments - beginning | \$ 11,864 | \$ 5,702 | \$ 77 | \$ (22,827) | \$ 3 | \$ 5,060 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 65,964 | - | - |
| Charges for services | - | - | - | - | - | 1,180 |
| Fines and forfeits | - | - | - | 850 | - | - |
| Other receipts | - | - | - | - | - | - |
| Total receipts | - | - | - | 66,814 | - | 1,180 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | 62,082 | - | - |
| Supplies | - | - | - | 72 | - | - |
| Other services and charges | - | - | - | 1,767 | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | - | - | - | - | - |
| Total disbursements | - | - | - | 63,921 | - | - |
| Excess (deficiency) of receipts over disbursements | - | - | - | 2,893 | - | 1,180 |
| Cash and investments - ending | \$ 11,864 | \$ 5,702 | \$ 77 | \$ (19,934) | \$ 3 | \$ 6,240 |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Family Court Grant | Gun Range | Boot Camp | OVWI Trust Fee | Tobacco Settlement Grant | Immunization |
|--|--------------------------|------------------|----------------|----------------------|--------------------------------|------------------|
| Cash and investments - beginning | \$ 12,725 | \$ - | \$ 1,366 | \$ 118 | \$ 947 | \$ 30,652 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 23,500 | - | 4,500 | - | - | - |
| Charges for services | - | - | - | - | - | 14,888 |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 55,000 | - | - | 1,947 | - |
| Total receipts | <u>23,500</u> | <u>55,000</u> | <u>4,500</u> | <u>-</u> | <u>1,947</u> | <u>14,888</u> |
| Disbursements: | | | | | | |
| Personal services | 19,500 | - | 2,683 | - | 2,672 | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | 2,715 | - | 979 | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | 1,037 | - |
| Other disbursements | - | - | 256 | - | - | 12,147 |
| Total disbursements | <u>19,500</u> | <u>-</u> | <u>5,654</u> | <u>-</u> | <u>4,688</u> | <u>12,147</u> |
| Excess (deficiency) of receipts over disbursements | <u>4,000</u> | <u>55,000</u> | <u>(1,154)</u> | <u>-</u> | <u>(2,741)</u> | <u>2,741</u> |
| Cash and investments - ending | <u>\$ 16,725</u> | <u>\$ 55,000</u> | <u>\$ 212</u> | <u>\$ 118</u> | <u>\$ (1,794)</u> | <u>\$ 33,393</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Mortgage Fraud | Drug Court Local Coordinating Council | Redacting Fee | Pandemic Flu | Safe Haven NLCS Grant | Clerk Arra |
|--|-------------------|--|------------------|-----------------|--------------------------------|---------------|
| Cash and investments - beginning | \$ - | \$ - | \$ 53,447 | \$ 2,226 | \$ (3,672) | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | 3,855 | - | 12,535 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 5,200 | - | - | 15,647 | 215 |
| Total receipts | <u>3,855</u> | <u>5,200</u> | <u>12,535</u> | <u>-</u> | <u>15,647</u> | <u>215</u> |
| Disbursements: | | | | | | |
| Personal services | - | 2,827 | - | - | 12,623 | - |
| Supplies | - | 93 | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Debt service - principal and interest | - | 108 | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 3,855 | - | 2,015 | - | - | - |
| Total disbursements | <u>3,855</u> | <u>3,028</u> | <u>2,015</u> | <u>-</u> | <u>12,623</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>2,172</u> | <u>10,520</u> | <u>-</u> | <u>3,024</u> | <u>215</u> |
| Cash and investments - ending | <u>\$ -</u> | <u>\$ 2,172</u> | <u>\$ 63,967</u> | <u>\$ 2,226</u> | <u>\$ (648)</u> | <u>\$ 215</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | HEA 1001-2007 2008 PTRC & HSC | PCA Child Support Enforcement | Treasurer | Races | Community Health And Wellness | District 8 Administrator |
|--|---|--|--------------|--------|--|--------------------------------|
| Cash and investments - beginning | \$ - | \$ 3,078 | \$ 1,649,030 | \$ - | \$ - | \$ 6,922 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | 260 | 5,602 | 44,489 |
| Charges for services | - | 932 | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 137,500 | - | 1,967,113 | - | - | - |
| Total receipts | 137,500 | 932 | 1,967,113 | 260 | 5,602 | 44,489 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | 979 | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 137,500 | - | 1,649,030 | - | 5,602 | 48,642 |
| Total disbursements | 137,500 | 979 | 1,649,030 | - | 5,602 | 48,642 |
| Excess (deficiency) of receipts over disbursements | - | (47) | 318,083 | 260 | - | (4,153) |
| Cash and investments - ending | \$ - | \$ 3,031 | \$ 1,967,113 | \$ 260 | \$ - | \$ 2,769 |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | H1N1 | Victim Assistance | Prosecutor CEF | County Lease Rental | JDAP 12 | Public Health Preparedness Grant |
|---|-----------------|----------------------|-------------------|---------------------------|---------------|---|
| Cash and investments - beginning | \$ 37,543 | \$ (20,871) | \$ 23,157 | \$ - | \$ (2,183) | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 41,494 | - | - | - | - | - |
| Charges for services | - | - | 177 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 50,000 | - | 2,572 | 15,059 | 2,498 |
| Total receipts | <u>41,494</u> | <u>50,000</u> | <u>177</u> | <u>2,572</u> | <u>15,059</u> | <u>2,498</u> |
| Disbursements: | | | | | | |
| Personal services | 22,000 | 17,162 | - | - | - | - |
| Supplies | 3,019 | - | - | - | - | - |
| Other services and charges | 51,883 | - | - | - | 1,712 | 6,037 |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | 20,724 | 3,087 | - | 11,164 | - |
| Total disbursements | <u>76,902</u> | <u>37,886</u> | <u>3,087</u> | <u>-</u> | <u>12,876</u> | <u>6,037</u> |
| Excess (deficiency) of receipts over disbursements | <u>(35,408)</u> | <u>12,114</u> | <u>(2,910)</u> | <u>2,572</u> | <u>2,183</u> | <u>(3,539)</u> |
| Cash and investments - ending | <u>\$ 2,135</u> | <u>\$ (8,757)</u> | <u>\$ 20,247</u> | <u>\$ 2,572</u> | <u>\$ -</u> | <u>\$ (3,539)</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | JAG 10K | ERT Training And Equipment | ARRA Funding | SHSP 09 Grant | Indiana Housing And Community Development | T Hangar Grant |
|--|------------|-------------------------------------|-----------------|---------------------|---|----------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 5,144 | 5,000 | 97 | 603,547 | 35,829 | 108,248 |
| Total receipts | 5,144 | 5,000 | 97 | 603,547 | 35,829 | 108,248 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | 5,144 | - | - | - | - | - |
| Other disbursements | - | 3,348 | - | 601,805 | 35,829 | 104,748 |
| Total disbursements | 5,144 | 3,348 | - | 601,805 | 35,829 | 104,748 |
| Excess (deficiency) of receipts over disbursements | - | 1,652 | 97 | 1,742 | - | 3,500 |
| Cash and investments - ending | \$ - | \$ 1,652 | \$ 97 | \$ 1,742 | \$ - | \$ 3,500 |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | JAG Sheriff Grant | Sheriff Drug | WEBGIS Grant | Jail Lease Rental | Courthouse Plaza Lease/Rental | Sofaland Lease/Rent |
|--|-------------------------|-----------------|-----------------|-------------------------|-------------------------------------|------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ 7,745 | \$ 16,578 | \$ 75,455 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | 257,814 | 183,445 |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | 24,681 | - | 29,827 | 21,223 |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 7,930 | 1,197 | - | - | - | - |
| Total receipts | <u>7,930</u> | <u>1,197</u> | <u>24,681</u> | <u>-</u> | <u>287,641</u> | <u>204,668</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | 1,197 | 15,990 | - | 263,473 | 188,291 |
| Total disbursements | <u>-</u> | <u>1,197</u> | <u>15,990</u> | <u>-</u> | <u>263,473</u> | <u>188,291</u> |
| Excess (deficiency) of receipts over disbursements | <u>7,930</u> | <u>-</u> | <u>8,691</u> | <u>-</u> | <u>24,168</u> | <u>16,377</u> |
| Cash and investments - ending | <u>\$ 7,930</u> | <u>\$ -</u> | <u>\$ 8,691</u> | <u>\$ 7,745</u> | <u>\$ 40,746</u> | <u>\$ 91,832</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Cumulative Capital Development | Cumulative Bridge | Cumulative Covered Bridge | Self Insurance | Sheriff's Pension | Principal Congressional |
|--|--------------------------------------|----------------------|---------------------------------|-------------------|----------------------|----------------------------|
| Cash and investments - beginning | \$ 981,806 | \$ 1,751,547 | \$ 21,898 | \$ - | \$ 2,639,077 | \$ 15,582 |
| Receipts: | | | | | | |
| Taxes | 159,895 | 7,505 | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | 18,498 | 1,259,255 | 1,850 | - | - | - |
| Charges for services | - | - | - | 1,411,827 | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 1,045 | - | - | - | 1,272,388 | 15,582 |
| Total receipts | <u>179,438</u> | <u>1,266,760</u> | <u>1,850</u> | <u>1,411,827</u> | <u>1,272,388</u> | <u>15,582</u> |
| Disbursements: | | | | | | |
| Personal services | - | 266,141 | - | - | - | - |
| Supplies | - | 121,308 | - | - | - | - |
| Other services and charges | - | 181,041 | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | 554,150 | - | - | - | - |
| Other disbursements | 83,136 | - | - | 414,874 | 540,190 | 31,164 |
| Total disbursements | <u>83,136</u> | <u>1,122,640</u> | <u>-</u> | <u>414,874</u> | <u>540,190</u> | <u>31,164</u> |
| Excess (deficiency) of receipts over disbursements | <u>96,302</u> | <u>144,120</u> | <u>1,850</u> | <u>996,953</u> | <u>732,198</u> | <u>(15,582)</u> |
| Cash and investments - ending | <u>\$ 1,078,108</u> | <u>\$ 1,895,667</u> | <u>\$ 23,748</u> | <u>\$ 996,953</u> | <u>\$ 3,371,275</u> | <u>\$ -</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Interest Congressional | City Town Court Cost | Surplus Tax Replacement Credit | Clerk's Trust | 2007 Tax Sale Surplus | Surplus Tax (Excess) |
|--|---------------------------|-------------------------------|---|------------------|--------------------------------|----------------------------|
| Cash and investments - beginning | \$ 10,123 | \$ 14,893 | \$ - | \$ 671,572 | \$ 6,684 | \$ 10,604 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | 954 | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 1,409 | 15,035 | - | 216,814 | - | 83,511 |
| Total receipts | <u>1,409</u> | <u>15,035</u> | <u>954</u> | <u>216,814</u> | <u>-</u> | <u>83,511</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | 11,369 | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | 23,495 | - | 807,113 | 6,684 | 37,599 |
| Total disbursements | <u>11,369</u> | <u>23,495</u> | <u>-</u> | <u>807,113</u> | <u>6,684</u> | <u>37,599</u> |
| Excess (deficiency) of receipts over disbursements | <u>(9,960)</u> | <u>(8,460)</u> | <u>954</u> | <u>(590,299)</u> | <u>(6,684)</u> | <u>45,912</u> |
| Cash and investments - ending | <u>\$ 163</u> | <u>\$ 6,433</u> | <u>\$ 954</u> | <u>\$ 81,273</u> | <u>\$ -</u> | <u>\$ 56,516</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Surplus Dog | Infraction Judgements | Inheritance Tax | Probation Department Gifts/Trust | Payroll | Sheriff's Inmate Trust |
|---|----------------|--------------------------|--------------------|--|------------|------------------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ 699,076 | \$ 228 | \$ 619,153 | \$ 5,350 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 1,987 | 49,803 | 592,564 | - | 5,294,885 | 200,885 |
| Total receipts | 1,987 | 49,803 | 592,564 | - | 5,294,885 | 200,885 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | 49,803 | 1,163,933 | - | 5,682,346 | 201,900 |
| Total disbursements | - | 49,803 | 1,163,933 | - | 5,682,346 | 201,900 |
| Excess (deficiency) of receipts over disbursements | 1,987 | - | (571,369) | - | (387,461) | (1,015) |
| Cash and investments - ending | \$ 1,987 | \$ - | \$ 127,707 | \$ 228 | \$ 231,692 | \$ 4,335 |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Education Plate Fees | Financial Institution Tax | Riverboat Wagering Tax Revenue Sharing | Payroll Excess | Welfare Trust | Homestead Credit Rebate |
|---|----------------------------|---------------------------------|--|-------------------|------------------|-------------------------------|
| Cash and investments - beginning | \$ 554 | \$ - | \$ 2,002 | \$ 124,988 | \$ 42,591 | \$ 81 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | <u>1,238</u> | <u>236,359</u> | <u>287,381</u> | <u>-</u> | <u>65</u> | <u>-</u> |
| Total receipts | <u>1,238</u> | <u>236,359</u> | <u>287,381</u> | <u>-</u> | <u>65</u> | <u>-</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | <u>1,219</u> | <u>236,359</u> | <u>287,381</u> | <u>124,988</u> | <u>-</u> | <u>-</u> |
| Total disbursements | <u>1,219</u> | <u>236,359</u> | <u>287,381</u> | <u>124,988</u> | <u>-</u> | <u>-</u> |
| Excess (deficiency) of receipts over disbursements | <u>19</u> | <u>-</u> | <u>-</u> | <u>(124,988)</u> | <u>65</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 573</u> | <u>\$ -</u> | <u>\$ 2,002</u> | <u>\$ -</u> | <u>\$ 42,656</u> | <u>\$ 81</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | HEA 1001 State Homestead Credit | State's Share Delinquent Tax | Tax Distribution | Violent Sex Offenders | Clerk's ISETS | Tax Sale Reimbursement 2007 |
|--|---|---------------------------------------|---------------------|-----------------------------|------------------|--------------------------------------|
| Cash and investments - beginning | \$ (2,430) | \$ - | \$ 7,244 | \$ - | \$ 7,270 | \$ 17,838 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 439,119 | 4,154 | 56,034,785 | 2,240 | 1,376,039 | 79,039 |
| Total receipts | 439,119 | 4,154 | 56,034,785 | 2,240 | 1,376,039 | 79,039 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 433,054 | 4,154 | 55,935,539 | 2,240 | 1,372,664 | 69,409 |
| Total disbursements | 433,054 | 4,154 | 55,935,539 | 2,240 | 1,372,664 | 69,409 |
| Excess (deficiency) of receipts over disbursements | 6,065 | - | 99,246 | - | 3,375 | 9,630 |
| Cash and investments - ending | \$ 3,635 | \$ - | \$ 106,490 | \$ - | \$ 10,645 | \$ 27,468 |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Fines And Forfeitures | Tourism Commission | State Welfare Excise Tax Allocation | Infraction Judgements Overweight | Child Restraint | PERF Death Benefit |
|---|-----------------------------|-----------------------|---|--|--------------------|--------------------------|
| Cash and investments - beginning | \$ 1 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 650 | 143,554 | 570,018 | 7,534 | 1,100 | 3,660 |
| Total receipts | <u>650</u> | <u>143,554</u> | <u>570,018</u> | <u>7,534</u> | <u>1,100</u> | <u>3,660</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 575 | 143,554 | 570,018 | 7,534 | 1,100 | 3,660 |
| Total disbursements | <u>575</u> | <u>143,554</u> | <u>570,018</u> | <u>7,534</u> | <u>1,100</u> | <u>3,660</u> |
| Excess (deficiency) of receipts over disbursements | <u>75</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Cash and investments - ending | <u>\$ 76</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Excess CAGIT 2007 | Homestead Uncashed 2007 | Recorder Collections | Sales Disclosures State | Sheriff Evidence | Surplus Excess 2007 Plus |
|--|-------------------------|-------------------------------|-------------------------|-------------------------------|---------------------|-----------------------------------|
| Cash and investments - beginning | \$ 3 | \$ 29,374 | \$ 14,891 | \$ 220 | \$ 15,551 | \$ 604,888 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 537,746 | - | 156,623 | 4,988 | 24 | 12,033 |
| Total receipts | 537,746 | - | 156,623 | 4,988 | 24 | 12,033 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 537,746 | 297 | 155,808 | 4,898 | - | 96,541 |
| Total disbursements | 537,746 | 297 | 155,808 | 4,898 | - | 96,541 |
| Excess (deficiency) of receipts over disbursements | - | (297) | 815 | 90 | 24 | (84,508) |
| Cash and investments - ending | \$ 3 | \$ 29,077 | \$ 15,706 | \$ 310 | \$ 15,575 | \$ 520,380 |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Tax Sale Redemption 2007 | Aviation Checking | Tax Sale Redemption 2008 | Tax Sale Surplus 2008 | Health Department Collections | Prosecutor's Bad Check Collections |
|---|-----------------------------------|----------------------|-----------------------------------|--------------------------------|-------------------------------------|---|
| Cash and investments - beginning | \$ 1 | \$ 4,771 | \$ 2,725 | \$ 74,735 | \$ 12,752 | \$ 5,192 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | - | 60,519 | - | 5,977 | 129,672 | 55,913 |
| Total receipts | - | 60,519 | - | 5,977 | 129,672 | 55,913 |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | - | 58,419 | 2,725 | 74,810 | 127,585 | 56,646 |
| Total disbursements | - | 58,419 | 2,725 | 74,810 | 127,585 | 56,646 |
| Excess (deficiency) of receipts over disbursements | - | 2,100 | (2,725) | (68,833) | 2,087 | (733) |
| Cash and investments - ending | \$ 1 | \$ 6,871 | \$ - | \$ 5,902 | \$ 14,839 | \$ 4,459 |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | Sheriff Public Funds | County Sales Disclosure Fees | Public Safety | Settlement Tax Distribution | Dunn County Rental | Dunn Hospital Post Closing Account |
|--|----------------------------|---------------------------------------|-------------------|-----------------------------------|--------------------------|--|
| Cash and investments - beginning | \$ 200 | \$ 9,588 | \$ - | \$ - | \$ - | \$ - |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | - |
| Licenses and permits | - | - | - | - | - | - |
| Intergovernmental | - | - | - | - | - | - |
| Charges for services | - | - | - | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Other receipts | 664,713 | 4,887 | 1,034,162 | 35,218,824 | 419,352 | 5,141,320 |
| Total receipts | <u>664,713</u> | <u>4,887</u> | <u>1,034,162</u> | <u>35,218,824</u> | <u>419,352</u> | <u>5,141,320</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | - |
| Supplies | - | - | - | - | - | - |
| Other services and charges | - | - | - | - | - | - |
| Debt service - principal and interest | - | - | - | - | - | - |
| Capital outlay | - | - | - | - | - | - |
| Other disbursements | 664,713 | 5,407 | 871,326 | 35,218,824 | 49,761 | 429,412 |
| Total disbursements | <u>664,713</u> | <u>5,407</u> | <u>871,326</u> | <u>35,218,824</u> | <u>49,761</u> | <u>429,412</u> |
| Excess (deficiency) of receipts over disbursements | <u>-</u> | <u>(520)</u> | <u>162,836</u> | <u>-</u> | <u>369,591</u> | <u>4,711,908</u> |
| Cash and investments - ending | <u>\$ 200</u> | <u>\$ 9,068</u> | <u>\$ 162,836</u> | <u>\$ -</u> | <u>\$ 369,591</u> | <u>\$ 4,711,908</u> |

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2010
 (Continued)

| | 2010 Tax Sale Surplus | 2010 Tax Sale Redemption | JDAP 13 | Sheriff's Commissary | Clerk's Trust-CSI | Totals |
|--|--------------------------------|-----------------------------------|--------------|-------------------------|----------------------|----------------------|
| Cash and investments - beginning | \$ - | \$ - | \$ - | \$ 43,333 | \$ - | \$ 16,754,152 |
| Receipts: | | | | | | |
| Taxes | - | - | - | - | - | 10,030,173 |
| Licenses and permits | - | - | - | - | - | 166,499 |
| Intergovernmental | - | - | - | - | - | 6,344,661 |
| Charges for services | - | - | - | - | - | 2,732,096 |
| Fines and forfeits | - | - | - | - | - | 1,382,561 |
| Other receipts | <u>1,181,998</u> | <u>181,663</u> | <u>6,206</u> | <u>193,573</u> | <u>3,329,200</u> | <u>164,510,012</u> |
| Total receipts | <u>1,181,998</u> | <u>181,663</u> | <u>6,206</u> | <u>193,573</u> | <u>3,329,200</u> | <u>185,166,002</u> |
| Disbursements: | | | | | | |
| Personal services | - | - | - | - | - | 10,182,960 |
| Supplies | - | - | - | - | - | 900,704 |
| Other services and charges | - | - | - | - | - | 4,228,625 |
| Debt service - principal and interest | - | - | - | - | - | 108 |
| Capital outlay | - | - | - | - | - | 852,507 |
| Other disbursements | <u>702,423</u> | <u>177,802</u> | <u>6,206</u> | <u>193,110</u> | <u>2,864,395</u> | <u>160,373,674</u> |
| Total disbursements | <u>702,423</u> | <u>177,802</u> | <u>6,206</u> | <u>193,110</u> | <u>2,864,395</u> | <u>176,538,578</u> |
| Excess (deficiency) of receipts over disbursements | <u>479,575</u> | <u>3,861</u> | <u>-</u> | <u>463</u> | <u>464,805</u> | <u>8,627,424</u> |
| Cash and investments - ending | <u>\$ 479,575</u> | <u>\$ 3,861</u> | <u>\$ -</u> | <u>\$ 43,796</u> | <u>\$ 464,805</u> | <u>\$ 25,381,576</u> |

LAWRENCE COUNTY
SUPPLEMENTARY INFORMATION
SCHEDULE OF CAPITAL ASSETS

December 31, 2010

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year.) As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

| <u>Primary Government</u> | <u>Ending Balance</u> |
|--|---------------------------|
| Governmental activities: | |
| Capital assets, not being depreciated: | |
| Land | \$ 1,668,500 |
| Infrastructure | 28,380,356 |
| Buildings | 21,568,000 |
| Machinery and equipment | <u>6,425,924</u> |
| Total governmental activities, capital assets not being depreciated | <u>\$ 58,042,780</u> |

LAWRENCE COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2010

The County has entered into the following debt:

| Description of Debt | Ending Principal Balance | Principal and Interest Due Within One Year |
|------------------------------------|--------------------------------|---|
| Governmental activities: | | |
| Capital leases: | | |
| Courthouse annex | \$ 2,280,000 | \$ 262,277 |
| Notes and loans payable | 47,903 | 18,000 |
| Bonds payable: | | |
| General obligation bonds: | | |
| 2004 Sofaland building bonds | 760,000 | 186,728 |
| Total governmental activities debt | \$ 3,087,903 | \$ 467,005 |

LAWRENCE COUNTY
OTHER REPORT

The annual audit report presented herein was prepared in addition to the other official report prepared for the individual County office listed below:

County Auditor

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

Compliance

We have audited the compliance of Lawrence County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal program(s) for the year ended December 31, 2010. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2010.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying Schedule of Findings and Questioned Costs as item 2001-2. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. We did not audit the County's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the County's management, the Board of County Commissioners, the County Council, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 8, 2011

LAWRENCE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010

| Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Total Federal Awards Expended |
|--|---------------------------|--|---|
| <u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u> | | | |
| Pass-Through Indiana Office of Community and Rural Affairs CDBG - State-Administered Small Cities Program Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | 14.228 | CF-09-211 | \$ 150,000 |
| Pass-Through Indiana Housing and Community Development Authority CDBG - State-Administered Small Cities Program Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | 14.228 | HD-009-011 | <u>35,829</u> |
| Total for federal grantor agency | | | <u>185,829</u> |
| <u>U.S. DEPARTMENT OF JUSTICE</u> | | | |
| Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants FY 2008-08-JB-FX-4403 | 16.523 | 08-JB-008 07-JB-020 | 6,206 <u>6,376</u> |
| Total for program | | | <u>12,582</u> |
| Juvenile Justice and Delinquency Prevention - Allocation to States FY 2009-JF-FX- 0022 | 16.540 | 09-JF-012 | <u>15,000</u> |
| Total for program | | | <u>15,000</u> |
| Crime Victim Assistance 2009-VA-GX-0031 2009-VA-GX-0049 | 16.575 | 09VA080 09VAPR178 | 29,100 <u>6,730</u> |
| Total for program | | | <u>35,830</u> |
| Residential Substance Abuse Treatment for State Prisoners Pathways to Recovery 2008-RT-BX-0024 Pathways to Recovery 2009-BX-052 | 16.593 | 08-RT-001 09-RT-003 | 19,289 <u>42,925</u> |
| Total for program | | | <u>62,214</u> |
| Edward Byrne Memorial Justice Assistance Grant Program OVWI Drug Court 2008-DJ-BX-0018 OVWI Drug Court 2008-DJ-BX-0018 JAG 10K & Under Equipment Grant 2007-DJ-BX-0081 | 16.738 | 08(a)-DJ-009 08(a)-DJ-057 07-DJ-114 | 39,847 63,254 <u>4,630</u> |
| Total for program | | | <u>107,731</u> |
| Total for federal grantor agency | | | <u>233,357</u> |
| <u>U.S. DEPARTMENT OF TRANSPORTATION</u> | | | |
| Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspections | 20.205 | BR-NBIS (571) | <u>61,790</u> |
| Pass-Through Indiana Criminal Justice Institute Highway Safety Cluster State and Community Highway Safety Operation Pullover Operation Pullover | 20.600 | OP-10-02-01-74 OP-11-02-01-67 | 6,386 <u>2,250</u> |
| Total for program | | | <u>8,636</u> |
| Alcohol Impaired Driving Countermeasures Incentive Grants I DUI Task Force Indiana Enforcement Grant | 20.601 | K8-2011-03-03-19 | <u>3,750</u> |
| Total for cluster | | | <u>12,386</u> |
| Direct Grant Airport Improvement Program AIP 3-18-0005-06 AIP 3-18-0005-07 AIP 3-18-0005-08 AIP 3-18-0005-09 | 20.106 | | 7,570 950 256,000 <u>542,681</u> |
| Total for program | | | <u>807,201</u> |
| Total for federal grantor agency | | | <u>881,377</u> |

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

LAWRENCE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2010
(Continued)

| Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title | Federal CFDA Number | Pass-Through Entity (or Other) Identifying Number | Total Federal Awards Expended |
|---|---------------------------|--|-------------------------------------|
| <u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u> | | | |
| Pass-Through Indiana Department of Health | | | |
| Public Health Emergency Preparedness | 93.069 | | |
| Public Health Emergency Preparedness & Response for H1N1 | | | |
| 1H75TP000339-01 | | 146-66 | 16,032 |
| 1H75TP000339-01 | | 146-67 | 57,267 |
| Public Health Preparedness & Response for Bioterrorism | | | |
| 5U90TP517024-10 | | 146-2 | <u>6,038</u> |
| Total for program | | | <u>79,337</u> |
| Pass-Through Indiana Department of Child Services | | | |
| Child Support Enforcement | 93.563 | | |
| Child Support - Prosecutor | | | 65,735 |
| Child Support - Clerk | | | 40,273 |
| Child Support - Court Costs | | | 65,272 |
| Child Support - Indirect Costs | | | 51,980 |
| Child Support - Incentive | | | <u>69,870</u> |
| Total | | | <u>293,130</u> |
| ARRA - Child Support Enforcement | 93.563 | | |
| ARRA - Prosecutor | | | 4,251 |
| ARRA - Clerk | | | <u>784</u> |
| Total | | | <u>5,035</u> |
| Total for program | | | <u>298,165</u> |
| Pass-Through Indiana Criminal Justice Institute | | | |
| State Court Improvement Program | 93.586 | | |
| Basic State Court Improvement Program | | | <u>8,500</u> |
| Total for federal grantor agency | | | <u>386,002</u> |
| <u>U.S. DEPARTMENT OF HOMELAND SECURITY</u> | | | |
| Pass-Through Indiana Department of Homeland Security | | | |
| Emergency Management Performance Grants | 97.042 | | |
| 2009-EP-E9-0012 | | C44p-O-297A 09 | <u>14,574</u> |
| State Homeland Security Program (SHSP) | 97.073 | | |
| 2007-GE-T7-0026 | | C44P-0-113A 07SHSP | 560 |
| 2007-GE-T7-0026 | | C44P9818A ODP 07 SHSP | 20,079 |
| 2007-GE-T7-0026 | | C44P-9-491A ODP 07 SHSP | 260 |
| 2008-GE-T8-0032 | | C44P-O-414A | 8,750 |
| 2008-GE-E8-0032 | | C44P-0-402A | 7,454 |
| 2009-SS-T9-0032 | | C44P-0-205A | <u>587,495</u> |
| Total for program | | | <u>624,598</u> |
| Law Enforcement Terrorism Prevention Program (LETPP) | 97.074 | | |
| 2007-GE-T7-0026 | | C44p-0-075A | 58,298 |
| 2007-GE-T7-0026 | | C44P-0-192A | <u>12,891</u> |
| Total for program | | | <u>71,189</u> |
| Total for federal grantor agency | | | <u>710,361</u> |
| Total federal awards expended | | | <u>\$ 2,396,926</u> |

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

LAWRENCE COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Lawrence County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statements. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

LAWRENCE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

| | |
|---|---------------|
| Type of auditor's report issued: | Qualified |
| Internal control over financial reporting: | |
| Material weaknesses identified? | yes |
| Significant deficiencies identified? | none reported |
| Noncompliance material to financial statements noted? | yes |

Federal Awards:

| | |
|--|-------------|
| Internal control over major programs: | |
| Material weaknesses identified? | no |
| Significant deficiencies identified? | yes |
| Type of auditor's report issued on compliance for major programs: | Unqualified |
| Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? | yes |

Identification of Major Programs:

| CFDA Number | Name of Federal Program or Cluster |
|----------------|--|
| 97.073 | State Homeland Security Program (SHSP) |

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

FINDING 2010-1 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

We noted the following deficiency in the internal control system of the County related to financial transactions and financial reporting that was considered to be a material weakness.

On June 30, 2010, the County sold Dunn Memorial Hospital to St. Vincent Dunn Hospital, Inc. According to the Asset Acquisition Agreement, the County would retain certain cash assets. St. Vincent Dunn Hospital is maintaining the account activity for the former Dunn Memorial Hospital's cash operating and accounts receivable funds during the Dunn Memorial Hospital close-out phase which reflect the financial activity for those assets to be retained by the County per the agreement. St. Vincent is maintaining the general ledger and provides the County with a monthly balance sheet and bank reconciliation. The bank reconciliation does not agree with the cash amount on the balance sheet. The limited detail for accounts receivable that is provided to the County does not agree with the accounts receivable amount

LAWRENCE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

listed on the balance sheet. The County Auditor has created a fund on the County's financial system to record the activity from the sale of the hospital; however, they have not included all of the activity of the hospital's cash operating fund.

As a result of the deficiencies in controls over the receipting, disbursing, recording, and accounting for the financial activities, the financial statement presented was materially incorrect. Because of the lack of oversight over these funds, the County would be unable to determine any fraud or errors that might occur and may not receive all money due from collections.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

All financial transactions pertaining to the governmental unit should be recorded in the records of the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14)

We recommended that the County establish a system to record the activity of Dunn Memorial Hospital Funds, and that the records be reconciled to the bank statements on a monthly basis. Additionally, we recommend that proper controls be established to address the deficiencies noted with the recording and collecting of accounts receivable.

Section III – Federal Award Findings and Questioned Costs

Federal Agency: U.S. Department of Homeland Security

Federal Program: State Homeland Security Program (SHSP)

CFDA number: 97.073

Federal award numbers: C44P-0-113A 07SHSP; C44P9818A ODP 07 SHSP; C44P-9-491A ODP 07 SHSP; C44P-O-414A; C44P-0-402A; C44P-0-205A

Pass-through entity: Indiana Department of Homeland Security

FINDING 2010-2 - INTERNAL CONTROL OVER COMPLIANCE

Lawrence County entered into several grant agreements with the Indiana Department of Homeland Security. The grants were to be reimbursable and the County was required to establish a new fund for each grant. The following deficiencies were identified:

Three ACAMS Grant receipts from the state totaling \$2,401.06 were posted to the wrong fund.

LAWRENCE COUNTY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 (Continued)

If disbursements were posted to the grant funds when the expenses were incurred, the grant funds would have had deficit balances until the reimbursement was received. In order to prevent the deficit balances, expenses were frequently posted to other funds such as Emergency Telephone and Wireless. The intent was to reimburse the other funds when the grant reimbursement was received. However, these reimbursements were not always made.

The following amounts needed to be reimbursed as of December 31, 2010:

| Fund Due to | Fund Due From | Amount |
|----------------------------|------------------|-----------|
| Emergency Management | RACES | \$ 259.75 |
| Emergency Telephone System | WEBGIS Grant | 8,000.00 |
| Wireless 911 | WEBGIS Grant | 1,291.28 |
| ACAMS Gant | WEBGIS Grant | 1,401.99 |
| Emergency Telephone System | ACAMS Grant | 7,140.00 |
| Emergency Management | SHSP 09 Grant | 237.80 |
| Wireless 911 | SHSP 09 Grant | 156.72 |

The grant agreement allows for 3 percent administrative expenses to be paid from the grant for allowable management and administrative costs. The reimbursement request for the administrative expenses was approved and paid by the Indiana Department of Homeland Security from an invoice that did not have the supporting documentation attached. The County was reimbursed for \$3,438.11 more than they had disbursed. In addition, \$470.14 of the administrative expense reimbursement received by the County was used to purchase a microwave and refrigerator which was not an allowable expense.

The 2009 Homeland Security Grant Program sub-grant Agreement for EDS#C44P-0-205A documents the requirements for payments of Sub-grant funds. Section 4(C) states in part: ". . . Prior to making a payment under this Agreement, the Sub-grantee will be required to provide the State with documentation showing that they have incurred an allowable cost in accordance with procedures and in the form and manner established by the State. . . ." Section 4(D) states in part "All payments shall be made in arrears in conformance with State fiscal policies and procedures . . ."

The U.S. Department of Homeland Security's Financial Management Guide states in the section on commingling of Funds:

"Federal agencies shall not require physical segregation of cash deposits or the establishment of any eligibility requirements for funds that are provided to a recipient. However, the accounting systems of all recipients and subrecipients must ensure that agency funds are not commingled with funds from other awards or Federal agencies. Each award must be accounted for separately. Recipients and subrecipients are prohibited from commingling funds on either a program-by-program or project-by-project basis without prior written approval of the awarding agency."

Posting to the incorrect fund and not submitting documentation with reimbursement requests could cause improper reimbursement of grant funds.

We recommended that the County post to the proper funds and submit supporting documentation for all reimbursement requests.

LAWRENCE COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.



LIMESTONE CAPITAL OF THE WORLD

OFFICE OF
AUDITOR OF LAWRENCE COUNTY
BILLIE TUMEY
916 15TH STREET, SUITE 28
BEDFORD, INDIANA 47421

CORRECTIVE ACTION PLAN

Contact Person: Billie Tumeey
Contact Information: Lawrence County Auditor
916 15th Street, Room 28
Bedford, IN 47421
btumeey@lawrencecounty.in.gov

FINDING 2010-1, INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING

As of August 1, 2011, Lawrence County will be controlling and maintaining the following: all cash assets that are to be retained by the County, all bank statements and reconciliations completed hereafter; all accounts payable information. Lawrence County shall hereafter review all Dunn Memorial Hospital claims and shall issue through the County all checks for payment from a County controlled bank account.

Further, Lawrence County shall hereafter assume full control over the collection of accounts receivable due to the County. Lawrence County has formally retained Allied Collections of Columbus, Indiana to act as agent for the County in pursuing collection on the remaining accounts receivable. The majority of the remaining accounts receivables have been transferred to Allied previously. The accounts receivable still held by St. Vincent Dunn shall be transferred as soon as possible.

The County continues to request all prior accounting information previously referred to by the State Board of Accounts from the St. Vincent Dunn Hospital business office.

Billie Tumeey
Billie Tumeey
Lawrence County Auditor

8-9-11



Lawrence County Emergency Management Agency

Lawrence County Complex
One County Complex Road Bedford, IN 47421
Phone: 812-277-9680 Fax: 812-275-5835
Email: lcema@lawrencecounty.in.gov

Valerie Luchauer, Director

CORRECTIVE ACTION PLAN

Contact Person: Valerie Luchauer, Lawrence County EMA and District 8 Fiscal Agent
Contact Information: County Complex
1 County Complex Road
Bedford, IN 47421
Phone: 812-277-9680 Email: lcema@lawrencecounty.in.gov

Federal Agency: U.S. Department of Homeland Security
Federal Program: State Homeland Security Program (SHSP)
CFDA number: 97.073
Federal award numbers: C44P-0-113A 07SHSP; C44P9818A ODP 07 SHSP; C44P-9-491A ODP 07 SHSP; C44P-O-414A; C44P-0-402A; C44P-0-205A
Pass-through entity: Indiana Department of Homeland Security

FINDING 2010-2. INTERNAL CONTROL OVER COMPLIANCE

Vendors that were on specific time limits to be paid were paid out of existing accounts as we were not allowed at that time to run grant accounts in the red/ negative. Since the audit of this year and in discussion with our examiner we have come up with solutions to prevent having to pay grant items out of existing accounts.

Option 1: Transfer an amount from an existing account to pay grant items then reimburse that original fund by Dec. 31 each year. This make accounting purposes easier with only two transfers to track.

Option 2: Run grant account in the red during the grant period.

Option 2 is what we have chosen at this time. Thus reduces the need for transfers except in special circumstances. Since these will be very few it will keep the tracking and reimbursement process much simpler.

I have created an excel spreadsheet to track each item from the time it is entered into the State Grant tracking and reimbursement program, deposited into Lawrence County and the vendor is paid.

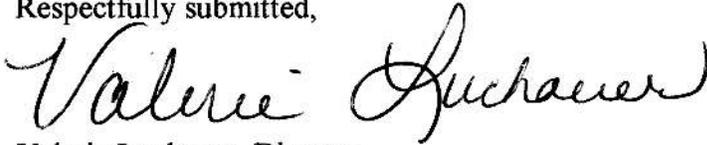
I am working with the Auditor's office to reconcile accounts that have not been reimbursed. This project should be completed by Sept. 1, 2011.

Lawrence County Emergency Management will cover the expense of the refrigerator and microwave that was inadvertently purchased from grant funds. A copier was purchased to help manage the grant funds and Rachel said that were a perfectly allowable expense and a portion of that purchase replacing the refrigerator and microwave costs.

I have spoken to the grants manager for IDHS Rachel Woodall and she has provided guidance on spending funds for administrative costs in the future.

The Indiana Department of Homeland Security will be distributing new guidance on grant expenditure tracking, assorted methods of paying for grant items and administrative cost guidance. This guidance is due late summer, early fall of 2011.

Respectfully submitted,

A handwritten signature in black ink that reads "Valerie Luchauer". The signature is written in a cursive style with a large, looping initial "V".

Valerie Luchauer, Director
Lawrence County EMA and District 8 Fiscal Agent

LAWRENCE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 8, 2011, with Billie J. Tumey, Auditor; David Flinn, President of the Board of County Commissioners; and Gene McCracken, President of the County Council.