

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
LAWRENCE COUNTY, INDIANA
January 1, 2013 to December 31, 2013



FILED
11/26/2014

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Jody Edwards	01-01-13 to 12-31-16
Treasurer	Paula R. Stewart	01-01-13 to 12-31-16
Clerk	Myron D. Rainey	01-01-13 to 12-31-16
Sheriff	Samuel J. Craig	01-01-11 to 12-31-14
Recorder	Jessica Allen	01-01-13 to 12-31-16
President of the Board of County Commissioners	William Spreen David Flinn	01-01-13 to 12-31-13 01-01-14 to 12-31-14
President of the County Council	Eugene K. McCracken Jason Mullis	01-01-13 to 12-31-13 01-01-14 to 12-31-14



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Lawrence County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 of the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2013.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2013, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated September 23, 2014, 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* in considering the County's internal control over financial reporting and compliance.

Accompanying Information

Supplementary Information

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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, and Schedule of Leases and Debt, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

September 23, 2014



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

We have audited, 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, the financial statement of Lawrence County (County), which comprises the financial position and results of operations for the year ended December 31, 2013, and the related notes to the financial statement, and have issued our report thereon dated September 23, 2014, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not 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 2013-001 to be material weaknesses.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL
STATEMENT PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*
(Continued)

Compliance and Other Matters

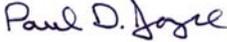
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 2013-001.

Lawrence County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

September 23, 2014

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
GENERAL	\$ 3,518,852	\$ 41,781,289	\$ 42,004,758	\$ 3,295,383
ACCIDENT REPORT	7,340	3,627	4,118	6,849
AVIATION	4,298	215,500	87,398	132,400
BID DEPOSITS AND BOND HOLDING	140	-	-	140
CAGIT - Special Legislation	-	2,459,662	2,007,773	451,889
CAGIT COUNTY CERTIFIED SHARES	-	5,451,999	5,451,999	-
CHILD ADVOCACY	200	-	-	200
CITY AND TOWN COURT COSTS	13,214	12,220	13,249	12,185
CLERKS RECORDS PERPETUATION	7,339	27,504	27,582	7,261
Community Corrections	29,776	214,431	227,316	16,891
COMMUNITY TRANSITION PROGRAM	4,930	31,345	20,750	15,525
SALES DISCLOSURE - COUNTY SHAR	7,491	5,083	5,407	7,167
Covered Bridge	27,448	1,850	-	29,298
CUMULATIVE BRIDGE	1,469,223	1,043,473	1,050,678	1,462,018
CUMULATIVE CAPITAL DEVELOPMENT	862,299	188,099	33,846	1,016,552
DRUG FREE COMMUNITY	47,645	39,948	47,564	40,029
ECONOMIC DEVELOPMENT FEE	500	103,490	103,515	475
EMERGENCY PLANNING/RIGHT TO K	17,981	3,431	3,625	17,787
FIREARMS TRAINING	51,552	26,742	15,300	62,994
HEALTH	58,101	225,992	272,301	11,792
LOCAL HEALTH MAINTENANCE	66,250	33,139	23,777	75,612
LOCAL ROAD AND STREET	171,603	381,317	295,291	257,629
LOIT PUBLIC SAFETY - COUNTY SH	334,130	910,646	952,662	292,114
MISDEMEANANT	75,753	52,550	50,138	78,165
MOTOR VEHICLE HIGHWAY	1,581,491	3,208,442	2,884,649	1,905,284
PLAT BOOK	4,795	10,705	13,574	1,926
RAINY DAY	2,216,220	-	-	2,216,220
REASSESSMENT 2009	54,624	2,994	33,371	24,247
REASSESSMENT 2015	670,951	340,555	118,048	893,458
RECORDERS RECORDS PERPETUATION	29,029	58,869	62,826	25,072
RIVERBOAT	165,431	-	-	165,431
SEX AND VIOLENT OFFENDER ADMIN	6,457	2,214	1,514	7,157
SHERIFF'S PENSION TRUST	3,388	19,074	19,643	2,819
SUPPLEMENTAL PUBLIC DEFENDER	25,519	17,451	25,337	17,633
SURPLUS TAX	84,582	89,401	69,649	104,334
SURVEYOR CORNER PERPETUATION	52,031	8,986	9,689	51,328
TAX SALE REIMBURSEMENT	589,942	235,314	593,484	231,772
TAX SALE REDEMPTION	-	127,764	122,783	4,981
Local Health Department Trust Account	76,490	-	24,800	51,690
GUARDIAN AD LITEM	2,130	9,652	7,095	4,687
AUDITORS INELIGIBLE DEDUCTIONS	14,257	165,936	105,804	74,389
COUNTY ELECTED OFFICIAL TRAINING	5,151	3,665	1,863	6,953
COUNTY OFFENDER TRANSPORTATION	125	3	-	128
STATEWIDE 911	347,061	565,936	432,359	480,638
ADULT PROBATION	1,119	70,646	71,672	93
JUVENILE PROBATION	6,660	11,667	18,316	11
ALTERNATIVE DISPUTE RESOLUTION	5,730	6,160	9,950	1,940
COUNTY USERS FEE	514,357	503,780	574,043	444,094
Lawrence County Redevelopment	115,477	69,807	44,218	141,066
Sheriff Sale Administration	49,695	49,210	26,600	72,305
DARE SHERIFF DONATIONS	7,455	4,221	3,478	8,198
LAW CO REDEVELOP MILL CREEK	21	-	-	21
JAIL LEASE RENTAL	14,434	-	-	14,434
SELF INSURANCE	1,444,348	1,820,917	1,446,490	1,818,775
Payroll Clearing	167,785	5,380,750	5,328,746	219,789
SETTLEMENT	53,695	39,287,785	39,341,480	-
LOIT PUBLIC SAFETY	-	1,817,333	1,817,333	-
WHEEL TAX/SURTAX COMBINED	40	1,177,824	1,177,864	-
SURPLUS/EXCESS 2007 PLUS	7,459	-	7,459	-
CVET AGENCY	-	282,050	282,050	-

The notes to the financial statement is 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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
WEED LIEN COLLECTIONS	-	889	1,073	(184)
FINANCIAL INSTITUTIONS TAX	-	259,624	259,624	-
HOMESTEAD CREDIT REBATE	81	-	-	81
HEA 1001-2008 STATE HOMESTEAD	1,110	368	-	1,478
LOIT PTRC	636,187	3,671,847	4,236,745	71,289
CAGIT PTRC	-	1,817,333	1,817,333	-
STATE FINES AND FORFEITURES	100	1	101	-
SPECIAL DEATH BENEFIT	-	2,770	2,600	170
STATE DISCLOSURE-STATE SHARE	275	5,023	4,933	365
CORONER'S TRAINING & CONT EDUCATION	397	4,666	4,709	354
INTERSTATE COMPACT-STATE SHARE	-	3	-	3
MORTGAGE RECORDING FEES- STATE SHARE	375	4,206	4,259	322
DLGF HOMESTEAD PROP. DATABASE	-	124	-	124
CHILD RESTRAINT VIOLATIONS FINES	-	1,000	925	75
INHERITANCE TAX	166,319	1,235,184	1,368,712	32,791
EDUCATION PLATE FEE AGENCY	573	788	788	573
RIVERBOAT REVENUE SHARING	2,002	273,294	273,294	2,002
INNKEEPERS TAX COLLECTIONS	-	254,415	254,415	-
PCA CHILD SUPPORT	5,380	1,574	945	6,009
93.563 ARRA CLERK IV-D INCENTIVE	1,567	-	-	1,567
93.563 COUNTY IVD INCENTIVE	92,389	18,908	5,271	106,026
93.563 PROS IV-D INCENTIVE POS	142,569	40,253	10,285	172,537
93.563 CLERK IV-D INCENTIVE POST "99	125,710	18,908	20,183	124,435
COURT SECURITY FUND	-	200,000	96,112	103,888
AIRPORT LOCAL MATCH FUND	-	150,000	29,664	120,336
ECONOMIC DEVELOPMENT FUND	-	2,300,000	-	2,300,000
COURTHOUSE MAINTENANCE FUND	-	1,000,000	83,339	916,661
INFRACTION JUDGMENTS	-	34,659	32,840	1,819
SEX & VIOLENT OFFENDER(STATE)	-	246	229	17
EXCESS CAGIT	3	-	-	3
2010 TAX SALE SURPLUS	26,184	-	-	26,184
2010 TAX SALE REDEMPTION	882	-	-	882
SURPLUS DOG	1,987	-	-	1,987
SHSP GRANT	(6,583)	-	-	(6,583)
97.073 EXERCISE & TRAINING GRANT	(1,159)	-	-	(1,159)
16.738 JAG SHERIFF GRANT	(123)	-	-	(123)
2013/14 DATA SHARE GRANT	-	2,000	-	2,000
PROBATION GIFT TRUST	228	-	-	228
EXTENSION OFFICE DONATIONS	424	-	-	424
SHERIFF DONATIONS	1,500	-	-	1,500
COURTHOUSE PLAZA LEASE\RENTAL	38,876	257,599	263,490	32,985
EXTENSION BLDG LEASE\RENTAL	147,640	114,974	187,728	74,886
WELFARE TRUST	42,656	-	-	42,656
06-JB-204 JDAP10	(1,879)	1,879	-	-
AVIATION FUEL FUND	37,346	55,841	56,087	37,100
PROSECUTOR CEF	14,729	-	3,948	10,781
DRUG SEIZURE	7,391	23,841	4,565	26,667
ISP MARIJUANA EXTRICATION #1	77	-	-	77
ISP MARIJUANA EXTRICATION #2	8,781	1,300	-	10,081
IMMUNIZATION	38,675	10,618	19,366	29,927
PANDEMIC FLU	2,154	-	109	2,045
SAFE HAVEN NLCS GRANT	128	-	-	128
PCA CHILD SUPPORT ENFORCEMENT	-	575	-	575
2008 TAX SALE SURPLUS	2,840	-	-	2,840
DUNN COUNTY RENTAL	296,881	-	37,262	259,619
DH POST CLOSING	3,916,122	519,840	3,890,158	545,804
OLD PROJECT INCOME	900	-	-	900
INVESTIGATOR'S CASH FUND	572	-	-	572
TAX SALE REIMBURSEMENT	28,905	-	7,687	21,218

The notes to the financial statement is 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, 2013
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
EMERGENCY MANAGEMENT	16,832	48,436	54,659	10,609
2012 COMMISSIONER SALE	27,002	7,687	29,301	5,388
SHERIFF FEDERAL SURPLUS EQUIP	-	22,550	2,500	20,050
RUNWAY PAVING GRANT	6,588	275,273	281,861	-
HAVA TITLE III GRANT	4,839	-	-	4,839
06JF017 JUVENILE DETENTION ALT	5,702	-	-	5,702
COURT REFORM GRANT	9,363	5,000	10,598	3,765
10VAPR187 VICTIM ASSISTANCE GR	(10,497)	41,594	40,667	(9,570)
C44P-2-251A 2011 SHSP (EQUIP)	(7,798)	15,224	7,426	-
C44P-2-244A 2011 SHSP(A MOORE)	-	11,538	23,077	(11,539)
SUPREME COURT GRANT-PROB SOLV	3,500	5,000	5,975	2,525
CF-12-120CDBG-COM DEV BLOCK GR	-	840,000	801,986	38,014
2012 DATA SHARE GRANT	2,000	-	2,000	-
LAW CO HD NACCHO AWARD (MRC)	-	4,000	3,995	5
LEP SUBGRANT FEMA - PLANNING	16	-	-	16
BIO-TERRORISM PREPAREDNESS	1,240	-	2	1,238
BIO-TERRORISM DISTRICT GRANT	66	-	-	66
BIO-TERRORISM DISTRICT PART 2	750	-	228	522
08A-DJ-057 OVWI DRUG COURT	(7,704)	69,897	74,132	(11,939)
BPRS 146-2 PUBLIC HEALTH COORD	5,275	-	487	4,788
HOMELAND SECURITY 2006 GRANT	71	-	-	71
09RT003 PATHWAYS TO RECOVERY	(16,102)	37,704	69,036	(47,434)
06ST063 DV/SEXUAL ASSAULT PREV	3	-	-	3
FAMILY COURT GRANT	1,321	13,000	14,233	88
K8-2011-03-03-19 OPERATION PUL	(293)	15,073	18,799	(4,019)
TAP-TEG BOOT CAMP (LCC)	(29)	5,000	4,971	-
TAP-TEG DCLCC-10 (LLC)	3,110	-	3,110	-
022T IN SUPREME COURT GRANT	-	2,485	943	1,542
C449-0-075A ACAMS	65	-	-	65
C44P-9-818A DISTRICT 8 COORDIN	695	-	351	344
09-JF-012 JUV DETENTION ALTERN	71	-	-	71
PUBLIC HEALTH PREPAREDNESS GRA	(10,876)	41,029	37,214	(7,061)
TAP-TEG ERT TRAINING (LLC)	589	-	97	492
HD-009-011 INDIANA HOUSING GRA	1	-	-	1
97.042 EMA COMPETITIVE GRANT	2,120	-	-	2,120
97. SHSP GRANT (2010)	(23,428)	50,351	26,923	-
97. SHSP GRANT	11	-	-	11
NATIONAL FOREST	(1,200)	1,200	-	-
TOBACCO SETTLEMENT GRANT	35,205	-	1,762	33,443
C44P-2-037A FIRE TRAINING	(20,269)	12,122	-	(8,147)
IN LOCAL HEALTH DEPT TRST ACCT	(4,803)	24,800	8,351	11,646
MRC GR. MEDICAL RESERVE CORPS	-	11,005	14,531	(3,526)
2011EMERG MGMT PERFORMANCE GR	-	4,274	4,274	-
C44P-3-126B DIST FIRE TRAINING	-	56,952	80,883	(23,931)
IN LOCAL HEALTH DEPT TRUST ACCOUNT	-	12,400	11,525	875
DUI TASK FORCE GRANT	-	7,236	-	7,236
PD SURVEY GRANT(ED BYRNE JAG)	-	4,767	7,403	(2,636)
PROBLEM SOLV COURT SUPERIOR I	-	-	7,197	(7,197)
AFTER SETTLEMENT COLLECTIONS	1,164,190.00	1,255,772.00	1,164,190.00	1,255,772.00
SHERIFF'S INMATE TRUST	11,902	263,031	267,751	7,182
SHERIFF'S COMMISSARY FUND	59,763	124,863	108,404	76,222
SHERIFF'S EVIDENCE	14,685	24	29	14,680
PROSECUTOR CHECK DECEPTION PROGRAM	1,681	30,625	29,426	2,880
CLERK' TRUST-CSI	487,126	2,982,913	2,869,177	600,862
CLERK'S TRUST-MHI	76,364	865	77	77,152
CLERK'S ISETS	6,402	1,048,817	1,049,367	5,852
Totals	\$ 22,720,734	\$ 128,199,505	\$ 127,492,931	\$ 23,427,308

The notes to the financial statement is 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 presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes 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.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are 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.

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 include 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 held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services include 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 include 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 include, but are 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 include 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 include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

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 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize 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 statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (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 Indiana Public Retirement System (INPRS) 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 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS 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:

Indiana Public Retirement System
1 North Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Restatement of County Offices

Certain funds that were included on the prior-year financial statement have been omitted from the current-year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statements.

Note 8. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of grants functioning on a reimbursement basis. A posting error also resulted in the Weed Lien Collections fund having a deficit cash balance.

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 9. Holding Corporation

The County has entered into a capital lease with Courthouse Annex Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2013 totaled \$263,490.

Note 10. Combined Funds

Funds related to County User Fees were reported individually in the prior financial statement but were combined into one fund for the current financial statement.

SUPPLEMENTARY INFORMATION - UNAUDITED

For additional financial information, the County's Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was approved by management of the County. It is presented as intended by the County.

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013

	GENERAL	ACCIDENT REPORT	AVIATION	BID DEPOSITS AND BOND HOLDING	CAGIT - Special Legislation	CAGIT COUNTY CERTIFIED SHARES	CHILD ADVOCACY	CITY AND TOWN COURT COSTS
Cash and investments - beginning	\$ 3,518,852	\$ 7,340	\$ 4,298	\$ 140	\$ -	\$ -	\$ 200	\$ 13,214
Receipts:								
Taxes	5,351,232	-	150,670	-	2,399,412	5,451,999	-	-
Intergovernmental	927,217	-	16,696	-	-	-	-	-
Charges for services	1,253,104	3,627	44,130	-	-	-	-	-
Fines and forfeits	164,310	-	-	-	-	-	-	12,220
Other receipts	34,085,426	-	4,004	-	60,250	-	-	-
Total receipts	41,781,289	3,627	215,500	-	2,459,662	5,451,999	-	12,220
Disbursements:								
Personal services	7,460,258	-	27,498	-	851,738	-	-	-
Supplies	189,469	-	1,935	-	48,427	-	-	-
Other services and charges	1,024,223	4,118	49,672	-	897,226	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	41,224	-	8,293	-	1,715	-	-	-
Other disbursements	33,289,584	-	-	-	208,667	5,451,999	-	13,249
Total disbursements	42,004,758	4,118	87,398	-	2,007,773	5,451,999	-	13,249
Excess (deficiency) of receipts over disbursements	(223,469)	(491)	128,102	-	451,889	-	-	(1,029)
Cash and investments - ending	\$ 3,295,383	\$ 6,849	\$ 132,400	\$ 140	\$ 451,889	\$ -	\$ 200	\$ 12,185

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	CLERKS RECORDS PERPETUATION	Community Corrections	COMMUNITY TRANSITION PROGRAM	SALES DISCLOSURE - COUNTY SHAR	Covered Bridge	CUMULATIVE BRIDGE	CUMULATIVE CAPITAL DEVELOPMENT	DRUG FREE COMMUNITY
Cash and investments - beginning	\$ 7,339	\$ 29,776	\$ 4,930	\$ 7,491	\$ 27,448	\$ 1,469,223	\$ 862,299	\$ 47,645
Receipts:								
Taxes	-	-	-	-	-	871,268	169,013	-
Intergovernmental	-	214,431	31,345	-	-	96,549	18,729	-
Charges for services	23,098	-	-	5,083	-	-	-	-
Fines and forfeits	4,406	-	-	-	-	-	-	39,948
Other receipts	-	-	-	-	1,850	75,656	357	-
Total receipts	<u>27,504</u>	<u>214,431</u>	<u>31,345</u>	<u>5,083</u>	<u>1,850</u>	<u>1,043,473</u>	<u>188,099</u>	<u>39,948</u>
Disbursements:								
Personal services	-	198,308	-	-	-	280,734	-	-
Supplies	-	8,985	-	-	-	191,230	-	-
Other services and charges	27,582	20,023	1,735	5,407	-	119,335	33,846	47,564
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	459,379	-	-
Other disbursements	-	-	19,015	-	-	-	-	-
Total disbursements	<u>27,582</u>	<u>227,316</u>	<u>20,750</u>	<u>5,407</u>	<u>-</u>	<u>1,050,678</u>	<u>33,846</u>	<u>47,564</u>
Excess (deficiency) of receipts over disbursements	<u>(78)</u>	<u>(12,885)</u>	<u>10,595</u>	<u>(324)</u>	<u>1,850</u>	<u>(7,205)</u>	<u>154,253</u>	<u>(7,616)</u>
Cash and investments - ending	\$ <u>7,261</u>	\$ <u>16,891</u>	\$ <u>15,525</u>	\$ <u>7,167</u>	\$ <u>29,298</u>	\$ <u>1,462,018</u>	\$ <u>1,016,552</u>	\$ <u>40,029</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	ECONOMIC DEVELOPMENT FEE	EMERGENCY PLANNING/RIGHT TO K	FIREARMS TRAINING	HEALTH	LOCAL HEALTH MAINTENANCE	LOCAL ROAD AND STREET	LOIT PUBLIC SAFETY - COUNTY SH	MISDEMEANANT
Cash and investments - beginning	\$ 500	\$ 17,981	\$ 51,552	\$ 58,101	\$ 66,250	\$ 171,603	\$ 334,130	\$ 75,753
Receipts:								
Taxes	-	-	-	117,916	-	-	910,646	-
Intergovernmental	-	3,431	-	13,067	33,139	381,317	-	-
Charges for services	-	-	26,742	69,676	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	103,490	-	-	25,333	-	-	-	52,550
Total receipts	103,490	3,431	26,742	225,992	33,139	381,317	910,646	52,550
Disbursements:								
Personal services	-	-	-	262,077	75	-	324,514	-
Supplies	-	-	-	1,047	-	127,274	125,601	3,624
Other services and charges	-	3,095	-	8,505	23,702	-	351,910	9,712
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	530	-	-	-	168,017	128,137	36,802
Other disbursements	103,515	-	15,300	672	-	-	22,500	-
Total disbursements	103,515	3,625	15,300	272,301	23,777	295,291	952,662	50,138
Excess (deficiency) of receipts over disbursements	(25)	(194)	11,442	(46,309)	9,362	86,026	(42,016)	2,412
Cash and investments - ending	\$ 475	\$ 17,787	\$ 62,994	\$ 11,792	\$ 75,612	\$ 257,629	\$ 292,114	\$ 78,165

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	MOTOR VEHICLE HIGHWAY	PLAT BOOK	RAINY DAY	REASSESSMENT 2009	REASSESSMENT 2015	RECORDERS RECORDS PERPETUATION	RIVERBOAT	SEX AND VIOLENT OFFENDER ADMIN
Cash and investments - beginning	\$ 1,581,491	\$ 4,795	\$ 2,216,220	\$ 54,624	\$ 670,951	\$ 29,029	\$ 165,431	\$ 6,457
Receipts:								
Taxes	926,752	-	-	-	306,581	-	-	-
Intergovernmental	2,184,994	-	-	-	33,974	-	-	-
Charges for services	-	10,705	-	-	-	58,869	-	2,214
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	96,696	-	-	2,994	-	-	-	-
Total receipts	<u>3,208,442</u>	<u>10,705</u>	<u>-</u>	<u>2,994</u>	<u>340,555</u>	<u>58,869</u>	<u>-</u>	<u>2,214</u>
Disbursements:								
Personal services	1,222,647	-	-	2,994	40,254	25,449	-	-
Supplies	289,274	-	-	-	2,953	-	-	-
Other services and charges	1,284,007	13,574	-	27,477	73,517	37,377	-	1,514
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	88,721	-	-	2,900	1,324	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>2,884,649</u>	<u>13,574</u>	<u>-</u>	<u>33,371</u>	<u>118,048</u>	<u>62,826</u>	<u>-</u>	<u>1,514</u>
Excess (deficiency) of receipts over disbursements	<u>323,793</u>	<u>(2,869)</u>	<u>-</u>	<u>(30,377)</u>	<u>222,507</u>	<u>(3,957)</u>	<u>-</u>	<u>700</u>
Cash and investments - ending	\$ <u>1,905,284</u>	\$ <u>1,926</u>	\$ <u>2,216,220</u>	\$ <u>24,247</u>	\$ <u>893,458</u>	\$ <u>25,072</u>	\$ <u>165,431</u>	\$ <u>7,157</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SHERIFF'S PENSION TRUST	SUPPLEMENTAL PUBLIC DEFENDER	SURPLUS TAX	SURVEYOR CORNER PERPETUATION	TAX SALE REIMBURSEMENT	TAX SALE REDEMPTION	Local Health Department Trust Account	GUARDIAN AD LITEM
Cash and investments - beginning	\$ 3,388	\$ 25,519	\$ 84,582	\$ 52,031	\$ 589,942	\$ -	\$ 76,490	\$ 2,130
Receipts:								
Taxes	-	-	-	-	235,314	127,764	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	19,074	-	-	8,986	-	-	-	9,652
Fines and forfeits	-	17,451	-	-	-	-	-	-
Other receipts	-	-	89,401	-	-	-	-	-
Total receipts	19,074	17,451	89,401	8,986	235,314	127,764	-	9,652
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	189	-	-	-	-
Other services and charges	-	23,027	69,649	9,500	593,484	122,783	-	7,095
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	19,643	2,310	-	-	-	-	24,800	-
Total disbursements	19,643	25,337	69,649	9,689	593,484	122,783	24,800	7,095
Excess (deficiency) of receipts over disbursements	(569)	(7,886)	19,752	(703)	(358,170)	4,981	(24,800)	2,557
Cash and investments - ending	\$ 2,819	\$ 17,633	\$ 104,334	\$ 51,328	\$ 231,772	\$ 4,981	\$ 51,690	\$ 4,687

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	AUDITORS INELIGIBLE DEDUCTIONS	COUNTY ELECTED OFFICIAL TRAINING	COUNTY OFFENDER TRANSPORTATION	STATEWIDE 911	ADULT PROBATION	JUVENILE PROBATION	ALTERNATIVE DISPUTE RESOLUTION	COUNTY USERS FEE
Cash and investments - beginning	\$ 14,257	\$ 5,151	\$ 125	\$ 347,061	\$ 1,119	\$ 6,660	\$ 5,730	\$ 514,357
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	565,936	-	-	-	3,665
Fines and forfeits	-	-	-	-	70,646	11,412	6,160	489,754
Other receipts	165,936	3,665	3	-	-	255	-	10,361
Total receipts	165,936	3,665	3	565,936	70,646	11,667	6,160	503,780
Disbursements:								
Personal services	-	-	-	49,888	57,713	18,009	9,950	295,226
Supplies	-	-	-	-	-	-	-	11,583
Other services and charges	177	1,863	-	297,857	-	307	-	140,751
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	39,691	-	-	84,614	-	-	-	52,355
Other disbursements	65,936	-	-	-	13,959	-	-	74,128
Total disbursements	105,804	1,863	-	432,359	71,672	18,316	9,950	574,043
Excess (deficiency) of receipts over disbursements	60,132	1,802	3	133,577	(1,026)	(6,649)	(3,790)	(70,263)
Cash and investments - ending	\$ 74,389	\$ 6,953	\$ 128	\$ 480,638	\$ 93	\$ 11	\$ 1,940	\$ 444,094

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	Lawrence County Redevelopment	Sheriff Sale Administration	DARE SHERIFF DONATIONS	LAW CO REDEVELOP MILL CREEK	JAIL LEASE RENTAL	SELF INSURANCE	Payroll Clearing	SETTLEMENT
Cash and investments - beginning	\$ 115,477	\$ 49,695	\$ 7,455	\$ 21	\$ 14,434	\$ 1,444,348	\$ 167,785	\$ 53,695
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	69,807	49,210	4,221	-	-	1,820,917	5,380,750	39,287,785
Total receipts	69,807	49,210	4,221	-	-	1,820,917	5,380,750	39,287,785
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	26,600	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	44,218	-	3,478	-	-	1,446,490	5,328,746	39,341,480
Total disbursements	44,218	26,600	3,478	-	-	1,446,490	5,328,746	39,341,480
Excess (deficiency) of receipts over disbursements	25,589	22,610	743	-	-	374,427	52,004	(53,695)
Cash and investments - ending	\$ 141,066	\$ 72,305	\$ 8,198	\$ 21	\$ 14,434	\$ 1,818,775	\$ 219,789	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	LOIT PUBLIC SAFETY	WHEEL TAX/SURTAX COMBINED	SURPLUS/EXCESS 2007 PLUS	CVET AGENCY	WEED LIEN COLLECTIONS	FINANCIAL INSTITUTIONS TAX	HOMESTEAD CREDIT REBATE	HEA 1001-2008 STATE HOMESTEAD
Cash and investments - beginning	\$ -	\$ 40	\$ 7,459	\$ -	\$ -	\$ -	\$ 81	\$ 1,110
Receipts:								
Taxes	1,817,333	-	-	-	-	-	-	-
Intergovernmental	-	1,177,824	-	282,050	-	259,624	-	-
Charges for services	-	-	-	-	-	-	-	368
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	889	-	-	-
Total receipts	<u>1,817,333</u>	<u>1,177,824</u>	<u>-</u>	<u>282,050</u>	<u>889</u>	<u>259,624</u>	<u>-</u>	<u>368</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	1,817,333	1,177,864	7,459	282,050	1,073	259,624	-	-
Total disbursements	<u>1,817,333</u>	<u>1,177,864</u>	<u>7,459</u>	<u>282,050</u>	<u>1,073</u>	<u>259,624</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	(40)	(7,459)	-	(184)	-	-	368
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (184)	\$ -	\$ 81	\$ 1,478

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	LOIT PTRC	CAGIT PTRC	STATE FINES AND FORFEITURES	SPECIAL DEATH BENEFIT	STATE DISCLOSURE-STATE SHARE	CORONER'S TRAINING & CON'T EDUCATION	INTERSTATE COMPACT-STATE SHARE	MORTGAGE RECORDING FEES- STATE SHARE
Cash and investments - beginning	\$ 636,187	\$ -	\$ 100	\$ -	\$ 275	\$ 397	\$ -	\$ 375
Receipts:								
Taxes	-	1,817,333	-	-	-	-	-	-
Intergovernmental	3,671,847	-	-	-	-	-	-	-
Charges for services	-	-	-	-	5,023	4,666	-	4,206
Fines and forfeits	-	-	1	2,770	-	-	-	-
Other receipts	-	-	-	-	-	-	3	-
Total receipts	<u>3,671,847</u>	<u>1,817,333</u>	<u>1</u>	<u>2,770</u>	<u>5,023</u>	<u>4,666</u>	<u>3</u>	<u>4,206</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	4,236,745	1,817,333	101	2,600	4,933	4,709	-	4,259
Total disbursements	<u>4,236,745</u>	<u>1,817,333</u>	<u>101</u>	<u>2,600</u>	<u>4,933</u>	<u>4,709</u>	<u>-</u>	<u>4,259</u>
Excess (deficiency) of receipts over disbursements	<u>(564,898)</u>	<u>-</u>	<u>(100)</u>	<u>170</u>	<u>90</u>	<u>(43)</u>	<u>3</u>	<u>(53)</u>
Cash and investments - ending	\$ <u>71,289</u>	\$ -	\$ -	\$ 170	\$ 365	\$ 354	\$ 3	\$ 322

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	DLGF HOMESTEAD PROP. DATABASE	CHILD RESTRAINT VIOLATIONS FINES	INHERITANCE TAX	EDUCATION PLATE FEE AGENCY	RIVERBOAT REVENUE SHARING	INNKEEPERS TAX COLLECTIONS	PCA CHILD SUPPORT	93.563 ARRA CLERK IV-D INCENTIVE
Cash and investments - beginning	\$ -	\$ -	\$ 166,319	\$ 573	\$ 2,002	\$ -	\$ 5,380	\$ 1,567
Receipts:								
Taxes	124	-	-	-	-	254,415	-	-
Intergovernmental	-	-	1,235,184	788	-	-	-	-
Charges for services	-	-	-	-	-	-	1,574	-
Fines and forfeits	-	1,000	-	-	-	-	-	-
Other receipts	-	-	-	-	273,294	-	-	-
Total receipts	124	1,000	1,235,184	788	273,294	254,415	1,574	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	945	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	925	1,368,712	788	273,294	254,415	-	-
Total disbursements	-	925	1,368,712	788	273,294	254,415	945	-
Excess (deficiency) of receipts over disbursements	124	75	(133,528)	-	-	-	629	-
Cash and investments - ending	\$ 124	\$ 75	\$ 32,791	\$ 573	\$ 2,002	\$ -	\$ 6,009	\$ 1,567

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	93.563 COUNTY IVD INCENTIVE	93.563 PROS IV-D INCENTIVE POS	93.563 CLERK IV-D INCENTIVE POST '99	COURT SECURITY FUND	AIRPORT LOCAL MATCH FUND	ECONOMIC DEVELOPMENT FUND	COURTHOUSE MAINTENANCE FUND	INFRACTION JUDGMENTS
Cash and investments - beginning	\$ 92,389	\$ 142,569	\$ 125,710	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	18,908	40,253	18,908	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	34,659
Other receipts	-	-	-	200,000	150,000	2,300,000	1,000,000	-
Total receipts	<u>18,908</u>	<u>40,253</u>	<u>18,908</u>	<u>200,000</u>	<u>150,000</u>	<u>2,300,000</u>	<u>1,000,000</u>	<u>34,659</u>
Disbursements:								
Personal services	-	-	9,430	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	96,112	29,664	-	83,339	32,840
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	5,271	10,285	10,753	-	-	-	-	-
Total disbursements	<u>5,271</u>	<u>10,285</u>	<u>20,183</u>	<u>96,112</u>	<u>29,664</u>	<u>-</u>	<u>83,339</u>	<u>32,840</u>
Excess (deficiency) of receipts over disbursements	<u>13,637</u>	<u>29,968</u>	<u>(1,275)</u>	<u>103,888</u>	<u>120,336</u>	<u>2,300,000</u>	<u>916,661</u>	<u>1,819</u>
Cash and investments - ending	<u>\$ 106,026</u>	<u>\$ 172,537</u>	<u>\$ 124,435</u>	<u>\$ 103,888</u>	<u>\$ 120,336</u>	<u>\$ 2,300,000</u>	<u>\$ 916,661</u>	<u>\$ 1,819</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SEX & VIOLENT OFFENDER(STATE)	EXCESS CAGIT	2010 TAX SALE SURPLUS	2010 TAX SALE REDEMPTION	SURPLUS DOG	SHSP GRANT	97.073 EXERCISE & TRAINING GRANT	16.738 JAG SHERIFF GRANT
Cash and investments - beginning	\$ -	\$ 3	\$ 26,184	\$ 882	\$ 1,987	\$ (6,583)	\$ (1,159)	\$ (123)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	246	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	<u>246</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	229	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	<u>229</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>17</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 17</u>	<u>\$ 3</u>	<u>\$ 26,184</u>	<u>\$ 882</u>	<u>\$ 1,987</u>	<u>\$ (6,583)</u>	<u>\$ (1,159)</u>	<u>\$ (123)</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	2013/14 DATA SHARE GRANT	PROBATION GIFT TRUST	EXTENSION OFFICE DONATIONS	SHERIFF DONATIONS	COURTHOUSE PLAZA LEASE/RENTAL	EXTENSION BLDG LEASE/RENTAL	WELFARE TRUST	06-JB-204 JDAP10
Cash and investments - beginning	\$ -	\$ 228	\$ 424	\$ 1,500	\$ 38,876	\$ 147,640	\$ 42,656	\$ (1,879)
Receipts:								
Taxes	-	-	-	-	231,901	103,504	-	-
Intergovernmental	2,000	-	-	-	25,698	11,470	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	1,879
Total receipts	2,000	-	-	-	257,599	114,974	-	1,879
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	263,490	187,728	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	263,490	187,728	-	-
Excess (deficiency) of receipts over disbursements	2,000	-	-	-	(5,891)	(72,754)	-	1,879
Cash and investments - ending	\$ 2,000	\$ 228	\$ 424	\$ 1,500	\$ 32,985	\$ 74,886	\$ 42,656	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	AVIATION FUEL FUND	PROSECUTOR CEF	DRUG SEIZURE	ISP MARIJUANA EXTRICATION #1	ISP MARIJUANA EXTRICATION #2	IMMUNIZATION	PANDEMIC FLU	SAFE HAVEN NLCS GRANT
Cash and investments - beginning	\$ 37,346	\$ 14,729	\$ 7,391	\$ 77	\$ 8,781	\$ 38,675	\$ 2,154	\$ 128
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Charges for services	55,841	-	23,841	-	1,300	10,618	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	55,841	-	23,841	-	1,300	10,618	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	109	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	56,087	3,948	4,565	-	-	19,366	-	-
Total disbursements	56,087	3,948	4,565	-	-	19,366	109	-
Excess (deficiency) of receipts over disbursements	(246)	(3,948)	19,276	-	1,300	(8,748)	(109)	-
Cash and investments - ending	\$ 37,100	\$ 10,781	\$ 26,667	\$ 77	\$ 10,081	\$ 29,927	\$ 2,045	\$ 128

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	PCA CHILD SUPPORT ENFORCEMENT	2008 TAX SALE SURPLUS	DUNN COUNTY RENTAL	DH POST CLOSING	OLD PROJECT INCOME	INVESTIGATOR'S CASH FUND	TAX SALE REIMBURSEMENT	EMERGENCY MANAGEMENT
Cash and investments - beginning	\$ -	\$ 2,840	\$ 296,881	\$ 3,916,122	\$ 900	\$ 572	\$ 28,905	\$ 16,832
Receipts:								
Taxes	-	-	-	-	-	-	-	26,204
Intergovernmental	575	-	-	-	-	-	-	2,904
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	519,840	-	-	-	19,328
Total receipts	575	-	-	519,840	-	-	-	48,436
Disbursements:								
Personal services	-	-	-	-	-	-	-	44,912
Supplies	-	-	-	-	-	-	-	481
Other services and charges	-	-	37,262	-	-	-	-	8,203
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	1,063
Other disbursements	-	-	-	3,890,158	-	-	7,687	-
Total disbursements	-	-	37,262	3,890,158	-	-	7,687	54,659
Excess (deficiency) of receipts over disbursements	575	-	(37,262)	(3,370,318)	-	-	(7,687)	(6,223)
Cash and investments - ending	\$ 575	\$ 2,840	\$ 259,619	\$ 545,804	\$ 900	\$ 572	\$ 21,218	\$ 10,609

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	2012 COMMISSIONER SALE	SHERIFF FEDERAL SURPLUS EQUIP	RUNWAY PAVING GRANT	HAVA TITLE III GRANT	06JF017 JUVENILE DETENTION ALT	COURT REFORM GRANT	10VAPR187 VICTIM ASSISTANCE GR	C44P-2-251A 2011 SHSP (EQUIP)
Cash and investments - beginning	\$ 27,002	\$ -	\$ 6,588	\$ 4,839	\$ 5,702	\$ 9,363	\$ (10,497)	\$ (7,798)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	275,273	-	-	-	26,218	15,224
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	7,687	22,550	-	-	-	5,000	15,376	-
Total receipts	7,687	22,550	275,273	-	-	5,000	41,594	15,224
Disbursements:								
Personal services	-	-	-	-	-	-	37,615	-
Supplies	-	-	-	-	-	6,264	-	-
Other services and charges	29,301	2,500	281,861	-	-	4,334	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	3,052	7,426
Total disbursements	29,301	2,500	281,861	-	-	10,598	40,667	7,426
Excess (deficiency) of receipts over disbursements	(21,614)	20,050	(6,588)	-	-	(5,598)	927	7,798
Cash and investments - ending	\$ 5,388	\$ 20,050	\$ -	\$ 4,839	\$ 5,702	\$ 3,765	\$ (9,570)	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	C44P-2-244A 2011 SHSP(A MOORE)	SUPREME COURT GRANT-PROB SOLV	CF-12- 120CDBG- COM DEV BLOCK GR	2012 DATA SHARE GRANT	LAW CO HD NACCHO AWARD (MRC)	LEP SUBGRANT FEMA - PLANNING	BIO-TERRORISM PREPAREDNESS	BIO-TERRORISM DISTRICT GRANT
Cash and investments - beginning	\$ -	\$ 3,500	\$ -	\$ 2,000	\$ -	\$ 16	\$ 1,240	\$ 66
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	11,538	5,000	840,000	-	4,000	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	11,538	5,000	840,000	-	4,000	-	-	-
Disbursements:								
Personal services	-	-	-	-	998	-	-	-
Supplies	-	4,324	-	-	-	-	2	-
Other services and charges	23,077	1,651	801,986	2,000	938	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	2,059	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	23,077	5,975	801,986	2,000	3,995	-	2	-
Excess (deficiency) of receipts over disbursements	(11,539)	(975)	38,014	(2,000)	5	-	(2)	-
Cash and investments - ending	\$ (11,539)	\$ 2,525	\$ 38,014	\$ -	\$ 5	\$ 16	\$ 1,238	\$ 66

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	BIO-TERRORISM DISTRICT PART 2	08A-DJ-057 OVWI DRUG COURT	BPRS 146-2 PUBLIC HEALTH COORD	HOMELAND SECURITY 2006 GRANT	09RT003 PATHWAYS TO RECOVERY	06ST063 DV/SEXUAL ASSAULT PREV	FAMILY COURT GRANT	K8-2011-03-03-19 OPERATION PUL
Cash and investments - beginning	\$ 750	\$ (7,704)	\$ 5,275	\$ 71	\$ (16,102)	\$ 3	\$ 1,321	\$ (293)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	44,270	-	-	37,704	-	13,000	15,073
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	25,627	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	-
Total receipts	-	69,897	-	-	37,704	-	13,000	15,073
Disbursements:								
Personal services	-	57,030	-	-	69,036	-	14,233	18,799
Supplies	-	4,351	413	-	-	-	-	-
Other services and charges	228	-	42	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	32	-	-	-	-	-
Other disbursements	-	12,751	-	-	-	-	-	-
Total disbursements	228	74,132	487	-	69,036	-	14,233	18,799
Excess (deficiency) of receipts over disbursements	(228)	(4,235)	(487)	-	(31,332)	-	(1,233)	(3,726)
Cash and investments - ending	\$ 522	\$ (11,939)	\$ 4,788	\$ 71	\$ (47,434)	\$ 3	\$ 88	\$ (4,019)

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	TAP-TEG BOOT CAMP (LCC)	TAP-TEG DCLCC-10 (LLC)	022T IN SUPREME COURT GRANT	C449-0-075A ACAMS	C44P-9-818A DISTRICT 8 COORDIN	09-JF-012 JUV DETENTION ALTERN	PUBLIC HEALTH PREPAREDNESS GRA	TAP-TEG ERT TRAINING (LLC)
Cash and investments - beginning	\$ (29)	\$ 3,110	\$ -	\$ 65	\$ 695	\$ 71	\$ (10,876)	\$ 589
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	40,357	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	5,000	-	-	-	-	-	-	-
Other receipts	-	-	2,485	-	-	-	672	-
Total receipts	5,000	-	2,485	-	-	-	41,029	-
Disbursements:								
Personal services	1,426	-	-	-	-	-	8,659	-
Supplies	-	-	-	-	-	-	2,169	-
Other services and charges	1,915	-	943	-	-	-	6,078	97
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	20,308	-
Other disbursements	1,630	3,110	-	-	351	-	-	-
Total disbursements	4,971	3,110	943	-	351	-	37,214	97
Excess (deficiency) of receipts over disbursements	29	(3,110)	1,542	-	(351)	-	3,815	(97)
Cash and investments - ending	\$ -	\$ -	\$ 1,542	\$ 65	\$ 344	\$ 71	\$ (7,061)	\$ 492

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	HD-009-011 INDIANA HOUSING GRA	97.042 EMA COMPETITIVE GRANT	97. SHSP GRANT (2010)	97. SHSP GRANT	NATIONAL FOREST	TOBACCO SETTLEMENT GRANT	C44P-2-037A FIRE TRAINING	IN LOCAL HEALTH DEPT TRST ACCT
Cash and investments - beginning	\$ 1	\$ 2,120	\$ (23,428)	\$ 11	\$ (1,200)	\$ 35,205	\$ (20,269)	\$ (4,803)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	-	-	50,351	-	1,200	-	12,122	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	24,800
Total receipts	-	-	50,351	-	1,200	-	12,122	24,800
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	697	-	3,219
Other services and charges	-	-	26,923	-	-	104	-	3,037
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	961	-	2,095
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	-	-	26,923	-	-	1,762	-	8,351
Excess (deficiency) of receipts over disbursements	-	-	23,428	-	1,200	(1,762)	12,122	16,449
Cash and investments - ending	\$ 1	\$ 2,120	\$ -	\$ 11	\$ -	\$ 33,443	\$ (8,147)	\$ 11,646

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	MRC GR. MEDICAL RESERVE CORPS	2011EMERG MGMT PERFORMANCE GR	C44P-3-126B DIST FIRE TRAINING	IN LOCAL HEALTH DEPT TRUST ACCOUNT	DUI TASK FORCE GRANT	PD SURVEY GRANT(ED BYRNE JAG)	PROBLEM SOLV COURT SUPERIOR I	AFTER SETTLEMENT COLLECTIONS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,164,190
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Intergovernmental	11,005	4,274	56,952	12,400	7,236	4,767	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-	1,255,772
Total receipts	11,005	4,274	56,952	12,400	7,236	4,767	-	1,255,772
Disbursements:								
Personal services	-	-	77,184	414	-	-	7,197	-
Supplies	3,386	-	3,699	3,277	-	-	-	-
Other services and charges	3,188	-	-	7,834	-	7,403	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	7,957	4,274	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	1,164,190
Total disbursements	14,531	4,274	80,883	11,525	-	7,403	7,197	1,164,190
Excess (deficiency) of receipts over disbursements	(3,526)	-	(23,931)	875	7,236	(2,636)	(7,197)	91,582
Cash and investments - ending	\$ (3,526)	\$ -	\$ (23,931)	\$ 875	\$ 7,236	\$ (2,636)	\$ (7,197)	\$ 1,255,772

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2013
 (Continued)

	SHERIFF'S INMATE TRUST	SHERIFF'S COMMISSARY FUND	SHERIFF'S EVIDENCE	PROSECUTOR CHECK DECEPTION PROGRAM	CLERK' TRUST-CSI	CLERK'S TRUST-MHI	CLERK'S ISETS	Totals
Cash and investments - beginning	\$ 11,902	\$ 59,763	\$ 14,685	\$ 1,681	\$ 487,126	\$ 76,364	\$ 6,402	\$ 22,720,734
Receipts:								
Taxes	-	-	-	-	-	-	-	21,269,381
Intergovernmental	-	-	-	-	-	-	-	12,190,886
Charges for services	-	-	-	-	-	-	-	2,211,998
Fines and forfeits	-	-	-	-	-	-	-	885,610
Other receipts	263,031	124,863	24	30,625	2,982,913	865	1,048,817	91,641,630
Total receipts	263,031	124,863	24	30,625	2,982,913	865	1,048,817	128,199,505
Disbursements:								
Personal services	-	-	-	-	-	-	-	11,474,265
Supplies	-	-	-	-	-	-	-	1,033,873
Other services and charges	-	-	-	-	-	-	-	6,852,357
Debt service - principal and interest	-	-	-	-	-	-	-	451,218
Capital outlay	-	-	-	-	-	-	-	1,152,451
Other disbursements	267,751	108,404	29	29,426	2,869,177	77	1,049,367	106,528,767
Total disbursements	267,751	108,404	29	29,426	2,869,177	77	1,049,367	127,492,931
Excess (deficiency) of receipts over disbursements	(4,720)	16,459	(5)	1,199	113,736	788	(550)	706,574
Cash and investments - ending	\$ 7,182	\$ 76,222	\$ 14,680	\$ 2,880	\$ 600,862	\$ 77,152	\$ 5,852	\$ 23,427,308

LAWRENCE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 734,252</u>	<u>\$ -</u>

LAWRENCE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2013

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT & T CAPITOL SERVICE	E911 EQUIPMENT	\$ 157,166	1/30/2013	12/30/2017
COURTHOUSE ANNEX BUILDING CORP	COURTHOUSE PLAZA LEASE	<u>263,490</u>	7/15/2002	1/15/2023
Total governmental activities		<u>420,656</u>		
Total of annual lease payments		<u>\$ 420,656</u>		

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	EXTENSION BUILDING LEASE	\$ 275,000	\$ 191,244
Notes and loans payable	AVIATION HANGER	<u>9,863</u>	<u>6,000</u>
Total governmental activities		<u>284,863</u>	<u>197,244</u>
Totals		<u>\$ 284,863</u>	<u>\$ 197,244</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Lawrence County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 noncompliance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
(Continued)

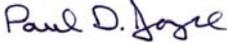
Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. 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.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

September 23, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

The Schedule of Expenditures of Federal Awards and accompanying note presented were approved by management of the County. The schedule and note are presented as intended by the County.

LAWRENCE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Water System Improvement Project	Indiana Office of Community and Rural Affairs	14.228	CF-12-120	\$ 500,000
Total - CDBG - State-Administered CDBG Cluster				500,000
Total - Department of Housing and Urban Development				500,000
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program	Indiana Criminal Justice Institute	16.738		
OVWI Drug Court			11-DJ-022	19,498
Lawrence County Public Defender-Survey Grant			D3-13-7623	5,915
OVWI Drug Court			D3-13-7648	42,134
Total - JAG Program Cluster				67,547
Crime Victim Assistance Victim Assistance	Indiana Criminal Justice Institute	16.575	D3-13-7844	26,218
Residential Substance Abuse Treatment for State Prisoners Pathways To Recovery Pathways To Recovery	Indiana Criminal Justice Institute	16.593	09-RT-004 09-RT-003	7,289 23,085
Total - Residential Substance Abuse Treatment for State Prisoners				30,374
Total - Department of Justice				124,139
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster				
Highway Planning and Construction Bridge #128	Indiana Department of Transportation	20.205	DES #0201239	8,257
HSIP Sign Inventory			DES #1173451	45,000
Bridge Inspection			DES#1005118	51,269
Total - Highway Planning and Construction Cluster				104,526
Highway Safety Cluster				
State and Community Highway Safety Operation Pullover	Indiana Criminal Justice Institute	20.600	D3-13-7239	7,636
Alcohol Impaired Driving Countermeasures Incentive Grants I Operation Pullover	Indiana Criminal Justice Institute	20.601	D3-13-7257	14,673
Total - Highway Safety Cluster				22,309
Airport Improvement Program	Direct Grant	20.106		
Runway Paving			3-18-0005-010	17,987
Runway Paving			3-18-0005-011	8,939
Runway Paving			3-18-0005-012	250,238
Total - Airport Improvement Program				277,164
Total - Department of Transportation				403,999

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, 2013
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
Department of Health and Human Services				
Medical Reserve Corps Small Grant Program Lawrence Co HD NACCHO Award	National Association of County & City Health Officials	93.008	5MRCSG101005-03	4,000
Public Health Emergency Preparedness Public Health Preparedness BPRS	Indiana State Department of Health	93.069	A70-3-0532117 A70-3-0532177	18,280 9,531
Total - Public Health Emergency Preparedness				<u>27,811</u>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Preparedness Public Health Preparedness	Indiana State Department of Health	93.074	A70-3-0532039 A70-3-0531957	3,930 19,622
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				<u>23,552</u>
Child Support Enforcement Prosecutors PCA Title 4-D Incentive Fund Prosecutor Incentive Fund Clerk Incentive Fund Clerk's Perpetuation 2000 4-D Circuit Court (1000-26 Revenue only line) 2000 4-D County Clerk (1000-27 Revenue only line) 2000 4-D Prosecutor (1000-28 Revenue only line) 2000 4-D Superior Court I (1000-29 Revenue only line) Child Support Indirect Cost	Indiana Department of Child Services	93.563	FY13 FY13 FY13 FY13 FY13 FY13 FY13 FY13 FY13	1,574 5,271 10,285 20,184 4,231 54,604 32,690 201,413 6,801 85,457
Total - Child Support Enforcement				<u>422,510</u>
Total - Department of Health and Human Services				<u>477,873</u>
Department of Homeland Security				
Emergency Management Performance Grants EMPG-Salary Reimb EMPG-Salary Reimb	Indiana Department of Homeland Security	97.042	C44P-3-102B C44P-3-278B	4,054 14,866
Total - Emergency Management Performance Grants				<u>18,920</u>
State Homeland Security Program (SHSP) 97. SHSP 2011 SHSP 2011 SHSP District Admin Grant	Indiana Department of Homeland Security	97.073	C44P-1-072A C44P-2-251A C44P-2-244A	50,000 15,224 11,538
Total - State Homeland Security Program (SHSP)				<u>76,762</u>
Total - Department of Homeland Security				<u>95,682</u>
Total federal awards expended				<u>\$ 1,601,693</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

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. 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:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	CDBG - State-Administered CDBG Cluster Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2013-001 - INTERNAL CONTROLS OVER THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

LAWRENCE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

During the audit of the SEFA, we noted the following errors: state grants were included, not all federal grants were listed, not all CFDA numbers were provided, program titles were not always correct, and expenditures for some federal grants were incorrect. The SEFA was understated by \$581,172 for grants not reported on the SEFA and overstated by \$606,145 for grants that should not have been included or reported the incorrect amount. Net audit adjustments of \$24,973 were proposed, accepted by the County, and made to the SEFA presented in this report.

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)

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section .310."

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.

LAWRENCE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



LIMESTONE CAPITAL OF THE WORLD

OFFICE OF
AUDITOR OF LAWRENCE COUNTY

916 15TH STREET, SUITE 28
BEDFORD, INDIANA 47421

September 16, 2014

Summary Schedule of Prior Audit Findings
Finding 2012-2 Internal Controls and Noncompliance over Cash Management
Original SBA Audit Report Number B42614
Fiscal Year 2012
Jody Edwards
Auditor
812-275-3111
Status of Finding: in-progress

The Auditor's office relies on the Aviation Department as grant administrator to provide proper documents to correctly post payments and pay claims. The Auditor's office has informed the Aviation program of deadlines for claims to help in their claims being paid timely. In addition, the Auditor's office will require the Aviation Department to inform of anticipation of receipt of funds, so that we may also inform the Treasurer's office of the deposits. The Auditor's office shall require a schedule of deposits anticipated and payments so that they may be accounted properly. Many times when EFT deposits from the state come in, there are not adequate descriptions on these to identify the proper funds to credit.

Sincerely,

Jody Edwards
Lawrence County Auditor

Jeff Lytton
Aviation Board Member



LIMESTONE CAPITAL OF THE WORLD

OFFICE OF
AUDITOR OF LAWRENCE COUNTY
JODY EDWARDS
916 15TH STREET, SUITE 28
BEDFORD, INDIANA 47421

Corrective Action Plan
Finding 2013-001 Internal Controls Over the Schedule of Expenditures of Federal Awards (SEFA)
Jody Edwards
Auditor
Ph 812-275-3111
Expected Completion Date: We have implemented the procedures immediately.

Corrective Actions:

The Federal Programs were reported in the Annual Report. The bookkeeper has been keeping a spreadsheet with the Federal Grants with CFDA's on it to prevent these funds from not showing in the correct portion of the Annual Report. We are requiring a grant award summary with each grant. We have been sending notices to all offices informing them that we must have correct CFDA numbers and award amounts for each grant. We have made great strides in correcting problems with grant reporting, however, we can only report what is reported to our office. We are still having problems with receiving information on the EFT's specifying what grant the funds are for, and also receiving information from the county offices to help identify these grants. We are working on this, and hopeful that this will improve.

Sincerely,

Jody Edwards
Lawrence County Auditor

OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.