

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, 2015 to December 31, 2015



FILED
08/29/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jody Edwards	01-01-13 to 12-31-16
County Treasurer	Paula R. Stewart	01-01-13 to 12-31-16
Clerk of the Circuit Court	Myron D. Rainey	01-01-13 to 12-31-16
County Sheriff	Michael Branaham	01-01-15 to 12-31-18
County Recorder	Jessica Allen	01-01-13 to 12-31-16
President of the Board of County Commissioners	Christopher May William Spreen	01-01-15 to 12-31-15 01-01-16 to 12-31-16
President of the County Council	Craig Turpen Keith Dillman	01-01-15 to 12-31-15 01-01-16 to 12-31-16



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, 2015, and the related notes to the financial statement as listed in the Table of Contents.

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 (Indiana Code 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, 2015.

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, 2015, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

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 *Title 2 U.S. Code of Federal Regulations (CFR) Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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.


Other Information

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, Schedule of Leases and Debt, and Schedule of Capital Assets, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated July 14, 2016, 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.


Paul D. Joyce, CPA
State Examiner

July 14, 2016



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 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, 2015, and the related notes to the financial statement, and have issued our report thereon dated July 14, 2016, 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.

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. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

July 14, 2016

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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, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
General	\$ 3,396,265	\$ 39,373,270	\$ 39,673,994	\$ 3,095,541
Accident Report	9,461	4,647	4,157	9,951
Aviation	228,253	96,705	114,026	210,932
Bid Deposits and Bonds Holding	140	-	-	140
CAGIT County Certified Shares	-	5,684,510	5,684,510	-
CHILD ADVOCACY	200	-	-	200
City and Town Court Costs	7,310	10,304	6,714	10,900
Clerk's Records Perpetuation	4,228	27,149	26,050	5,327
Community Corrections	31,796	270,710	302,358	148
Community Transition Program	28,600	43,975	49,125	23,450
Sales Disclosure County Share	7,247	5,645	5,573	7,319
Covered Bridge	31,148	1,850	-	32,998
Cummulative Bridge	1,513,515	1,056,839	935,098	1,635,256
Cummulative Capital Development	1,028,025	217,281	91,031	1,154,275
Drug Free Community	34,586	42,908	34,584	42,910
Economic Development Fee	475	207,099	207,099	475
Emergency Planning/Right to Know	20,409	3,486	1,901	21,994
Firearms Training	71,165	21,620	31,275	61,510
Health	65,752	251,603	286,009	31,346
LEVY EXCESS	283	-	-	283
Local Health Maintenance	83,979	33,393	28,273	89,099
Local Road and Street	380,856	392,631	364,028	409,459
LOIT Public Safety County Share	268,435	953,425	1,036,632	185,228
Misdemeanant	93,595	50,973	51,455	93,113
Motor Vehicle Highway	2,357,085	3,682,339	3,479,284	2,560,140
Plat Book	618	11,190	1,692	10,116
Rainy Day	2,216,220	-	111,876	2,104,344
Recorder's Records Perpetuation	23,418	58,111	47,723	33,806
RIVERBOAT	326,485	161,054	35,050	452,489
Sex and Violent Offender Administration	9,059	2,723	1,982	9,800
Sheriff's Pension Trust	9,869	26,102	25,944	10,027
Supplemental Public Defender Services	7,125	18,769	7,500	18,394
Surplus Tax	144,257	55,046	122,341	76,962
Surveyor's Corner Perpetuation	57,189	10,885	2,862	65,212
Tax Sale Fees	689,863	463,848	702,789	450,922
Tax Sale Redemption	5,372	176,702	179,333	2,741
Local Health Department Trust Account	51,690	-	51,690	-
Guardian Ad Litem	13,467	18,186	2,081	29,572
Auditors Ineligible Deductions	100,000	19,114	21,394	97,720
County Elected Officials Training	9,282	3,580	1,193	11,669
County Offender Transportation Fund	309	91	-	400
Statewide 911	544,442	487,023	314,970	716,495
Reassessment	738,436	105,998	213,774	630,660
Adult Probation Administrative	1	79,368	66,046	13,323
Juvenile Probation Administrative	161	19,212	19,338	35
Alternative Dispute Resolution	1,880	5,440	4,200	3,120
County User Fee	506,820	473,678	534,475	446,023
Sheriff Sale Administration	86,990	33,400	17,600	102,790
Donations	11,133	13,817	11,737	13,213
LAWRENCE COUNTY REDEVELOPMENT	145,594	43,895	1,558	187,931
TIF Capital Projects	98	-	-	98
Debt Service	133,290	334,064	262,746	204,608
Self-Insurance	1,705,733	1,673,234	1,945,821	1,433,146
WELFARE TRUST	42,656	-	-	42,656
AVIATION FUEL FUND	11,510	11,035	11,005	11,540
PROSECUTOR CEF	3,983	3,514	2,824	4,673
DRUG SEIZURE	26,667	1,126	27,794	(1)
ISP MARIJUANA EXT	77	-	-	77
ISP MARIJUANA EXTRICATION	10,966	1,055	-	12,021
IMMUNIZATION	30,692	78,959	86,768	22,883
PANDEMIC FLU	729	-	-	729
SAFE HAVEN NLCS GRANT	128	-	-	128
PCA CHILD SUPPORT ENFORCEMENT	575	-	-	575
2008 TAX SALE SURPLUS	2,840	-	-	2,840
DUNN COUNTY RENTAL	259,419	-	5,966	253,453
DH POST CLOSING	139,181	134,359	65,527	208,013
OLD PROJECT INCOME	900	-	-	900
INVESTIGATOR'S CASH FUND	572	-	-	572
TAX SALE REIMBURSEMENT	21,218	-	-	21,218

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, 2015

(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
EMERGENCY MANAGEMENT	28,822	127,402	72,330	83,894
2012 COMMISSIONER SALE	16,563	-	2,697	13,866
CAGIT Special Legislation	941,543	2,648,860	2,273,502	1,316,901
COURT SECURITY FUND	39,530	-	20,767	18,763
AIRPORT LOCAL MATCH FUND	79,285	77,269	155,789	765
ECONOMIC DEVELOPMENT FUND	1,402,636	43,868	340,557	1,105,947
SHERIFF FEDERAL SURPLUS EQUIP	4,050	-	4,050	-
SEIZED ASSET FUND (PROSECUTOR)	2,703	42,009	15,140	29,572
SURVEYOR OVERSIZE COLOR COPIES	-	711	-	711
Payroll Clearing	219,147	5,503,634	5,481,977	240,804
Settlement	-	39,481,256	39,481,256	-
LOIT Public Safety	-	1,894,837	1,894,837	-
CAGIT PTRC	-	1,894,837	1,894,837	-
Wheel Tax /Surtax Combined	-	1,231,111	1,231,111	-
CVET Agency	-	296,667	296,667	-
Financial Institution Tax	-	302,888	302,888	-
HOMESTEAD CREDIT REBATE	81	-	-	81
LOIT PTRC	120,077	3,789,673	3,806,514	103,236
Infraction Judgements	2,647	33,744	33,477	2,914
Special Death Benefit	140	2,555	2,435	260
Sales Disclosure State Share	460	5,645	5,580	525
Coroners Training and Con't Education	398	4,586	4,604	380
Interstate Compact State Share	2	91	93	-
Mortgage Recording Fees State Share	655	3,963	3,940	678
DLGF Homestead Property Database	42	19	51	10
Sex and Violent Offender Admin State	26	303	314	15
Child Restraint Violation Fines	75	525	550	50
Forest Restoration	-	2,452	1,680	772
Inheritance Tax	-	54,038	54,038	-
Education Plate Fees Agency	498	431	469	460
Riverboat Revenue Sharing	2,002	273,294	273,294	2,002
Innkeepers Tax Collections	-	239,415	239,415	-
EXCESS CAGIT	3	-	-	3
2010 TAX SALE SURPLUS	26,184	-	-	26,184
2010 TAX SALE REDEMPTION	882	-	-	882
SURPLUS DOG	1,987	-	-	1,987
93.563 Prosecutor PCA	7,413	2,972	1,783	8,602
RUNWAY PAVING GRANT	6,397	2,430,903	2,377,445	59,855
HAVA TITLE III GRANT	4,839	-	-	4,839
06JF017 JUVENILE DETENTION ALT	5,702	-	-	5,702
COURT REFORM GRANT	11,283	-	11,283	-
VICTIM ASSISTANCE GRANT	(10,866)	43,054	43,270	(11,082)
SUPREME COURT GRANT-PROB SOLV	4,231	5,000	7,747	1,484
LAW CO HD NACCHO AWARD (MRC)	30	3,500	2,165	1,365
IMMUNIZATION and VACCINES PNFLU	-	68,429	79,722	(11,293)
2014 EMPG COMP. GRANT	-	8,485	8,485	-
93.563 ARRA Clerk IV-D Incentive	1,567	-	-	1,567
93.563 Title IV-D Incentive	108,751	15,762	5,945	118,568
93.563 Prosecutor IV-D Incentive-Post Oct '99	195,722	23,712	1,947	217,487
93.563 Clerk IV-D Incentive-Post Oct '99	124,319	15,762	19,290	120,791
LEP SUBGRANT FEMA PLANNING	16	-	-	16
BIO-TERRORISM PREPAREDNESS	1,238	-	12	1,226
BIO-TERRORISM DISTRICT GRANT	66	-	-	66
BIO-TERRORISM DISTRICT PART-2	435	-	111	324
08A-DJ-057 OVWI DRUG COURT	95,212	49,931	132,073	13,070
BPRS 146-2 PUBLIC HEALTH COORD	8,243	-	110	8,133
HOMELAND SECURITY 2006 GRANT	71	-	-	71
06ST063 DV/SEXUAL ASSAULT PREV	3	-	-	3
FAMILY COURT GRANT	9,525	20,011	18,600	10,936
K8-2011-03-03-19 OPERATION PUL	384	14,044	9,470	4,958
022T IN SUPREME COURT GRANT	5,194	7,500	7,699	4,995
C449-0-075A ACAMS	65	-	65	-
C44P-9-818A DISTRICT 8 COORDIN	343	7,743	8,086	-
09-JF-012 JUV DETENTION ALTERN	71	-	-	71
PUBLIC HEALTH PREPAREDNESS GRA	(13,744)	19,245	10,904	(5,403)
TAP-TEG ERT TRAINING (LLC)	352	3,181	1,266	2,267
SHSP GRANT	(6,583)	11,126	4,539	4
HD-009-011 INDIANA HOUSING GRA	1	-	-	1

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, 2015
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
97.042 EMA COMPETITIVE GRANT	2,120	-	2,120	-
97.073 EXERCISE AND TRAINING GR	(1,159)	1,159	-	-
97. SHSP GRANT	-	1,138	1,138	-
START THE PEACE GRANT	11	-	-	11
TOBACCO SETTLEMENT GRANT	30,823	812	2,388	29,247
C44P-2-037A FIRE TRAINING	(4,147)	10,685	6,538	-
IN LOCAL HEALTH DEPT TRST ACCT	11,646	-	11,646	-
2013/14 DATA SHARE GRANT	1,000	-	-	1,000
MRC GR. MEDICAL RESERVE CORPS	(9,559)	5,350	3,248	(7,457)
C44P-3-126B DIST FIRE TRAINING	(10,404)	20,390	9,986	-
IN LOCAL HEALTH DEPT TRUST ACCOUNT	8,607	87,415	27,412	68,610
DUI TASK FORCE GRANT	1,914	6,944	11,010	(2,152)
PD SURVEY GRANT(ED BYRNE JAG)	(684)	1,023	402	(63)
PROBLEM SOLV COURT SUPERIOR-I	(20,181)	52,469	30,599	1,689
COUNSEL IN THE COURT GRANT	258	6,002	4,915	1,345
SIAGS GRANT	-	63,250	38,250	25,000
EBOLA	-	4,516	5,054	(538)
JUSTICE REIMBURSEMENT GRANT	-	180,500	14,830	165,670
After Settlement Collections(Treasurer)	1,353,497	1,326,642	1,352,997	1,327,142
Sheriff's Inmate Trust	7,031	259,208	259,255	6,984
Prosecutor's Bad Check Collections	1,097	12,756	12,429	1,424
SHERIFFS COMMISSARY	104,964	156,865	197,057	64,772
Clerk's Trust-CSI	625,193	2,820,489	2,838,261	607,421
Clerk's Trust-MHI	77,002	-	90	76,912
Clerk's ISETS	4,012	891,466	891,186	4,292
SHERIFF EVIDENCE	14,680	-	14,680	-
Totals	<u>\$ 23,402,161</u>	<u>\$ 123,572,462</u>	<u>\$ 123,703,142</u>	<u>\$ 23,271,481</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 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 tax, 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 these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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 including, but 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, which 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, the following: 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, 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 a cost-sharing 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
One North Capitol, 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. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of grants functioning on a reimbursement basis. The reimbursements for expenditures made by the County were not received by December 31, 2015.

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. 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 2015 totaled \$262,746.

Note 9. Combined Funds

Funds related to donations in fund 4101 were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 Financial 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 other 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, 2015

	General	Accident Report	Aviation	Bid Deposits and Bonds Holding	CAGIT County Certified Shares	CHILD ADVOCACY	City and Town Court Costs
Cash and investments - beginning	\$ 3,396,265	\$ 9,461	\$ 228,253	\$ 140	\$ -	\$ 200	\$ 7,310
Receipts:							
Taxes	5,923,550	-	47,302	-	5,684,510	-	-
Intergovernmental receipts	770,375	-	5,529	-	-	-	-
Charges for services	1,167,774	4,647	43,855	-	-	-	-
Fines and forfeits	136,883	-	-	-	-	-	10,304
Other receipts	31,374,688	-	19	-	-	-	-
Total receipts	<u>39,373,270</u>	<u>4,647</u>	<u>96,705</u>	<u>-</u>	<u>5,684,510</u>	<u>-</u>	<u>10,304</u>
Disbursements:							
Personal services	8,059,300	-	36,202	-	-	-	-
Supplies	92,226	-	20,159	-	-	-	-
Other services and charges	933,504	4,157	45,753	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	18,532	-	8,730	-	-	-	-
Other disbursements	30,570,432	-	3,182	-	5,684,510	-	6,714
Total disbursements	<u>39,673,994</u>	<u>4,157</u>	<u>114,026</u>	<u>-</u>	<u>5,684,510</u>	<u>-</u>	<u>6,714</u>
Excess (deficiency) of receipts over disbursements	<u>(300,724)</u>	<u>490</u>	<u>(17,321)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,590</u>
Cash and investments - ending	<u>\$ 3,095,541</u>	<u>\$ 9,951</u>	<u>\$ 210,932</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ 10,900</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure County Share	Covered Bridge	Cummulative Bridge	Cummulative Capital Development
Cash and investments - beginning	\$ 4,228	\$ 31,796	\$ 28,600	\$ 7,247	\$ 31,148	\$ 1,513,515	\$ 1,028,025
Receipts:							
Taxes	-	-	-	-	-	896,369	173,872
Intergovernmental receipts	-	270,710	43,975	-	-	105,048	20,378
Charges for services	-	-	-	5,645	-	-	-
Fines and forfeits	27,149	-	-	-	-	-	-
Other receipts	-	-	-	-	1,850	55,422	23,031
Total receipts	<u>27,149</u>	<u>270,710</u>	<u>43,975</u>	<u>5,645</u>	<u>1,850</u>	<u>1,056,839</u>	<u>217,281</u>
Disbursements:							
Personal services	-	272,539	-	-	-	172,541	-
Supplies	-	13,179	-	-	-	117,503	-
Other services and charges	26,050	15,253	-	5,573	-	184,197	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	460,857	91,031
Other disbursements	-	1,387	49,125	-	-	-	-
Total disbursements	<u>26,050</u>	<u>302,358</u>	<u>49,125</u>	<u>5,573</u>	<u>-</u>	<u>935,098</u>	<u>91,031</u>
Excess (deficiency) of receipts over disbursements	<u>1,099</u>	<u>(31,648)</u>	<u>(5,150)</u>	<u>72</u>	<u>1,850</u>	<u>121,741</u>	<u>126,250</u>
Cash and investments - ending	<u>\$ 5,327</u>	<u>\$ 148</u>	<u>\$ 23,450</u>	<u>\$ 7,319</u>	<u>\$ 32,998</u>	<u>\$ 1,635,256</u>	<u>\$ 1,154,275</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Drug Free Community	Economic Development Fee	Emergency Planning/Right to Know	Firearms Training	Health	LEVY EXCESS
Cash and investments - beginning	\$ 34,586	\$ 475	\$ 20,409	\$ 71,165	\$ 65,752	\$ 283
Receipts:						
Taxes	-	-	-	-	142,788	-
Intergovernmental receipts	-	-	3,486	-	16,746	-
Charges for services	-	-	-	21,620	72,083	-
Fines and forfeits	42,908	-	-	-	-	-
Other receipts	-	207,099	-	-	19,986	-
Total receipts	<u>42,908</u>	<u>207,099</u>	<u>3,486</u>	<u>21,620</u>	<u>251,603</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	273,397	-
Supplies	-	-	122	-	1,420	-
Other services and charges	34,584	-	289	-	11,192	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,490	-	-	-
Other disbursements	-	207,099	-	31,275	-	-
Total disbursements	<u>34,584</u>	<u>207,099</u>	<u>1,901</u>	<u>31,275</u>	<u>286,009</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>8,324</u>	<u>-</u>	<u>1,585</u>	<u>(9,655)</u>	<u>(34,406)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 42,910</u>	<u>\$ 475</u>	<u>\$ 21,994</u>	<u>\$ 61,510</u>	<u>\$ 31,346</u>	<u>\$ 283</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Local Health Maintenance	Local Road and Street	LOIT Public Safety County Share	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 83,979	\$ 380,856	\$ 268,435	\$ 93,595	\$ 2,357,085	\$ 618
Receipts:						
Taxes	-	-	953,425	-	965,955	-
Intergovernmental receipts	33,393	392,631	-	-	2,678,971	-
Charges for services	-	-	-	-	-	11,190
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	50,973	37,413	-
Total receipts	<u>33,393</u>	<u>392,631</u>	<u>953,425</u>	<u>50,973</u>	<u>3,682,339</u>	<u>11,190</u>
Disbursements:						
Personal services	-	-	369,172	-	1,247,520	-
Supplies	249	213,395	149,852	4,625	932,259	-
Other services and charges	28,024	-	435,492	22,000	1,191,151	1,692
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	150,633	82,116	24,830	108,354	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>28,273</u>	<u>364,028</u>	<u>1,036,632</u>	<u>51,455</u>	<u>3,479,284</u>	<u>1,692</u>
Excess (deficiency) of receipts over disbursements	<u>5,120</u>	<u>28,603</u>	<u>(83,207)</u>	<u>(482)</u>	<u>203,055</u>	<u>9,498</u>
Cash and investments - ending	<u>\$ 89,099</u>	<u>\$ 409,459</u>	<u>\$ 185,228</u>	<u>\$ 93,113</u>	<u>\$ 2,560,140</u>	<u>\$ 10,116</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Rainy Day	Recorder's Records Perpetuation	RIVERBOAT	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 2,216,220	\$ 23,418	\$ 326,485	\$ 9,059	\$ 9,869	\$ 7,125
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	161,054	-	-	-
Charges for services	-	58,111	-	2,723	26,102	-
Fines and forfeits	-	-	-	-	-	18,769
Other receipts	-	-	-	-	-	-
Total receipts	-	58,111	161,054	2,723	26,102	18,769
Disbursements:						
Personal services	-	27,808	-	-	-	-
Supplies	-	-	-	-	-	2,500
Other services and charges	-	19,915	9,000	1,982	-	5,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	111,876	-	26,050	-	-	-
Other disbursements	-	-	-	-	25,944	-
Total disbursements	111,876	47,723	35,050	1,982	25,944	7,500
Excess (deficiency) of receipts over disbursements	(111,876)	10,388	126,004	741	158	11,269
Cash and investments - ending	\$ 2,104,344	\$ 33,806	\$ 452,489	\$ 9,800	\$ 10,027	\$ 18,394

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Local Health Department Trust Account	Guardian Ad Litem
Cash and investments - beginning	\$ 144,257	\$ 57,189	\$ 689,863	\$ 5,372	\$ 51,690	\$ 13,467
Receipts:						
Taxes	-	-	-	146,033	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	10,885	-	-	-	18,186
Fines and forfeits	-	-	-	-	-	-
Other receipts	55,046	-	463,848	30,669	-	-
Total receipts	<u>55,046</u>	<u>10,885</u>	<u>463,848</u>	<u>176,702</u>	<u>-</u>	<u>18,186</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	122	-	-	-	-
Other services and charges	122,341	2,740	-	151,849	-	2,081
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	702,789	27,484	51,690	-
Total disbursements	<u>122,341</u>	<u>2,862</u>	<u>702,789</u>	<u>179,333</u>	<u>51,690</u>	<u>2,081</u>
Excess (deficiency) of receipts over disbursements	<u>(67,295)</u>	<u>8,023</u>	<u>(238,941)</u>	<u>(2,631)</u>	<u>(51,690)</u>	<u>16,105</u>
Cash and investments - ending	<u>\$ 76,962</u>	<u>\$ 65,212</u>	<u>\$ 450,922</u>	<u>\$ 2,741</u>	<u>\$ -</u>	<u>\$ 29,572</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Reassessment	Adult Probation Administrative
Cash and investments - beginning	\$ 100,000	\$ 9,282	\$ 309	\$ 544,442	\$ 738,436	\$ 1
Receipts:						
Taxes	-	-	-	-	95,586	-
Intergovernmental receipts	-	-	-	-	10,412	-
Charges for services	-	-	-	487,023	-	-
Fines and forfeits	-	-	-	-	-	79,368
Other receipts	19,114	3,580	91	-	-	-
Total receipts	<u>19,114</u>	<u>3,580</u>	<u>91</u>	<u>487,023</u>	<u>105,998</u>	<u>79,368</u>
Disbursements:						
Personal services	11,475	-	-	52,809	50,069	66,046
Supplies	-	-	-	-	3,405	-
Other services and charges	2,219	1,193	-	241,203	153,560	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	7,700	-	-	11,223	6,740	-
Other disbursements	-	-	-	9,735	-	-
Total disbursements	<u>21,394</u>	<u>1,193</u>	<u>-</u>	<u>314,970</u>	<u>213,774</u>	<u>66,046</u>
Excess (deficiency) of receipts over disbursements	<u>(2,280)</u>	<u>2,387</u>	<u>91</u>	<u>172,053</u>	<u>(107,776)</u>	<u>13,322</u>
Cash and investments - ending	<u>\$ 97,720</u>	<u>\$ 11,669</u>	<u>\$ 400</u>	<u>\$ 716,495</u>	<u>\$ 630,660</u>	<u>\$ 13,323</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Juvenile Probation Administrative	Alternative Dispute Resolution	County User Fee	Sheriff Sale Administration	Donations	LAWRENCE COUNTY REDEVELOPMENT
Cash and investments - beginning	\$ 161	\$ 1,880	\$ 506,820	\$ 86,990	\$ 11,133	\$ 145,594
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	3,580	-	-	-
Fines and forfeits	19,212	5,440	470,098	-	-	-
Other receipts	-	-	-	33,400	13,817	43,895
Total receipts	<u>19,212</u>	<u>5,440</u>	<u>473,678</u>	<u>33,400</u>	<u>13,817</u>	<u>43,895</u>
Disbursements:						
Personal services	18,759	4,200	221,601	-	-	-
Supplies	-	-	17,098	-	-	-
Other services and charges	579	-	83,446	14,100	11,737	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	109,442	-	-	-
Other disbursements	-	-	102,888	3,500	-	1,558
Total disbursements	<u>19,338</u>	<u>4,200</u>	<u>534,475</u>	<u>17,600</u>	<u>11,737</u>	<u>1,558</u>
Excess (deficiency) of receipts over disbursements	<u>(126)</u>	<u>1,240</u>	<u>(60,797)</u>	<u>15,800</u>	<u>2,080</u>	<u>42,337</u>
Cash and investments - ending	<u>\$ 35</u>	<u>\$ 3,120</u>	<u>\$ 446,023</u>	<u>\$ 102,790</u>	<u>\$ 13,213</u>	<u>\$ 187,931</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	TIF Capital Projects	Debt Service	Self-Insurance	WELFARE TRUST	AVIATION FUEL FUND	PROSECUTOR CEF
Cash and investments - beginning	\$ 98	\$ 133,290	\$ 1,705,733	\$ 42,656	\$ 11,510	\$ 3,983
Receipts:						
Taxes	-	300,889	-	-	-	-
Intergovernmental receipts	-	33,175	-	-	-	-
Charges for services	-	-	-	-	11,035	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,673,234	-	-	3,514
Total receipts	-	334,064	1,673,234	-	11,035	3,514
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	262,746	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,945,821	-	11,005	2,824
Total disbursements	-	262,746	1,945,821	-	11,005	2,824
Excess (deficiency) of receipts over disbursements	-	71,318	(272,587)	-	30	690
Cash and investments - ending	\$ 98	\$ 204,608	\$ 1,433,146	\$ 42,656	\$ 11,540	\$ 4,673

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	DRUG SEIZURE	ISP MARIJUANA EXT	ISP MARIJUANA EXTRICATION	IMMUNIZATION	PANDEMIC FLU	SAFE HAVEN NLCS GRANT
Cash and investments - beginning	\$ 26,667	\$ 77	\$ 10,966	\$ 30,692	\$ 729	\$ 128
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,126	-	1,055	78,959	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,126</u>	<u>-</u>	<u>1,055</u>	<u>78,959</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	27,794	-	-	86,768	-	-
Total disbursements	<u>27,794</u>	<u>-</u>	<u>-</u>	<u>86,768</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(26,668)</u>	<u>-</u>	<u>1,055</u>	<u>(7,809)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (1)</u>	<u>\$ 77</u>	<u>\$ 12,021</u>	<u>\$ 22,883</u>	<u>\$ 729</u>	<u>\$ 128</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	PCA CHILD SUPPORT ENFORCEMENT	2008 TAX SALE SURPLUS	DUNN COUNTY RENTAL	DH POST CLOSING	OLD PROJECT INCOME	INVESTIGATOR'S CASH FUND
Cash and investments - beginning	\$ 575	\$ 2,840	\$ 259,419	\$ 139,181	\$ 900	\$ 572
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	134,359	-	-
Total receipts	-	-	-	134,359	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	5,966	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	968	-	-
Other disbursements	-	-	-	64,559	-	-
Total disbursements	-	-	5,966	65,527	-	-
Excess (deficiency) of receipts over disbursements	-	-	(5,966)	68,832	-	-
Cash and investments - ending	\$ 575	\$ 2,840	\$ 253,453	\$ 208,013	\$ 900	\$ 572

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	TAX SALE REIMBURSEMENT	EMERGENCY MANAGEMENT	2012 COMMISSIONER SALE	CAGIT Special Legislation	COURT SECURITY FUND	AIRPORT LOCAL MATCH FUND
Cash and investments - beginning	\$ 21,218	\$ 28,822	\$ 16,563	\$ 941,543	\$ 39,530	\$ 79,285
Receipts:						
Taxes	-	74,332	-	2,497,623	-	-
Intergovernmental receipts	-	8,690	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	44,380	-	151,237	-	77,269
Total receipts	-	127,402	-	2,648,860	-	77,269
Disbursements:						
Personal services	-	47,091	-	937,196	-	-
Supplies	-	270	-	40,815	20,767	-
Other services and charges	-	24,570	2,697	1,084,959	-	155,789
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	399	-	1,032	-	-
Other disbursements	-	-	-	209,500	-	-
Total disbursements	-	72,330	2,697	2,273,502	20,767	155,789
Excess (deficiency) of receipts over disbursements	-	55,072	(2,697)	375,358	(20,767)	(78,520)
Cash and investments - ending	\$ 21,218	\$ 83,894	\$ 13,866	\$ 1,316,901	\$ 18,763	\$ 765

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	ECONOMIC DEVELOPMENT FUND	SHERIFF FEDERAL SURPLUS EQUIP	SEIZED ASSET FUND (PROSECUTOR)	SURVEYOR OVERSIZE COLOR COPIES	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 1,402,636	\$ 4,050	\$ 2,703	\$ -	\$ 219,147	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	711	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	43,868	-	42,009	-	5,503,634	39,481,256
Total receipts	43,868	-	42,009	711	5,503,634	39,481,256
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	4,050	15,140	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	340,557	-	-	-	-	-
Other disbursements	-	-	-	-	5,481,977	39,481,256
Total disbursements	340,557	4,050	15,140	-	5,481,977	39,481,256
Excess (deficiency) of receipts over disbursements	(296,689)	(4,050)	26,869	711	21,657	-
Cash and investments - ending	\$ 1,105,947	\$ -	\$ 29,572	\$ 711	\$ 240,804	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	LOIT Public Safety	CAGIT PTRC	Wheel Tax /Surtax Combined	CVET Agency	Financial Institution Tax	HOMESTEAD CREDIT REBATE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 81
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	1,894,837	1,894,837	1,231,111	296,667	302,888	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,894,837</u>	<u>1,894,837</u>	<u>1,231,111</u>	<u>296,667</u>	<u>302,888</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>1,894,837</u>	<u>1,894,837</u>	<u>1,231,111</u>	<u>296,667</u>	<u>302,888</u>	<u>-</u>
Total disbursements	<u>1,894,837</u>	<u>1,894,837</u>	<u>1,231,111</u>	<u>296,667</u>	<u>302,888</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	LOIT PTRC	Infraction Judgements	Special Death Benefit	Sales Disclosure State Share	Coroners Training and Con't Education	Interstate Compact State Share
Cash and investments - beginning	\$ 120,077	\$ 2,647	\$ 140	\$ 460	\$ 398	\$ 2
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	3,789,673	-	-	-	-	-
Charges for services	-	-	-	5,645	4,586	-
Fines and forfeits	-	33,744	2,555	-	-	91
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,789,673</u>	<u>33,744</u>	<u>2,555</u>	<u>5,645</u>	<u>4,586</u>	<u>91</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,806,514	33,477	2,435	5,580	4,604	93
Total disbursements	<u>3,806,514</u>	<u>33,477</u>	<u>2,435</u>	<u>5,580</u>	<u>4,604</u>	<u>93</u>
Excess (deficiency) of receipts over disbursements	<u>(16,841)</u>	<u>267</u>	<u>120</u>	<u>65</u>	<u>(18)</u>	<u>(2)</u>
Cash and investments - ending	<u>\$ 103,236</u>	<u>\$ 2,914</u>	<u>\$ 260</u>	<u>\$ 525</u>	<u>\$ 380</u>	<u>\$ -</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Mortgage Recording Fees State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin State	Child Restraint Violation Fines	Forest Restoration	Inheritance Tax
Cash and investments - beginning	\$ 655	\$ 42	\$ 26	\$ 75	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	54,038
Charges for services	3,963	19	-	-	-	-
Fines and forfeits	-	-	303	525	-	-
Other receipts	-	-	-	-	2,452	-
Total receipts	<u>3,963</u>	<u>19</u>	<u>303</u>	<u>525</u>	<u>2,452</u>	<u>54,038</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,680	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,940	51	314	550	-	54,038
Total disbursements	<u>3,940</u>	<u>51</u>	<u>314</u>	<u>550</u>	<u>1,680</u>	<u>54,038</u>
Excess (deficiency) of receipts over disbursements	<u>23</u>	<u>(32)</u>	<u>(11)</u>	<u>(25)</u>	<u>772</u>	<u>-</u>
Cash and investments - ending	<u>\$ 678</u>	<u>\$ 10</u>	<u>\$ 15</u>	<u>\$ 50</u>	<u>\$ 772</u>	<u>\$ -</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	EXCESS CAGIT	2010 TAX SALE SURPLUS	2010 TAX SALE REDEMPTION
Cash and investments - beginning	\$ 498	\$ 2,002	\$ -	\$ 3	\$ 26,184	\$ 882
Receipts:						
Taxes	-	-	239,415	-	-	-
Intergovernmental receipts	431	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	273,294	-	-	-	-
Total receipts	<u>431</u>	<u>273,294</u>	<u>239,415</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	469	273,294	239,415	-	-	-
Total disbursements	<u>469</u>	<u>273,294</u>	<u>239,415</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(38)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 460</u>	<u>\$ 2,002</u>	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 26,184</u>	<u>\$ 882</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	SURPLUS DOG	93.563 Prosecutor PCA	RUNWAY PAVING GRANT	HAVA TITLE III GRANT	06JF017 JUVENILE DETENTION ALT	COURT REFORM GRANT
Cash and investments - beginning	\$ 1,987	\$ 7,413	\$ 6,397	\$ 4,839	\$ 5,702	\$ 11,283
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,430,903	-	-	-
Charges for services	-	2,972	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	2,972	2,430,903	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,783	2,377,445	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	11,283
Total disbursements	-	1,783	2,377,445	-	-	11,283
Excess (deficiency) of receipts over disbursements	-	1,189	53,458	-	-	(11,283)
Cash and investments - ending	\$ 1,987	\$ 8,602	\$ 59,855	\$ 4,839	\$ 5,702	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	VICTIM ASSISTANCE GRANT	SUPREME COURT GRANT-PROB SOLV	LAW CO HD NACCHO AWARD (MRC)	IMMUNIZATION and VACCINES PNFLU	2014 EMPG COMP. GRANT	93.563 ARRA Clerk IV-D Incentive
Cash and investments - beginning	\$ (10,866)	\$ 4,231	\$ 30	\$ -	\$ -	\$ 1,567
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	43,054	5,000	3,500	68,429	8,485	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>43,054</u>	<u>5,000</u>	<u>3,500</u>	<u>68,429</u>	<u>8,485</u>	<u>-</u>
Disbursements:						
Personal services	38,402	-	-	23,146	-	-
Supplies	-	4,820	-	11,101	-	-
Other services and charges	-	2,927	870	42,005	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,295	3,470	8,485	-
Other disbursements	4,868	-	-	-	-	-
Total disbursements	<u>43,270</u>	<u>7,747</u>	<u>2,165</u>	<u>79,722</u>	<u>8,485</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(216)</u>	<u>(2,747)</u>	<u>1,335</u>	<u>(11,293)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (11,082)</u>	<u>\$ 1,484</u>	<u>\$ 1,365</u>	<u>\$ (11,293)</u>	<u>\$ -</u>	<u>\$ 1,567</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	LEP SUBGRANT FEMA PLANNING	BIO-TERRORISM PREPAREDNESS	BIO-TERRORISM DISTRICT GRANT
Cash and investments - beginning	\$ 108,751	\$ 195,722	\$ 124,319	\$ 16	\$ 1,238	\$ 66
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	15,762	23,712	15,762	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>15,762</u>	<u>23,712</u>	<u>15,762</u>	-	-	-
Disbursements:						
Personal services	-	-	10,141	-	-	-
Supplies	5,945	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	12	-
Other disbursements	-	1,947	9,149	-	-	-
Total disbursements	<u>5,945</u>	<u>1,947</u>	<u>19,290</u>	-	<u>12</u>	-
Excess (deficiency) of receipts over disbursements	<u>9,817</u>	<u>21,765</u>	<u>(3,528)</u>	-	<u>(12)</u>	-
Cash and investments - ending	<u>\$ 118,568</u>	<u>\$ 217,487</u>	<u>\$ 120,791</u>	<u>\$ 16</u>	<u>\$ 1,226</u>	<u>\$ 66</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	BIO-TERRORISM DISTRICT PART-2	08A-DJ-057 OVWI DRUG COURT	BPRS 146-2 PUBLIC HEALTH COORD	HOMELAND SECURITY 2006 GRANT	06ST063 DV/SEXUAL ASSAULT PREV	FAMILY COURT GRANT
Cash and investments - beginning	\$ 435	\$ 95,212	\$ 8,243	\$ 71	\$ 3	\$ 9,525
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	20,011
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	49,931	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>49,931</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,011</u>
Disbursements:						
Personal services	-	107,659	-	-	-	18,600
Supplies	-	9,280	-	-	-	-
Other services and charges	-	15,134	110	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	111	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>111</u>	<u>132,073</u>	<u>110</u>	<u>-</u>	<u>-</u>	<u>18,600</u>
Excess (deficiency) of receipts over disbursements	<u>(111)</u>	<u>(82,142)</u>	<u>(110)</u>	<u>-</u>	<u>-</u>	<u>1,411</u>
Cash and investments - ending	<u>\$ 324</u>	<u>\$ 13,070</u>	<u>\$ 8,133</u>	<u>\$ 71</u>	<u>\$ 3</u>	<u>\$ 10,936</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	K8-2011-03-03-19 OPERATION PUL	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
Cash and investments - beginning	\$ 384	\$ 5,194	\$ 65	\$ 343	\$ 71	\$ (13,744)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	14,044	7,500	-	7,743	-	19,245
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>14,044</u>	<u>7,500</u>	<u>-</u>	<u>7,743</u>	<u>-</u>	<u>19,245</u>
Disbursements:						
Personal services	9,470	4,997	-	-	-	5,874
Supplies	-	2,702	-	-	-	3,043
Other services and charges	-	-	-	-	-	1,987
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	65	8,086	-	-
Total disbursements	<u>9,470</u>	<u>7,699</u>	<u>65</u>	<u>8,086</u>	<u>-</u>	<u>10,904</u>
Excess (deficiency) of receipts over disbursements	<u>4,574</u>	<u>(199)</u>	<u>(65)</u>	<u>(343)</u>	<u>-</u>	<u>8,341</u>
Cash and investments - ending	<u>\$ 4,958</u>	<u>\$ 4,995</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 71</u>	<u>\$ (5,403)</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	TAP-TEG ERT TRAINING (LLC)	SHSP GRANT	HD-009-011 INDIANA HOUSING GRA	97.042 EMA COMPETITIVE GRANT	97.073 EXERCISE AND TRAINING GR	97. SHSP GRANT
Cash and investments - beginning	\$ 352	\$ (6,583)	\$ 1	\$ 2,120	\$ (1,159)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	3,181	11,126	-	-	1,159	1,138
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,181</u>	<u>11,126</u>	<u>-</u>	<u>-</u>	<u>1,159</u>	<u>1,138</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,266	4,539	-	2,120	-	1,138
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,266</u>	<u>4,539</u>	<u>-</u>	<u>2,120</u>	<u>-</u>	<u>1,138</u>
Excess (deficiency) of receipts over disbursements	<u>1,915</u>	<u>6,587</u>	<u>-</u>	<u>(2,120)</u>	<u>1,159</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,267</u>	<u>\$ 4</u>	<u>\$ 1</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, 2015
 (Continued)

	START THE PEACE GRANT	TOBACCO SETTLEMENT GRANT	C44P-2-037A FIRE TRAINING	IN LOCAL HEALTH DEPT TRST ACCT	2013/14 DATA SHARE GRANT	MRC GR. MEDICAL RESERVE CORPS
Cash and investments - beginning	\$ 11	\$ 30,823	\$ (4,147)	\$ 11,646	\$ 1,000	\$ (9,559)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	812	10,685	-	-	5,350
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	812	10,685	-	-	5,350
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	65	-	-	-	1,233
Other services and charges	-	-	6,538	-	-	2,015
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,323	-	-	-	-
Other disbursements	-	-	-	11,646	-	-
Total disbursements	-	2,388	6,538	11,646	-	3,248
Excess (deficiency) of receipts over disbursements	-	(1,576)	4,147	(11,646)	-	2,102
Cash and investments - ending	\$ 11	\$ 29,247	\$ -	\$ -	\$ 1,000	\$ (7,457)

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	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	COUNSEL IN THE COURT GRANT
Cash and investments - beginning	\$ (10,404)	\$ 8,607	\$ 1,914	\$ (684)	\$ (20,181)	\$ 258
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	20,390	24,079	6,944	1,023	38,305	6,002
Charges for services	-	-	-	-	14,164	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	63,336	-	-	-	-
Total receipts	<u>20,390</u>	<u>87,415</u>	<u>6,944</u>	<u>1,023</u>	<u>52,469</u>	<u>6,002</u>
Disbursements:						
Personal services	-	13,684	11,010	-	23,446	-
Supplies	-	2,880	-	-	-	-
Other services and charges	9,986	10,848	-	402	7,153	4,915
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>9,986</u>	<u>27,412</u>	<u>11,010</u>	<u>402</u>	<u>30,599</u>	<u>4,915</u>
Excess (deficiency) of receipts over disbursements	<u>10,404</u>	<u>60,003</u>	<u>(4,066)</u>	<u>621</u>	<u>21,870</u>	<u>1,087</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 68,610</u>	<u>\$ (2,152)</u>	<u>\$ (63)</u>	<u>\$ 1,689</u>	<u>\$ 1,345</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	SIAGS GRANT	EBOLA	JUSTICE REIMBURSEMENT GRANT	After Settlement Collections(Treasurer)	Sheriff's Inmate Trust	Prosecutor's Bad Check Collections
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,353,497	\$ 7,031	\$ 1,097
Receipts:						
Taxes	-	-	-	458,561	-	-
Intergovernmental receipts	63,250	4,516	180,500	868,081	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	259,208	12,756
Total receipts	<u>63,250</u>	<u>4,516</u>	<u>180,500</u>	<u>1,326,642</u>	<u>259,208</u>	<u>12,756</u>
Disbursements:						
Personal services	-	-	14,830	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	38,250	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	5,054	-	-	-	-
Other disbursements	-	-	-	1,352,997	259,255	12,429
Total disbursements	<u>38,250</u>	<u>5,054</u>	<u>14,830</u>	<u>1,352,997</u>	<u>259,255</u>	<u>12,429</u>
Excess (deficiency) of receipts over disbursements	<u>25,000</u>	<u>(538)</u>	<u>165,670</u>	<u>(26,355)</u>	<u>(47)</u>	<u>327</u>
Cash and investments - ending	<u>\$ 25,000</u>	<u>\$ (538)</u>	<u>\$ 165,670</u>	<u>\$ 1,327,142</u>	<u>\$ 6,984</u>	<u>\$ 1,424</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2015
 (Continued)

	SHERIFFS COMMISSARY	Clerk's Trust-CSI	Clerk's Trust-MHI	Clerk's ISETS	SHERIFF EVIDENCE	Totals
Cash and investments - beginning	\$ 104,964	\$ 625,193	\$ 77,002	\$ 4,012	\$ 14,680	\$ 23,402,161
Receipts:						
Taxes	-	-	-	-	-	18,600,210
Intergovernmental receipts	-	-	-	-	-	17,948,746
Charges for services	156,865	-	-	-	-	2,214,524
Fines and forfeits	-	2,820,489	-	-	-	3,717,769
Other receipts	-	-	-	891,466	-	81,091,213
Total receipts	<u>156,865</u>	<u>2,820,489</u>	<u>-</u>	<u>891,466</u>	<u>-</u>	<u>123,572,462</u>
Disbursements:						
Personal services	-	-	-	-	-	12,148,984
Supplies	-	-	-	-	-	1,671,035
Other services and charges	-	-	-	-	-	7,588,138
Debt service - principal and interest	-	-	-	-	-	262,746
Capital outlay	-	-	-	-	-	1,583,310
Other disbursements	<u>197,057</u>	<u>2,838,261</u>	<u>90</u>	<u>891,186</u>	<u>14,680</u>	<u>100,448,929</u>
Total disbursements	<u>197,057</u>	<u>2,838,261</u>	<u>90</u>	<u>891,186</u>	<u>14,680</u>	<u>123,703,142</u>
Excess (deficiency) of receipts over disbursements	<u>(40,192)</u>	<u>(17,772)</u>	<u>(90)</u>	<u>280</u>	<u>(14,680)</u>	<u>(130,680)</u>
Cash and investments - ending	<u>\$ 64,772</u>	<u>\$ 607,421</u>	<u>\$ 76,912</u>	<u>\$ 4,292</u>	<u>\$ -</u>	<u>\$ 23,271,481</u>

LAWRENCE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2015

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 171,893</u>	<u>\$ 211,264</u>

LAWRENCE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2015

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT & T CAPITOL SERVICE	E911 EQUIPMENT	\$ 124,819	1/30/2013	12/30/2017
COURTHOUSE ANNEX BUILDING CORPORATION	COURTHOUSE PLAZA LEASE	<u>259,003</u>	7/15/2002	1/15/2023
Total governmental activities		<u>383,822</u>		
Total of annual lease payments		<u><u>\$ 383,822</u></u>		

LAWRENCE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2015

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.

	Ending Balance
Governmental activities:	
Land	\$ 1,668,500
Infrastructure	101,898,012
Buildings	21,688,000
Machinery, equipment, and vehicles	8,452,903
Total governmental activities	133,707,415
Total capital assets	\$ 133,707,415

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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 *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2015.

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 the Uniform Guidance, 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

July 14, 2016

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

LAWRENCE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Crime Victim Assistance VICTIM ASSISTANCE	Indiana Criminal Justice Institute	16.575	D3-13-7844	\$ -	\$ 26,219
Violence Against Women Formula Grants Lawrence Superior Court I Problem Solving Court	Indiana Criminal Justice Institute	16.588	D3-15-9094	-	37,186
Edward Byrne Memorial Justice Assistance Grant Program Lawrence County Public Defender-Survey Grant OVWI Drug Court OVWI Drug Court	Indiana Criminal Justice Institute	16.738	D3-13-7623 D3-14-8660 D3-15-9846	- - -	1,023 4,262 25,570
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	30,855
Total - Department of Justice				-	94,260
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection	Indiana Department of Transportation	20.205	DES#1382191	-	53,460
Total - Highway Planning and Construction Cluster				-	53,460
Highway Safety Cluster State and Community Highway Safety Operation Pullover	Indiana Criminal Justice Institute	20.600	D3-13-7239	-	7,631
Alcohol Impaired Driving Countermeasures Incentive Grants I FY 2015 DUI & DUID Taskforce Grant High Visibility Enforcement (HVE) for Motorcycles	Indiana Criminal Justice Institute	20.601	2015-405D-03 3139 2015-405D-03 3842	- -	8,360 3,129
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				-	11,489
Occupant Protection Incentive Grants High Visibility Enforcement Grant	Indiana Criminal Justice Institute	20.602	D3-16-10013	-	1,866
Total - Highway Safety Cluster				-	20,986
Airport Improvement Program Runway Paving Runway Paving	Direct Grant	20.106	3-18-0005-012 3-18-0005-013	- -	53,728 2,236,701
Total - Airport Improvement Program				-	2,290,429
Total - Department of Transportation				-	2,364,875
<u>Department of Health and Human Services</u>					
Medical Reserve Corps Small Grant Program Lawrence Co HD NACCHO Award	National Association of County and City Health Officials	93.008	5MRCSG101005-03	-	3,500
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements MRC Public Health Emergency Preparedness Ebola	Indiana State Department of Health	93.074	A70-3-0532039 A70-3-0532117 U90TP000521	- - -	5,350 19,244 4,516
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	29,110
Immunization Cooperative Agreements Immunization and Vaccines PNFLU	Indiana State Department of Health	93.268	A70-5-073162 (IP)	-	68,429
Child Support Enforcement 4-D Prosecutor Title 4-D Incentive Fund Prosecutor Incentive Fund Clerk Incentive Fund Clerk's Perpetuation 4-D Circuit Court 4-D County Clerk Child Support Indirect Cost	Indiana Department of Child Services	93.563	FY14 FY14 FY14 FY14 FY14 FY14 FY14 FY14	- - - - - - - -	180,943 5,945 1,947 19,290 3,656 61,151 35,481 105,621
Total - Child Support Enforcement				-	414,034
Total - Department of Health and Human Services				-	515,073
<u>Department of Homeland Security</u>					
Emergency Management Performance Grants 2014 EMPG Comp Grant EMPG-Salary Reimb	Indiana Department of Homeland Security	97.042	C44-5-503B C44P-5-735B	- -	8,485 15,695
Total - Emergency Management Performance Grants				-	24,180
Total - Department of Homeland Security				-	24,180
Total federal awards expended				\$ -	\$ 2,998,388

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

LAWRENCE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. *Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

The Uniform Guidance requires an annual audit of nonfederal entities expending a total amount of federal awards equal to or in excess of \$750,000 in any fiscal year unless by constitution or statute a less frequent audit is required.

Note 2. *Summary of Significant Accounting Policies*

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-133, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

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?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	no

Identification of Major Programs and type of auditor's report issued on compliance for each:

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.106	Airport Improvement Program	Unmodified
93.563	Child Support Enforcement	Unmodified

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.