

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF LAWRENCEBURG

DEARBORN COUNTY, INDIANA

January 1, 2021 to December 31, 2022



FILED

11/13/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	9-11
Notes to Financial Statement	12-17
Required Supplementary Information:	
Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-49
Other Information:	
Schedule of Payables and Receivables	53
Schedule of Leases and Debt	54
Schedule of Capital Assets.....	55
Other Reports.....	56

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Mark Fette	01-01-21 to 12-31-23
Mayor	Kelly Mollaun	01-01-21 to 12-31-23
President of the Board of Public Works and Safety	Kelly Mollaun	01-01-21 to 12-31-23
President Pro Tempore of the Common Council	Tony Abbott	01-01-21 to 12-31-23
Superintendent of Utilities	William Kinnett	01-01-21 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF LAWRENCEBURG, DEARBORN COUNTY, INDIANA

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the City of Lawrenceburg (City), which comprises the financial position and results of operations for the period of January 1, 2021 to December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the City for the period of January 1, 2021 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the City, for the period of January 1, 2021 to December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the City 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the 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 the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



Beth Kelley, CPA, CFE
Deputy State Examiner

November 2, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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

The City's Annual Financial Reports information can be found on the Indiana Gateway for Government Units 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 City's Annual Financial Reports 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 City. It is presented as intended by the City.

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CITY OF LAWRENCEBURG
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-21	Receipts	Disbursements	12-31-21	Receipts	Disbursements	12-31-22		
DOUGHTY ROAD STORMWATER GRANT	\$ -	\$ -	\$ -	\$ -	\$ 1,092,727	\$ 681,666	\$ 411,061		
GARNISHMENT - CHILD	-	20,965	21,765	(800)	19,860	19,060	-		
FOP LEGAL DEFENSE	1,106	1,315	1,312	1,109	1,314	1,312	1,111		
DD - COPFCU	-	4,000	4,000	-	5,200	5,200	-		
GENERAL	4,224,442	9,707,923	7,704,583	6,227,782	9,428,585	7,250,125	8,406,242		
MOTOR VEHICLE HIGHWAY	380,521	467,533	426,920	421,134	381,432	408,497	394,069		
LOCAL ROAD AND STREET	226,838	90,841	25,614	292,065	94,473	18,277	368,261		
MVH RESTRICTED	96,457	105,762	-	202,219	107,791	179,466	130,544		
NR PARKING FEES	12,276	170	-	12,446	555	-	13,001		
PARK NONREVERTING OPERATING	624,548	203,077	206,469	621,156	193,708	175,706	639,158		
NR PLAN COMMISSION	55,538	31,522	59,368	27,692	63,506	49,850	41,348		
LOCAL LAW ENFORCEMENT CONTINUING EDUCATION	60,602	6,130	5,811	60,921	9,351	6,632	63,640		
UNSAFE BUILDING	-	-	-	-	50,000	-	50,000		
PARK AND RECREATION	197,821	380,280	411,732	166,369	457,232	439,860	183,741		
RAINY DAY	1,976,849	3,067,075	1,228,668	3,815,256	4,718,223	1,516,410	7,017,069		
OPIOID SETTLEMENT RESTRICTED	-	-	-	-	14,948	-	14,948		
OPIOID SETTLEMENT UNRESTRICTED	-	-	-	-	6,406	-	6,406		
LEVY EXCESS	50	-	-	50	-	-	50		
CUMULATIVE CAPITAL IMPROVEMENT - CIG TAX	45,526	10,359	19,998	35,887	9,309	12,658	32,538		
NR FIRE FIGHTING EQUIPMENT	1,210,756	242,505	109,744	1,343,517	245,981	162,739	1,426,759		
RIVERBOAT	6,561,467	15,313,065	14,557,513	7,317,019	16,072,361	14,205,188	9,184,192		
POLICE PENSION	1,393,343	241,662	411,275	1,223,730	237,662	385,815	1,075,577		
LIT PUBLIC SAFETY	456,228	1,233,970	1,234,892	455,306	1,536,294	1,177,976	813,624		
CITY COURT	13,227	303,991	296,661	20,557	297,081	296,700	20,938		
ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	-	564,544	369,955	194,589	568,818	412,309	351,098		
N/R BUILDING & MONUMENT MAINTENANCE	5,768,917	25,501	254,297	5,540,121	58,013	392,026	5,206,108		
N/R FALL FEST	491	-	491	-	-	-	-		
CHIRP GRANT	-	15,578	15,714	(136)	12,664	12,528	-		
N/R PARKS MAINTENANCE	3,858,087	21,641	564,323	3,315,405	50,592	359,162	3,006,835		
MUNICIPAL DEVELOPMENT	21,621,374	6,778,520	7,398,916	21,000,978	9,090,862	8,955,379	21,136,461		
LAWRENCEBURG HOUSING RLF	45,320	3	-	45,323	1	45,324	-		
NR REFUSE COLLECTION	129,960	18,224	-	148,184	16,703	-	164,887		
NR BLDG COMMISSIONER	295,849	18,947	314,796	-	-	-	-		
NR POLICE EQUIPMENT	11,537	-	-	11,537	900	-	12,437		
NR REDEVELOPMENT	1,340,247	1,057,447	737,584	1,660,110	1,046,538	984,631	1,722,017		
INDIANA HOUSING DEVELOPMENT GRANT FUND	1	7	8	-	-	-	-		
EDENBURG	380,828	115,155	128,819	367,164	116,648	186,685	297,127		
LERU BILLING	1,510,561	498,076	500,256	1,508,381	505,705	507,328	1,506,758		
NR FIRE DONATIONS	4,953	-	480	4,473	825	-	5,298		
FIBER	491,367	979,416	846,034	624,749	460,847	581,845	503,751		
COVID-19 GRANT #2	-	16,239	16,239	-	-	-	-		
LAWRENCEBURG ENTERTAINMENT TIF	1,154,822	617,424	482,413	1,289,833	391,783	493,881	1,187,735		
RIVERFRONT DEVELOPMENT	5,726,283	19,674	-	5,745,957	6,879	364,490	5,388,346		
LOCAL ROAD AND BRIDGE MATCHING GRANT	-	637,821	599,318	38,503	861,739	814,008	86,234		
DONATION	6,505	1,350	-	7,855	-	-	7,855		
BROWNFIELD GRANT	2	76,170	76,169	3	39,401	39,400	4		

CITY OF LAWRENCEBURG
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21	Receipts	Disbursements	Cash and Investments 12-31-22
DD - USAA	-	10,158	10,158	-	14,343	14,343	-
PAYROLL	-	177,146	177,146	-	28,334	28,334	-
GTL-IRS	-	16,326	16,326	-	17,547	17,547	-
USER FEE -LAW ENFORCEMENT	-	4,732	4,732	-	4,532	4,532	-
CLERK'S RECORD PERPETUATION	194,729	9,625	-	204,354	7,677	-	212,031
COUNTY COURT COSTS	-	60,184	60,184	-	75,736	75,736	-
CITY COURT FINES	-	180	180	-	1,813	1,813	-
GARNISHMENT	-	46,590	46,590	-	54,365	54,165	200
CHILD - MM	-	7,179	7,453	(274)	7,179	6,905	-
MED INSURANCE ACCT@USBK	-	3,821,965	3,821,965	-	3,523,191	3,523,191	-
PAYROLL-FEDERAL W/H	19,536	763,299	763,621	19,214	751,722	750,707	20,229
PAYROLL-FICA	10,512	568,778	569,073	10,217	556,774	555,829	11,162
PAYROLL-MEDICARE	4,332	193,418	193,646	4,104	191,472	191,159	4,417
PAYROLL-STATE W/H	22,149	221,774	219,806	24,117	218,764	225,998	16,883
PAYROLL-COUNTY W/H	7,853	78,580	77,837	8,596	77,865	80,378	6,083
PAYROLL- PERF	(577)	207,151	206,524	50	196,600	216,463	(19,813)
ALL STATE	1,964	18,504	19,987	481	14,288	14,279	490
MANHATTAN LIFE	-	5,920	5,916	4	4,570	4,570	4
DD - WELLS FARGO	-	-	-	-	26,439	26,439	-
DD - NAPOLEON	-	37,025	37,025	-	33,375	33,375	-
DD - HUNTINGTON/IN	-	-	-	-	414	414	-
DD - KEY BANK	-	52,775	52,775	-	89,412	89,412	-
CHILD - BG	-	2,600	2,700	(100)	2,600	2,500	-
DD - COVE FEDERAL CU	-	1,239	1,239	-	-	-	-
DD - FLAGSTAR BANK	-	11,400	11,400	-	18,720	18,720	-
DD - PNC KENTUCKY	-	2,353	2,353	-	1,539	1,539	-
DD - HONDA FCU	-	8,320	8,320	-	48,768	48,768	-
PAYROLL - EMP INSURANCE	-	86	86	-	90	90	-
DD - CAPITAL ONE	-	-	-	-	754	754	-
PAYROLL - UNION DUES	6,961	76,581	76,394	7,148	78,210	77,878	7,480
LIBERTY NATIONAL	-	3,507	3,507	-	3,483	3,483	-
DD - MERCHANTS	-	49,287	49,287	-	50,448	50,448	-
PAYROLL - IAM	44,523	10,840	61,008	(5,645)	5,645	-	-
PAYROLL - GREAT WEST RETIREMENT	-	1,950	1,950	-	1,175	1,175	-
PAYROLL- AFLAC	2,331	29,051	31,139	243	27,783	27,765	261
PP LEGAL SERVICE	-	1,256	1,255	1	1,256	1,255	2
DD - ED JONES	-	16,705	16,705	-	11,058	11,058	-
DD - PNC FAYETTEVILLE NC	-	12,416	12,416	-	10,665	10,665	-
DD - CHIME ONLINE BANKING	-	1,827	1,827	-	233	233	-
CHILD - TC	-	2,600	2,700	(100)	2,600	2,500	-
DD - SUPERIOR CREDIT UNION	-	11,395	11,395	-	9,360	9,360	-
DD - PNC BANK OHIO	-	102,580	102,580	-	92,502	92,502	-
DD - GE	-	9,195	9,195	-	10,140	10,140	-
DD - 1ST FINANCIAL	-	562,642	562,642	-	435,001	435,001	-
DD - HUNTINGTON	-	46,093	46,093	-	56,328	56,328	-
DD - HOSPITAL CREDIT	-	110,523	110,523	-	117,156	117,156	-

CITY OF LAWRENCEBURG
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2021 and 2022

Fund	Cash and Investments 01-01-21		Cash and Investments 12-31-21		Cash and Investments 12-31-22		
	Receipts	Disbursements	Receipts	Disbursements	Receipts	Disbursements	
DD - DEARBORN SAVINGS	-	1,300	1,300	-	1,300	1,300	-
DD - FRIENDSHIP BANK	-	334,741	334,741	-	315,843	315,843	-
DD - KEMBA CREDIT UNION	-	7,450	7,450	-	8,854	8,854	-
DD - WOODFOREST	-	42,586	42,586	-	44,099	44,099	-
DD - COM. SPIRIT CREDIT	-	92,981	92,981	-	109,522	109,522	-
DD - POLICE FED CU	-	3,084	3,084	-	3,256	3,256	-
DD - MAIN SOURCE	-	120,103	120,103	-	123,253	123,253	-
DD - MAINSOURCE AURORA	-	49,739	49,739	-	50,907	50,907	-
DD - CHASE BANK	-	40,010	40,010	-	47,285	47,285	-
DD PRESIDENTS CREDIT UNION	-	1,865	1,865	-	-	-	-
GARN - SCHOOL	-	3,750	3,750	-	2,800	2,800	-
DD - PUTNAM INVESTMENTS	-	1,300	1,300	-	1,300	1,300	-
DD - US BANK OHIO	-	28,557	28,557	-	23,640	23,640	-
PAYROLL - CELL PHONE	-	920	920	-	1,190	1,190	-
DD - NAVY FCU	-	-	-	-	35,965	35,965	-
DD - US BANK KY	-	47,611	47,611	-	53,276	53,276	-
CHILD - LW	-	5,327	5,532	(205)	5,020	4,815	-
DD - CINCI EMPLOY CR UN	-	33,959	33,959	-	51,562	51,562	-
DD - US BANK	-	427,412	427,412	-	440,820	440,820	-
DD - FCN BANK	-	391,559	391,559	-	393,066	393,066	-
DD - FIFTH THIRD BANK	-	347,188	347,188	-	352,830	352,830	-
DD - CIVISTA BANK/UCB	-	2,025,569	2,025,569	-	2,071,271	2,071,271	-
DD - WACHOVIA BANK	-	34,261	34,261	-	-	-	-
DD - CINCO	-	3,900	3,900	-	2,925	2,925	-
PAYROLL-OHIO STATE TAX	-	-	-	-	1,590	1,019	571
PAYROLL-KENTUCKY STATE TAX	-	-	-	-	6,288	4,773	1,515
DD HUNTINGTON OHIO	-	-	-	-	65	65	-
DD HARRISON BLDG AND LOAN	-	-	-	-	7,851	7,851	-
ELECTRIC UTILITY OPERATING	2,986,627	17,128,403	18,045,487	2,069,543	17,762,728	16,508,790	3,323,481
ELECTRIC UTILITY CUSTOMER DEPOSITS	166,678	74,837	72,207	169,308	85,875	68,164	187,019
ELECTRIC UTILITY DEPRECIATION	211,167	1,922,833	301,941	1,832,059	687,883	901,307	1,618,635
ELECTRIC RESERVE	292,975	-	292,975	-	-	-	-
SEWAGE UTILITY OPERATING	2,760,284	3,795,827	4,679,062	1,877,049	3,602,275	3,659,366	1,819,958
SEWAGE UTILITY DEPRECIATION	-	1,614,663	2,830	1,611,833	380,400	196,395	1,795,838
WATER UTILITY OPERATING	4,380,159	2,501,832	4,588,305	2,293,686	2,410,765	2,770,119	1,934,332
WATER UTILITY DEPRECIATION	140,303	2,105,615	119,157	2,126,761	586,080	566,751	2,146,090
FIBER OPTICS	113,687	406,723	520,387	23	113	136	-
Totals	<u>\$ 71,250,892</u>	<u>\$ 83,865,542</u>	<u>\$ 79,117,523</u>	<u>\$ 75,998,911</u>	<u>\$ 84,826,740</u>	<u>\$ 76,861,555</u>	<u>\$ 83,964,096</u>

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

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The accompanying financial statement presents the financial information for the City.

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. Amounts received from one or more of the following: property tax, wheel tax, innkeeper's 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 City.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: local income tax, 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.

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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).

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. 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. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but 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. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the City. It includes all expenditures for the reduction of the principal and interest of the City's general obligation indebtedness.

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but 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.

F. Interfund Transfers

The City may, from time to time, make transfers 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 City. Each fund is used to account for amounts 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 City. The amounts 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 City 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 City 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 City 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 December 31 of the year preceding the budget year or January 15 of the budget year if the City is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. 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.

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

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.

State statutes authorize the City to invest in securities including, but not limited to, the following: 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 City 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 City 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 Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS 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. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

Financial Report

INPRS 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. (844) 464-6777

Contributions

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

C. Additional Pension Plans

The City also contributes to additional pension plans unique to the City. Information regarding these plans may be obtained from the City.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants where reimbursement was not received by year end. Some trivial cash balance deficits were due to posting errors within payroll funds resulting in a timing difference between clearing fund disbursements and the corresponding receipt. Additionally, the Payroll - PERF fund was negative as a result of the City not receiving reimbursement from its municipal utilities by year end.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DOUGHTY ROAD STORMWATER GRANT	GARNISHMENT - CHILD	FOP LEGAL DEFENSE	DD - COPFCU	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	MVH RESTRICTED	NR PARKING FEES
Cash and investments - beginning	\$ -	\$ -	\$ 1,106	\$ -	\$ 4,224,442	\$ 380,521	\$ 226,838	\$ 96,457	\$ 12,276
Receipts:									
Taxes	-	-	-	-	6,831,844	350,236	-	-	-
Licenses and permits	-	-	-	-	2,505	-	-	-	-
Intergovernmental receipts	-	-	-	-	1,631,956	114,316	90,841	105,762	-
Charges for services	-	-	-	-	5	-	-	-	170
Fines and forfeits	-	-	-	-	42,074	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	20,965	1,315	4,000	1,199,539	2,981	-	-	-
Total receipts	-	20,965	1,315	4,000	9,707,923	467,533	90,841	105,762	170
Disbursements:									
Personal services	-	-	-	-	6,672,758	-	-	-	-
Supplies	-	-	-	-	108,467	323,181	-	-	-
Other services and charges	-	-	-	-	427,676	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	103,739	25,614	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	21,765	1,312	4,000	495,682	-	-	-	-
Total disbursements	-	21,765	1,312	4,000	7,704,583	426,920	25,614	-	-
Excess (deficiency) of receipts over disbursements	-	(800)	3	-	2,003,340	40,613	65,227	105,762	170
Cash and investments - ending	\$ -	\$ (800)	\$ 1,109	\$ -	\$ 6,227,782	\$ 421,134	\$ 292,065	\$ 202,219	\$ 12,446

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PARK NONREVERTING OPERATING	NR PLAN COMMISSION	LOCAL LAW ENFORCEMENT CONTINUING EDUCATION	UNSAFE BUILDING	PARK AND RECREATION	RAINY DAY	OPIOID SETTLEMENT RESTRICTED	OPIOID SETTLEMENT UNRESTRICTED	LEVY EXCESS
Cash and investments - beginning	\$ 624,548	\$ 55,538	\$ 60,602	\$ -	\$ 197,821	\$ 1,976,849	\$ -	\$ -	\$ 50
Receipts:									
Taxes	-	-	-	-	369,721	-	-	-	-
Licenses and permits	-	300	1,350	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,030	5,000	-	-	-
Charges for services	198,477	-	2,867	-	1,529	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	4,600	31,222	1,913	-	-	3,062,075	-	-	-
Total receipts	203,077	31,522	6,130	-	380,280	3,067,075	-	-	-
Disbursements:									
Personal services	-	-	-	-	410,641	-	-	-	-
Supplies	61,645	-	-	-	-	-	-	-	-
Other services and charges	-	34,960	5,811	-	-	925,804	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	144,824	6,183	-	-	-	302,864	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	18,225	-	-	1,091	-	-	-	-
Total disbursements	206,469	59,368	5,811	-	411,732	1,228,668	-	-	-
Excess (deficiency) of receipts over disbursements	(3,392)	(27,846)	319	-	(31,452)	1,838,407	-	-	-
Cash and investments - ending	\$ 621,156	\$ 27,692	\$ 60,921	\$ -	\$ 166,369	\$ 3,815,256	\$ -	\$ -	\$ 50

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CUMULATIVE CAPITAL IMPROVEMENT - CIG TAX	NR FIRE FIGHTING EQUIPMENT	RIVERBOAT	POLICE PENSION	LIT PUBLIC SAFETY	CITY COURT	ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	N/R BUILDING & MONUMENT MAINTENANCE	N/R FALL FEST
Cash and investments - beginning	\$ 45,526	\$ 1,210,756	\$ 6,561,467	\$ 1,393,343	\$ 456,228	\$ 13,227	\$ -	\$ 5,768,917	\$ 491
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	275	-	-	-	-	-	-
Intergovernmental receipts	10,359	14,457	14,696,091	-	1,233,088	-	564,544	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	303,991	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	228,048	616,699	241,662	882	-	-	25,501	-
Total receipts	10,359	242,505	15,313,065	241,662	1,233,970	303,991	564,544	25,501	-
Disbursements:									
Personal services	-	-	519,578	171,586	1,066,099	-	-	-	-
Supplies	-	-	9,722	-	18,740	-	-	-	-
Other services and charges	19,998	-	7,009,529	-	58,701	-	369,955	149,014	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	109,744	278,242	-	91,352	-	-	105,283	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	6,740,442	239,689	-	296,661	-	-	491
Total disbursements	19,998	109,744	14,557,513	411,275	1,234,892	296,661	369,955	254,297	491
Excess (deficiency) of receipts over disbursements	(9,639)	132,761	755,552	(169,613)	(922)	7,330	194,589	(228,796)	(491)
Cash and investments - ending	\$ 35,887	\$ 1,343,517	\$ 7,317,019	\$ 1,223,730	\$ 455,306	\$ 20,557	\$ 194,589	\$ 5,540,121	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CHIRP GRANT	N/R PARKS MAINTENANCE	MUNICIPAL DEVELOPMENT	LAWRENCEBURG HOUSING RLF	NR REFUSE COLLECTION	NR BLDG COMMISSIONER	NR POLICE EQUIPMENT	NR REDEVELOPMENT
Cash and investments - beginning	\$ -	\$ 3,858,087	\$ 21,621,374	\$ 45,320	\$ 129,960	\$ 295,849	\$ 11,537	\$ 1,340,247
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	18,093	-	-
Intergovernmental receipts	15,578	-	5,940,000	-	-	-	-	-
Charges for services	-	18,000	137,303	-	16,760	-	-	15,812
Fines and forfeits	-	1,217	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	2,424	701,217	3	1,464	854	-	1,041,635
Total receipts	15,578	21,641	6,778,520	3	18,224	18,947	-	1,057,447
Disbursements:								
Personal services	-	-	-	-	-	-	-	178,003
Supplies	15,714	44,062	34,091	-	-	-	-	-
Other services and charges	-	104,951	4,094,257	-	-	48,082	-	51,838
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	415,310	3,270,553	-	-	-	-	465,446
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	15	-	-	266,714	-	42,297
Total disbursements	15,714	564,323	7,398,916	-	-	314,796	-	737,584
Excess (deficiency) of receipts over disbursements	(136)	(542,682)	(620,396)	3	18,224	(295,849)	-	319,863
Cash and investments - ending	\$ (136)	\$ 3,315,405	\$ 21,000,978	\$ 45,323	\$ 148,184	\$ -	\$ 11,537	\$ 1,660,110

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	INDIANA HOUSING DEVELOPMENT GRANT FUND	EDENBURG	LERU BILLING	NR FIRE DONATIONS	FIBER	COVID-19 GRANT #2	LAWRENCEBURG ENTERTAINMENT TIF	RIVERFRONT DEVELOPMENT
Cash and investments - beginning	\$ 1	\$ 380,828	\$ 1,510,561	\$ 4,953	\$ 491,367	\$ -	\$ 1,154,822	\$ 5,726,283
Receipts:								
Taxes	-	-	-	-	-	-	617,424	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	14,312	-	-	16,239	-	-
Charges for services	-	113,090	440,244	-	203,958	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	7	2,065	43,520	-	775,458	-	-	19,674
Total receipts	7	115,155	498,076	-	979,416	16,239	617,424	19,674
Disbursements:								
Personal services	-	-	-	-	179,942	-	-	-
Supplies	-	477	-	-	72,705	-	-	-
Other services and charges	-	128,342	28,223	480	148,426	16,239	-	-
Debt service - principal and interest	-	-	-	-	-	-	482,413	-
Capital outlay	8	-	19,680	-	441,121	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	452,353	-	3,840	-	-	-
Total disbursements	8	128,819	500,256	480	846,034	16,239	482,413	-
Excess (deficiency) of receipts over disbursements	(1)	(13,664)	(2,180)	(480)	133,382	-	135,011	19,674
Cash and investments - ending	\$ -	\$ 367,164	\$ 1,508,381	\$ 4,473	\$ 624,749	\$ -	\$ 1,289,833	\$ 5,745,957

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LOCAL ROAD AND BRIDGE MATCHING GRANT	DONATION	BROWNFIELD GRANT	DD - USAA	PAYROLL	GTL-IRS	USER FEE -LAW ENFORCEMENT	CLERK'S RECORD PERPETUATION	COUNTY COURT COSTS
Cash and investments - beginning	\$ -	\$ 6,505	\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 194,729	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	478,366	-	76,169	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	4,732	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	60,184
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	159,455	1,350	1	10,158	177,146	16,326	-	9,625	-
Total receipts	637,821	1,350	76,170	10,158	177,146	16,326	4,732	9,625	60,184
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	76,169	-	-	16,326	4,732	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	599,318	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	10,158	177,146	-	-	-	60,184
Total disbursements	599,318	-	76,169	10,158	177,146	16,326	4,732	-	60,184
Excess (deficiency) of receipts over disbursements	38,503	1,350	1	-	-	-	-	9,625	-
Cash and investments - ending	\$ 38,503	\$ 7,855	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 204,354	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CITY COURT FINES	GARNISHMENT	CHILD - MM	MED INSURANCE ACCT@USBK	PAYROLL-FEDERAL W/H	PAYROLL-FICA	PAYROLL-MEDICARE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 19,536	\$ 10,512	\$ 4,332
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	180	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	46,590	7,179	3,821,965	763,299	568,778	193,418
Total receipts	180	46,590	7,179	3,821,965	763,299	568,778	193,418
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	180	46,590	7,453	3,821,965	763,621	569,073	193,646
Total disbursements	180	46,590	7,453	3,821,965	763,621	569,073	193,646
Excess (deficiency) of receipts over disbursements	-	-	(274)	-	(322)	(295)	(228)
Cash and investments - ending	\$ -	\$ -	\$ (274)	\$ -	\$ 19,214	\$ 10,217	\$ 4,104

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL- PERF	ALL STATE	MANHATTAN LIFE	DD - WELLS FARGO	DD - NAPOLEON	DD - HUNTINGTON/IN
Cash and investments - beginning	\$ 22,149	\$ 7,853	\$ (577)	\$ 1,964	\$ -	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	221,774	78,580	207,151	18,504	5,920	-	37,025	-
Total receipts	221,774	78,580	207,151	18,504	5,920	-	37,025	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	219,806	77,837	206,524	19,987	5,916	-	37,025	-
Total disbursements	219,806	77,837	206,524	19,987	5,916	-	37,025	-
Excess (deficiency) of receipts over disbursements	1,968	743	627	(1,483)	4	-	-	-
Cash and investments - ending	\$ 24,117	\$ 8,596	\$ 50	\$ 481	\$ 4	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DD - KEY BANK	CHILD - BG	DD - COVE FEDERAL CU	DD - FLAGSTAR BANK	DD - PNC KENTUCKY	DD - HONDA FCU	PAYROLL - EMP INSURANCE	DD - CAPITAL ONE	PAYROLL - UNION DUES	LIBERTY NATIONAL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,961	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	52,775	2,600	1,239	11,400	2,353	8,320	86	-	76,581	3,507
Total receipts	52,775	2,600	1,239	11,400	2,353	8,320	86	-	76,581	3,507
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	52,775	2,700	1,239	11,400	2,353	8,320	86	-	76,394	3,507
Total disbursements	52,775	2,700	1,239	11,400	2,353	8,320	86	-	76,394	3,507
Excess (deficiency) of receipts over disbursements	-	(100)	-	-	-	-	-	-	187	-
Cash and investments - ending	\$ -	\$ (100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,148	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DD - MERCHANTS	PAYROLL - IAM	PAYROLL - GREAT WEST RETIREMENT	PAYROLL- AFLAC	PP LEGAL SERVICE	DD - ED JONES	DD - PNC FAYETTEVILLE NC	DD - CHIME ONLINE BANKING	CHILD - TC
Cash and investments - beginning	\$ -	\$ 44,523	\$ -	\$ 2,331	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	49,287	10,840	1,950	29,051	1,256	16,705	12,416	1,827	2,600
Total receipts	49,287	10,840	1,950	29,051	1,256	16,705	12,416	1,827	2,600
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	49,287	61,008	1,950	31,139	1,255	16,705	12,416	1,827	2,700
Total disbursements	49,287	61,008	1,950	31,139	1,255	16,705	12,416	1,827	2,700
Excess (deficiency) of receipts over disbursements	-	(50,168)	-	(2,088)	1	-	-	-	(100)
Cash and investments - ending	\$ -	\$ (5,645)	\$ -	\$ 243	\$ 1	\$ -	\$ -	\$ -	\$ (100)

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DD - SUPERIOR CREDIT UNION	DD - PNC BANK OHIO	DD - GE	DD - 1ST FINANCIAL	DD - HUNTINGTON	DD - HOSPITAL CREDIT	DD - DEARBORN SAVINGS	DD - FRIENDSHIP BANK	DD - KEMBA CREDIT UNION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	11,395	102,580	9,195	562,642	46,093	110,523	1,300	334,741	7,450
Total receipts	<u>11,395</u>	<u>102,580</u>	<u>9,195</u>	<u>562,642</u>	<u>46,093</u>	<u>110,523</u>	<u>1,300</u>	<u>334,741</u>	<u>7,450</u>
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	11,395	102,580	9,195	562,642	46,093	110,523	1,300	334,741	7,450
Total disbursements	<u>11,395</u>	<u>102,580</u>	<u>9,195</u>	<u>562,642</u>	<u>46,093</u>	<u>110,523</u>	<u>1,300</u>	<u>334,741</u>	<u>7,450</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DD- WOODFOREST	DD - COM. SPIRIT CREDIT	DD - POLICE FED CU	DD - MAIN SOURCE	DD - MAINSOURCE AURORA	DD - CHASE BANK	DD PRESIDENTS CREDIT UNION	GARN - SCHOOL	DD - PUTNAM INVESTMENTS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	42,586	92,981	3,084	120,103	49,739	40,010	1,865	3,750	1,300
Total receipts	42,586	92,981	3,084	120,103	49,739	40,010	1,865	3,750	1,300
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	42,586	92,981	3,084	120,103	49,739	40,010	1,865	3,750	1,300
Total disbursements	42,586	92,981	3,084	120,103	49,739	40,010	1,865	3,750	1,300
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DD - US BANK OHIO	PAYROLL - CELL PHONE	DD - NAVY FCU	DD - US BANK KY	CHILD - LW	DD - CINCI EMPLOY CR UN	DD - US BANK	DD - FCN BANK	DD - FIFTH THIRD BANK	DD - CIVISTA BANK/UCB
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	28,557	920	-	47,611	5,327	33,959	427,412	391,559	347,188	2,025,569
Total receipts	28,557	920	-	47,611	5,327	33,959	427,412	391,559	347,188	2,025,569
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	28,557	920	-	47,611	5,532	33,959	427,412	391,559	347,188	2,025,569
Total disbursements	28,557	920	-	47,611	5,532	33,959	427,412	391,559	347,188	2,025,569
Excess (deficiency) of receipts over disbursements	-	-	-	-	(205)	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (205)	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DD - WACHOVIA BANK	DD - CINCO	PAYROLL-OHIO STATE TAX	PAYROLL-KENTUCKY STATE TAX	DD HUNTINGTON OHIO	DD HARRISON BLDG AND LOAN	ELECTRIC UTILITY OPERATING	ELECTRIC UTILITY CUSTOMER DEPOSITS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,986,627	\$ 166,678
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	16,373,121	-
Other receipts	34,261	3,900	-	-	-	-	755,282	74,837
Total receipts	34,261	3,900	-	-	-	-	17,128,403	74,837
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	15,994,630	1,487
Other disbursements	34,261	3,900	-	-	-	-	2,050,857	70,720
Total disbursements	34,261	3,900	-	-	-	-	18,045,487	72,207
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	(917,084)	2,630
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,069,543	\$ 169,308

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	ELECTRIC UTILITY DEPRECIATION	ELECTRIC RESERVE	SEWAGE UTILITY OPERATING	SEWAGE UTILITY DEPRECIATION	WATER UTILITY OPERATING	WATER UTILITY DEPRECIATION	FIBER OPTICS	Totals
Cash and investments - beginning	\$ 211,167	\$ 292,975	\$ 2,760,284	\$ -	\$ 4,380,159	\$ 140,303	\$ 113,687	\$ 71,250,892
Receipts:								
Taxes	-	-	-	-	-	-	-	8,169,225
Licenses and permits	-	-	-	-	-	-	-	22,523
Intergovernmental receipts	-	-	-	-	-	-	-	25,016,108
Charges for services	-	-	-	-	-	-	-	1,152,947
Fines and forfeits	-	-	-	-	-	-	-	407,646
Utility fees	-	-	3,731,859	-	2,324,023	-	-	22,429,003
Other receipts	1,922,833	-	63,968	1,614,663	177,809	2,105,615	406,723	26,668,090
Total receipts	1,922,833	-	3,795,827	1,614,663	2,501,832	2,105,615	406,723	83,865,542
Disbursements:								
Personal services	-	-	-	-	-	-	-	9,198,607
Supplies	-	-	-	-	-	-	-	688,804
Other services and charges	-	-	-	-	-	-	-	13,719,513
Debt service - principal and interest	-	-	-	-	-	-	-	482,413
Capital outlay	-	-	-	-	-	-	-	6,379,281
Utility operating expenses	-	-	2,999,453	-	2,141,498	-	-	21,137,068
Other disbursements	301,941	292,975	1,679,609	2,830	2,446,807	119,157	520,387	27,511,837
Total disbursements	301,941	292,975	4,679,062	2,830	4,588,305	119,157	520,387	79,117,523
Excess (deficiency) of receipts over disbursements	1,620,892	(292,975)	(883,235)	1,611,833	(2,086,473)	1,986,458	(113,664)	4,748,019
Cash and investments - ending	\$ 1,832,059	\$ -	\$ 1,877,049	\$ 1,611,833	\$ 2,293,686	\$ 2,126,761	\$ 23	\$ 75,998,911

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DOUGHTY ROAD STORMWATER GRANT	GARNISHMENT - CHILD	FOP LEGAL DEFENSE	DD - COPFCU	GENERAL	MOTOR VEHICLE HIGHWAY	LOCAL ROAD AND STREET	MVH RESTRICTED	NR PARKING FEES
Cash and investments - beginning	\$ -	\$ (800)	\$ 1,109	\$ -	\$ 6,227,782	\$ 421,134	\$ 292,065	\$ 202,219	\$ 12,446
Receipts:									
Taxes	-	-	-	-	6,678,799	239,854	-	-	-
Licenses and permits	-	-	-	-	1,390	-	-	-	-
Intergovernmental receipts	31,193	-	-	-	2,017,369	113,614	94,473	107,791	-
Charges for services	-	-	-	-	15	-	-	-	555
Fines and forfeits	-	-	-	-	43,715	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	1,061,534	19,860	1,314	5,200	687,297	27,964	-	-	-
Total receipts	1,092,727	19,860	1,314	5,200	9,428,585	381,432	94,473	107,791	555
Disbursements:									
Personal services	-	-	-	-	6,709,751	-	-	-	-
Supplies	-	-	-	-	116,046	339,452	-	-	-
Other services and charges	264,360	-	-	-	422,259	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	417,306	-	-	-	-	69,045	18,277	179,466	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	19,060	1,312	5,200	2,069	-	-	-	-
Total disbursements	681,666	19,060	1,312	5,200	7,250,125	408,497	18,277	179,466	-
Excess (deficiency) of receipts over disbursements	411,061	800	2	-	2,178,460	(27,065)	76,196	(71,675)	555
Cash and investments - ending	\$ 411,061	\$ -	\$ 1,111	\$ -	\$ 8,406,242	\$ 394,069	\$ 368,261	\$ 130,544	\$ 13,001

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PARK NONREVERTING OPERATING	NR PLAN COMMISSION	LOCAL LAW ENFORCEMENT CONTINUING EDUCATION	UNSAFE BUILDING	PARK AND RECREATION	RAINY DAY	OPIOID SETTLEMENT RESTRICTED	OPIOID SETTLEMENT UNRESTRICTED	LEVY EXCESS
Cash and investments - beginning	\$ 621,156	\$ 27,692	\$ 60,921	\$ -	\$ 166,369	\$ 3,815,256	\$ -	\$ -	\$ 50
Receipts:									
Taxes	-	-	-	-	445,720	-	-	-	-
Licenses and permits	-	300	2,110	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,110	-	10,821	23,145	14,948	6,406	-
Charges for services	193,708	-	3,027	-	691	62,175	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	63,206	2,104	50,000	-	4,632,903	-	-	-
Total receipts	193,708	63,506	9,351	50,000	457,232	4,718,223	14,948	6,406	-
Disbursements:									
Personal services	-	-	-	-	439,860	-	-	-	-
Supplies	94,770	-	-	-	-	-	-	-	-
Other services and charges	-	2,750	6,632	-	-	738,529	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	74,825	-	-	-	-	777,881	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	6,111	47,100	-	-	-	-	-	-	-
Total disbursements	175,706	49,850	6,632	-	439,860	1,516,410	-	-	-
Excess (deficiency) of receipts over disbursements	18,002	13,656	2,719	50,000	17,372	3,201,813	14,948	6,406	-
Cash and investments - ending	\$ 639,158	\$ 41,348	\$ 63,640	\$ 50,000	\$ 183,741	\$ 7,017,069	\$ 14,948	\$ 6,406	\$ 50

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CUMULATIVE CAPITAL IMPROVEMENT - CIG TAX	NR FIRE FIGHTING EQUIPMENT	RIVERBOAT	POLICE PENSION	LIT PUBLIC SAFETY	CITY COURT	ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	N/R BUILDING & MONUMENT MAINTENANCE	N/R FALL FEST
Cash and investments - beginning	\$ 35,887	\$ 1,343,517	\$ 7,317,019	\$ 1,223,730	\$ 455,306	\$ 20,557	\$ 194,589	\$ 5,540,121	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	9,309	215,118	15,933,424	-	1,525,947	-	568,818	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	297,081	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	-	30,863	138,937	237,662	10,347	-	-	58,013	-
Total receipts	9,309	245,981	16,072,361	237,662	1,536,294	297,081	568,818	58,013	-
Disbursements:									
Personal services	-	-	464,839	145,144	1,146,416	-	-	-	-
Supplies	-	-	8,940	-	31,560	-	-	-	-
Other services and charges	12,658	33,002	6,122,704	-	-	-	412,309	146,430	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	129,737	300,815	-	-	-	-	245,596	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	7,307,890	240,671	-	296,700	-	-	-
Total disbursements	12,658	162,739	14,205,188	385,815	1,177,976	296,700	412,309	392,026	-
Excess (deficiency) of receipts over disbursements	(3,349)	83,242	1,867,173	(148,153)	358,318	381	156,509	(334,013)	-
Cash and investments - ending	\$ 32,538	\$ 1,426,759	\$ 9,184,192	\$ 1,075,577	\$ 813,624	\$ 20,938	\$ 351,098	\$ 5,206,108	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CHIRP GRANT	N/R PARKS MAINTENANCE	MUNICIPAL DEVELOPMENT	LAWRENCEBURG HOUSING RLF	NR REFUSE COLLECTION	NR BLDG COMMISSIONER	NR POLICE EQUIPMENT	NR REDEVELOPMENT
Cash and investments - beginning	\$ (136)	\$ 3,315,405	\$ 21,000,978	\$ 45,323	\$ 148,184	\$ -	\$ 11,537	\$ 1,660,110
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	12,664	-	5,940,000	-	-	-	-	-
Charges for services	-	18,000	153,609	-	12,979	-	-	7,906
Fines and forfeits	-	2,604	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	29,988	2,997,253	1	3,724	-	900	1,038,632
Total receipts	12,664	50,592	9,090,862	1	16,703	-	900	1,046,538
Disbursements:								
Personal services	-	-	-	-	-	-	-	183,440
Supplies	12,528	23,624	62,929	-	-	-	-	-
Other services and charges	-	98,048	5,510,258	-	-	-	-	63,171
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	237,490	3,382,117	-	-	-	-	738,020
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	75	45,324	-	-	-	-
Total disbursements	12,528	359,162	8,955,379	45,324	-	-	-	984,631
Excess (deficiency) of receipts over disbursements	136	(308,570)	135,483	(45,323)	16,703	-	900	61,907
Cash and investments - ending	\$ -	\$ 3,006,835	\$ 21,136,461	\$ -	\$ 164,887	\$ -	\$ 12,437	\$ 1,722,017

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	INDIANA HOUSING DEVELOPMENT GRANT FUND	EDENBURG	LERU BILLING	NR FIRE DONATIONS	FIBER	COVID-19 GRANT #2	LAWRENCEBURG ENTERTAINMENT TIF	RIVERFRONT DEVELOPMENT
Cash and investments - beginning	\$ -	\$ 367,164	\$ 1,508,381	\$ 4,473	\$ 624,749	\$ -	\$ 1,289,833	\$ 5,745,957
Receipts:								
Taxes	-	-	-	-	-	-	391,783	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	15,118	-	-	-	-	-
Charges for services	-	116,047	446,150	-	459,354	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	601	44,437	825	1,493	-	-	6,879
Total receipts	-	116,648	505,705	825	460,847	-	391,783	6,879
Disbursements:								
Personal services	-	-	-	-	248,360	-	-	-
Supplies	-	903	-	-	79,824	-	-	-
Other services and charges	-	185,782	28,860	-	54,609	-	-	364,490
Debt service - principal and interest	-	-	-	-	-	-	493,881	-
Capital outlay	-	-	51,218	-	198,982	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	-	427,250	-	70	-	-	-
Total disbursements	-	186,685	507,328	-	581,845	-	493,881	364,490
Excess (deficiency) of receipts over disbursements	-	(70,037)	(1,623)	825	(120,998)	-	(102,098)	(357,611)
Cash and investments - ending	\$ -	\$ 297,127	\$ 1,506,758	\$ 5,298	\$ 503,751	\$ -	\$ 1,187,735	\$ 5,388,346

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LOCAL ROAD AND BRIDGE MATCHING GRANT	DONATION	BROWNFIELD GRANT	DD - USAA	PAYROLL	GTL-IRS	USER FEE -LAW ENFORCEMENT	CLERK'S RECORD PERPETUATION	COUNTY COURT COSTS
Cash and investments - beginning	\$ 38,503	\$ 7,855	\$ 3	\$ -	\$ -	\$ -	\$ -	\$ 204,354	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	646,304	-	39,400	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	4,532	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	75,736
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	215,435	-	1	14,343	28,334	17,547	-	7,677	-
Total receipts	861,739	-	39,401	14,343	28,334	17,547	4,532	7,677	75,736
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	39,400	-	-	17,547	4,532	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	804,382	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	9,626	-	-	14,343	28,334	-	-	-	75,736
Total disbursements	814,008	-	39,400	14,343	28,334	17,547	4,532	-	75,736
Excess (deficiency) of receipts over disbursements	47,731	-	1	-	-	-	-	7,677	-
Cash and investments - ending	\$ 86,234	\$ 7,855	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 212,031	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CITY COURT FINES	GARNISHMENT	CHILD - MM	MED INSURANCE ACCT@USBK	PAYROLL-FEDERAL W/H	PAYROLL-FICA	PAYROLL-MEDICARE
Cash and investments - beginning	\$ -	\$ -	\$ (274)	\$ -	\$ 19,214	\$ 10,217	\$ 4,104
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	1,813	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	54,365	7,179	3,523,191	751,722	556,774	191,472
Total receipts	<u>1,813</u>	<u>54,365</u>	<u>7,179</u>	<u>3,523,191</u>	<u>751,722</u>	<u>556,774</u>	<u>191,472</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	1,813	54,165	6,905	3,523,191	750,707	555,829	191,159
Total disbursements	<u>1,813</u>	<u>54,165</u>	<u>6,905</u>	<u>3,523,191</u>	<u>750,707</u>	<u>555,829</u>	<u>191,159</u>
Excess (deficiency) of receipts over disbursements	-	200	274	-	1,015	945	313
Cash and investments - ending	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,229</u>	<u>\$ 11,162</u>	<u>\$ 4,417</u>

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL- PERF	ALL STATE	MANHATTAN LIFE	DD - WELLS FARGO	DD - NAPOLEON	DD - HUNTINGTON/IN
Cash and investments - beginning	\$ 24,117	\$ 8,596	\$ 50	\$ 481	\$ 4	\$ -	\$ -	\$ -
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	218,764	77,865	196,600	14,288	4,570	26,439	33,375	414
Total receipts	218,764	77,865	196,600	14,288	4,570	26,439	33,375	414
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	225,998	80,378	216,463	14,279	4,570	26,439	33,375	414
Total disbursements	225,998	80,378	216,463	14,279	4,570	26,439	33,375	414
Excess (deficiency) of receipts over disbursements	(7,234)	(2,513)	(19,863)	9	-	-	-	-
Cash and investments - ending	\$ 16,883	\$ 6,083	\$ (19,813)	\$ 490	\$ 4	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DD - KEY BANK	CHILD - BG	DD - COVE FEDERAL CU	DD - FLAGSTAR BANK	DD - PNC KENTUCKY	DD - HONDA FCU	PAYROLL - EMP INSURANCE	DD - CAPITAL ONE	PAYROLL - UNION DUES	LIBERTY NATIONAL
Cash and investments - beginning	\$ -	\$ (100)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,148	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	89,412	2,600	-	18,720	1,539	48,768	90	754	78,210	3,483
Total receipts	89,412	2,600	-	18,720	1,539	48,768	90	754	78,210	3,483
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	89,412	2,500	-	18,720	1,539	48,768	90	754	77,878	3,483
Total disbursements	89,412	2,500	-	18,720	1,539	48,768	90	754	77,878	3,483
Excess (deficiency) of receipts over disbursements	-	100	-	-	-	-	-	-	332	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,480	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DD - MERCHANTS	PAYROLL - IAM	PAYROLL - GREAT WEST RETIREMENT	PAYROLL- AFLAC	PP LEGAL SERVICE	DD - ED JONES	DD - PNC FAYETTEVILLE NC	DD - CHIME ONLINE BANKING	CHILD - TC
Cash and investments - beginning	\$ -	\$ (5,645)	\$ -	\$ 243	\$ 1	\$ -	\$ -	\$ -	\$ (100)
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	50,448	5,645	1,175	27,783	1,256	11,058	10,665	233	2,600
Total receipts	50,448	5,645	1,175	27,783	1,256	11,058	10,665	233	2,600
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	50,448	-	1,175	27,765	1,255	11,058	10,665	233	2,500
Total disbursements	50,448	-	1,175	27,765	1,255	11,058	10,665	233	2,500
Excess (deficiency) of receipts over disbursements	-	5,645	-	18	1	-	-	-	100
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 261	\$ 2	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DD - SUPERIOR CREDIT UNION	DD - PNC BANK OHIO	DD - GE	DD - 1ST FINANCIAL	DD - HUNTINGTON	DD - HOSPITAL CREDIT	DD - DEARBORN SAVINGS	DD - FRIENDSHIP BANK	DD - KEMBA CREDIT UNION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	9,360	92,502	10,140	435,001	56,328	117,156	1,300	315,843	8,854
Total receipts	9,360	92,502	10,140	435,001	56,328	117,156	1,300	315,843	8,854
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	9,360	92,502	10,140	435,001	56,328	117,156	1,300	315,843	8,854
Total disbursements	9,360	92,502	10,140	435,001	56,328	117,156	1,300	315,843	8,854
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DD- WOODFOREST	DD - COM. SPIRIT CREDIT	DD - POLICE FED CU	DD - MAIN SOURCE	DD - MAINSOURCE AURORA	DD - CHASE BANK	DD PRESIDENTS CREDIT UNION	GARN - SCHOOL	DD - PUTNAM INVESTMENTS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:									
Taxes	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-
Other receipts	44,099	109,522	3,256	123,253	50,907	47,285	-	2,800	1,300
Total receipts	44,099	109,522	3,256	123,253	50,907	47,285	-	2,800	1,300
Disbursements:									
Personal services	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-
Other disbursements	44,099	109,522	3,256	123,253	50,907	47,285	-	2,800	1,300
Total disbursements	44,099	109,522	3,256	123,253	50,907	47,285	-	2,800	1,300
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DD - US BANK OHIO	PAYROLL - CELL PHONE	DD - NAVY FCU	DD - US BANK KY	CHILD - LW	DD - CINCI EMPLOY CR UN	DD - US BANK	DD - FCN BANK	DD - FIFTH THIRD BANK	DD - CIVISTA BANK/UCB
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (205)	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	23,640	1,190	35,965	53,276	5,020	51,562	440,820	393,066	352,830	2,071,271
Total receipts	23,640	1,190	35,965	53,276	5,020	51,562	440,820	393,066	352,830	2,071,271
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	23,640	1,190	35,965	53,276	4,815	51,562	440,820	393,066	352,830	2,071,271
Total disbursements	23,640	1,190	35,965	53,276	4,815	51,562	440,820	393,066	352,830	2,071,271
Excess (deficiency) of receipts over disbursements	-	-	-	-	205	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DD - WACHOVIA BANK	DD - CINCO	PAYROLL-OHIO STATE TAX	PAYROLL-KENTUCKY STATE TAX	DD HUNTINGTON OHIO	DD HARRISON BLDG AND LOAN	ELECTRIC UTILITY OPERATING	ELECTRIC UTILITY CUSTOMER DEPOSITS
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,069,543	\$ 169,308
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	16,250,849	-
Other receipts	-	2,925	1,590	6,288	65	7,851	1,511,879	85,875
Total receipts	-	2,925	1,590	6,288	65	7,851	17,762,728	85,875
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	15,712,131	-
Other disbursements	-	2,925	1,019	4,773	65	7,851	796,659	68,164
Total disbursements	-	2,925	1,019	4,773	65	7,851	16,508,790	68,164
Excess (deficiency) of receipts over disbursements	-	-	571	1,515	-	-	1,253,938	17,711
Cash and investments - ending	\$ -	\$ -	\$ 571	\$ 1,515	\$ -	\$ -	\$ 3,323,481	\$ 187,019

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ELECTRIC UTILITY DEPRECIATION	ELECTRIC RESERVE	SEWAGE UTILITY OPERATING	SEWAGE UTILITY DEPRECIATION	WATER UTILITY OPERATING	WATER UTILITY DEPRECIATION	FIBER OPTICS	Totals
Cash and investments - beginning	\$ 1,832,059	\$ -	\$ 1,877,049	\$ 1,611,833	\$ 2,293,686	\$ 2,126,761	\$ 23	\$ 75,998,911
Receipts:								
Taxes	-	-	-	-	-	-	-	7,756,156
Licenses and permits	-	-	-	-	-	-	-	3,800
Intergovernmental receipts	-	-	-	-	-	-	-	27,327,972
Charges for services	-	-	-	-	-	-	-	1,478,748
Fines and forfeits	-	-	-	-	-	-	-	420,949
Utility fees	-	-	3,257,888	-	1,565,610	-	-	21,074,347
Other receipts	687,883	-	344,387	380,400	845,155	586,080	113	26,764,768
Total receipts	687,883	-	3,602,275	380,400	2,410,765	586,080	113	84,826,740
Disbursements:								
Personal services	-	-	-	-	-	-	-	9,337,810
Supplies	-	-	-	-	-	-	-	770,576
Other services and charges	-	-	-	-	-	-	-	14,528,330
Debt service - principal and interest	-	-	-	-	-	-	-	493,881
Capital outlay	-	-	-	-	-	-	-	7,625,157
Utility operating expenses	-	-	3,276,112	-	2,181,822	-	-	21,170,065
Other disbursements	901,307	-	383,254	196,395	588,297	566,751	136	22,935,736
Total disbursements	901,307	-	3,659,366	196,395	2,770,119	566,751	136	76,861,555
Excess (deficiency) of receipts over disbursements	(213,424)	-	(57,091)	184,005	(359,354)	19,329	(23)	7,965,185
Cash and investments - ending	\$ 1,618,635	\$ -	\$ 1,819,958	\$ 1,795,838	\$ 1,934,332	\$ 2,146,090	\$ -	\$ 83,964,096

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OTHER INFORMATION

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CITY OF LAWRENCEBURG
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 282,814	\$ -
Electric	1,821,833	1,179,930
Wastewater	9,970	297,153
Water	25,441	116,514
Fiber Optic	-	119
	<u> </u>	<u> </u>
Totals	<u>\$ 2,140,058</u>	<u>\$ 1,593,716</u>

CITY OF LAWRENCEBURG
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Flex Technology (Millenium)	City Court Scanner	\$ 855	9/29/2020	9/29/2025
GreatAmerica Financial Services	Copier Lease	12,204	3/24/2022	3/24/2027
Pitney Bowes	Postage machine	<u>2,649</u>	11/19/2018	11/19/2023
Total governmental activities		<u>15,708</u>		
Total of annual lease payments		<u>\$ 15,708</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	City of Lawrenceburg IN General Obligation Bond Series 2019	\$ 2,490,000	\$ 175,000
General obligation bonds	City of Lawrenceburg IN Redevelopment District Bond Series 2019	<u>2,490,000</u>	<u>175,000</u>
Total governmental activities		<u>4,980,000</u>	<u>350,000</u>
Totals		<u>\$ 4,980,000</u>	<u>\$ 350,000</u>

CITY OF LAWRENCEBURG
SCHEDULE OF CAPITAL ASSETS
December 31, 2022

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	\$ 16,600,399
Infrastructure	89,014,495
Buildings	112,281,254
Improvements other than buildings	66,300,155
Machinery, equipment, and vehicles	18,422,898
Construction in progress	<u>1,798,614</u>
Total governmental activities	<u>304,417,815</u>
Electric:	
Infrastructure	25,416,709
Buildings	3,796,328
Machinery, equipment, and vehicles	2,125,456
Construction in progress	<u>1,184,058</u>
Total Electric	<u>32,522,551</u>
Wastewater:	
Land	498
Infrastructure	8,808,500
Buildings	894,547
Machinery, equipment, and vehicles	6,479,167
Construction in progress	<u>357,257</u>
Total Wastewater	<u>16,539,969</u>
Water:	
Land	200,000
Infrastructure	16,232,484
Buildings	5,926,541
Machinery, equipment, and vehicles	4,989,692
Construction in progress	<u>486,947</u>
Total Water	<u>27,835,664</u>
Fiber Optic:	
Infrastructure	39,925
Machinery, equipment, and vehicles	156,476
Construction in progress	<u>3,547,595</u>
Total Fiber Optic	<u>3,743,996</u>
Total capital assets	<u>\$ 385,059,995</u>

OTHER REPORTS

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