

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

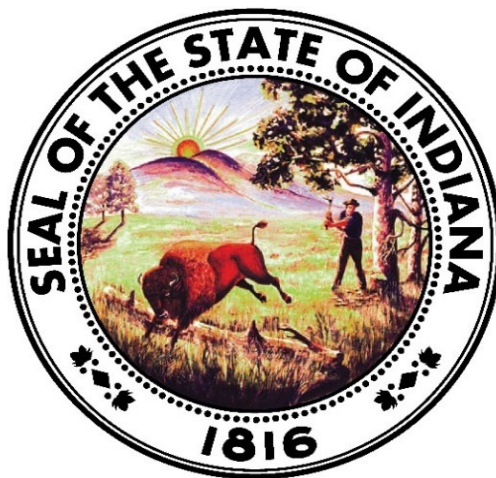
FINANCIAL STATEMENTS AUDIT REPORT

OF

LAWRENCE TOWNSHIP

MARION COUNTY, INDIANA

January 1, 2019 to December 31, 2022



FILED

04/11/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Trustee	Steve Talley	01-01-19 to 12-31-24
Judge	Honorable Kimberly J. Bacon	01-01-19 to 12-31-24
Chair of the Township Board	Fred Freeman	01-01-19 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAWRENCE TOWNSHIP, MARION COUNTY, INDIANA

Adverse and Qualified Opinions

We have audited the accompanying financial statements of Lawrence Township (Township), which comprise the financial position and results of operations for the period of January 1, 2019 to December 31, 2022, and the related notes to the financial statements 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 Qualified Opinions* section of our report, the financial statements referred to above do not present fairly, the financial position and results of operations of the Township for the period of January 1, 2019 to December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Qualified Opinion on Regulatory Basis of Accounting

In our opinion, except for the effects of the matter described in the *Basis for Adverse and Qualified Opinions* section of our report, the accompanying financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the Township for the period of January 1, 2019 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 Qualified 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 Statements* section of our report. We are required to be independent of the Township, 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 statements, the Township prepares its financial statements 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 statements 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)

Matter Giving Rise to Qualified Opinion on Regulatory Basis of Accounting

The Township's financial statements includes the activity for the Small Claims Court Fees and Small Claims Court Trust funds. The cash and investments beginning and ending balances for these funds could not be substantiated due to the fact that the bank reconciliements on December 31, 2019, 2020, and 2021, had material unidentified variances and the reconciliation at December 31, 2022, had not been performed. Inclusion of the cash and investments beginning and ending balances is required by the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6).

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 statements.

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 statements, 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 statements.
- 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 Township'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 statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township's ability to continue as a going concern for a reasonable period of time.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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.

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 statements. Such information is the responsibility of management and, although not a part of the basic financial statements, 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 statements 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 statements, and other knowledge we obtained during our audit of the basic financial statements. 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 Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements 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 statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, 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

February 29, 2024

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

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

The Township'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 statements contained in this report and the financial information presented in the Township'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 Township. It is presented as intended by the Township.

LAWRENCE TOWNSHIP, MARION COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments 01-01-19	Receipts	Disbursements	Cash and Investments 12-31-19	Receipts	Disbursements	Cash and Investments 12-31-20
Township Fund	\$ 447,117	\$ 1,205,218	\$ 1,044,830	\$ 607,505	\$ 1,111,090	\$ 1,064,462	\$ 654,133
Township Assistance	365,223	584,397	476,950	472,670	582,479	495,764	559,385
Rainy Day Fund	564,188	-	-	564,188	-	63,443	500,745
Excess Levy	26,727	-	-	26,727	-	-	26,727
Debt Services	17,160	15,967	32,206	921	16,855	8,900	8,876
Bond #2 (Series B Bond)	106,677	102,535	185,274	23,938	94,174	68,484	49,628
Small Claims Court Fees	19,524	658,752	687,729	(9,453)	270,114	285,479	(24,818)
Small Claims Court Trust	78,696	1,484,747	1,523,945	39,498	1,205,043	1,181,009	63,532
Payroll Deductions	(1,883)	219,003	218,088	(968)	225,742	218,648	6,126
COVID Reimbursement	-	-	-	-	65,846	65,846	-
Bond Anticipation Note	1	-	-	1	-	-	1
Refunding Bond 2011-Series A	-	-	-	-	165,000	164,464	536
Refunding Bond-2011 Series B	-	-	-	-	1,040,000	1,038,446	1,554
Construction Fund	-	-	-	-	5,031	-	5,031
EDI Grant Program	-	-	-	-	49,643	-	49,643
Totals	<u>\$ 1,623,430</u>	<u>\$ 4,270,619</u>	<u>\$ 4,169,022</u>	<u>\$ 1,725,027</u>	<u>\$ 4,831,017</u>	<u>\$ 4,654,945</u>	<u>\$ 1,901,099</u>

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

LAWRENCE TOWNSHIP, MARION COUNTY
 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
TOWNSHIP FUND	\$ 654,131	\$ 1,189,764	\$ 1,146,373	\$ 697,522	\$ 1,292,888	\$ 1,242,732	\$ 747,678
TOWNSHIP ASSISTANCE	559,387	529,559	593,331	495,615	529,922	500,100	525,437
RAINY DAY FUND	500,746	-	-	500,746	-	19,789	480,957
EXCESS LEVY	26,727	-	26,727	-	-	-	-
DEBT SERVICES	8,876	129,558	119,024	19,410	35,766	50,475	4,701
PAYROLL DEDUCTIONS	6,125	216,343	220,934	1,534	215,929	217,289	174
BOND #2 (SERIES B BOND)	49,628	137,199	183,968	2,859	71,532	67,615	6,776
BOND ANTICIPATION NOTE	1	-	-	1	-	-	1
2022 CONSTRUCTION BOND	5,031	-	5,031	-	1,500,000	463,330	1,036,670
EDI GRANT PROGRAM	49,643	-	49,643	-	328,200	95,100	233,100
REFUNDING BOND 2011-SERIES A	536	-	536	-	-	-	-
REFUNDING BOND 2011 SERIES B	1,554	-	1,554	-	-	-	-
Small Claims Court Fees	(24,818)	342,209	328,357	(10,966)	411,120	400,743	(589)
Small Claims Court Trust	63,532	1,214,312	1,189,569	88,275	1,291,703	1,277,706	102,272
Totals	<u>\$ 1,901,099</u>	<u>\$ 3,758,944</u>	<u>\$ 3,865,047</u>	<u>\$ 1,794,996</u>	<u>\$ 5,677,060</u>	<u>\$ 4,334,879</u>	<u>\$ 3,137,177</u>

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

LAWRENCE TOWNSHIP, MARION COUNTY
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The Township was established under the laws of the State of Indiana. The Township operates under a township trustee/township board form of government and provides some or all of the following services: public safety (fire), health and social services (township assistance), culture and recreation (parks and/or community centers), and general administrative services (weed and dog control).

The accompanying financial statements present the financial information for the Township.

B. Basis of Accounting

The financial statements are 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 statements. 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 Township.

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.

LAWRENCE TOWNSHIP, MARION COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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).

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 statements. 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 Township. It includes all expenditures for the reduction of the principal and interest of the Township's general obligation indebtedness.

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 Township 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.

LAWRENCE TOWNSHIP, MARION COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

G. Fund Accounting

Separate funds are established, maintained, and reported by the Township. 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 Township. 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 Township 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 Township 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 Township 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 Township 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.

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 Township 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.

LAWRENCE TOWNSHIP, MARION COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Note 5. Risk Management

The Township 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 Township to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plan

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 Township authority to contribute to the plan.

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

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice) which is a multiple-employer defined contribution 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.

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

LAWRENCE TOWNSHIP, MARION COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

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.

Note 7. Cash Balance Deficits

The financial statements contain some funds with deficits in cash. At December 31, 2019, the Payroll Deductions fund was deficit due to withholding invoices being due in advance of the employee's deduction being withheld. At December 31, 2019, 2020, 2021, and 2022, the Small Claims Court Fees fund was deficit due to disbursements exceeding the receipts.

REQUIRED SUPPLEMENTARY INFORMATION

LAWRENCE TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Township Fund	Township Assistance	Rainy Day Fund	Excess Levy	Debt Services	Bond #2 (Series B Bond)	Small Claims Court Fees	Small Claims Court Trust
Cash and investments - beginning	\$ 447,117	\$ 365,223	\$ 564,188	\$ 26,727	\$ 17,160	\$ 106,677	\$ 19,524	\$ 78,696
Receipts:								
Taxes	841,666	576,755	-	-	14,185	92,441	-	-
Intergovernmental receipts	91,201	-	-	-	1,772	10,038	-	-
Charges for services	19,231	-	-	-	-	-	-	-
Fines and forfeits	232,917	-	-	-	10	56	-	-
Other receipts	20,203	7,642	-	-	-	-	658,752	1,484,747
Total receipts	<u>1,205,218</u>	<u>584,397</u>	<u>-</u>	<u>-</u>	<u>15,967</u>	<u>102,535</u>	<u>658,752</u>	<u>1,484,747</u>
Disbursements:								
Personal services	750,268	277,079	-	-	-	-	-	-
Supplies	23,578	-	-	-	-	-	-	-
Other services and charges	269,283	199,871	-	-	-	-	-	-
Debt service - principal and interest	1,701	-	-	-	32,206	185,274	-	-
Other disbursements	-	-	-	-	-	-	687,729	1,523,945
Total disbursements	<u>1,044,830</u>	<u>476,950</u>	<u>-</u>	<u>-</u>	<u>32,206</u>	<u>185,274</u>	<u>687,729</u>	<u>1,523,945</u>
Excess (deficiency) of receipts over disbursements	<u>160,388</u>	<u>107,447</u>	<u>-</u>	<u>-</u>	<u>(16,239)</u>	<u>(82,739)</u>	<u>(28,977)</u>	<u>(39,198)</u>
Cash and investments - ending	<u>\$ 607,505</u>	<u>\$ 472,670</u>	<u>\$ 564,188</u>	<u>\$ 26,727</u>	<u>\$ 921</u>	<u>\$ 23,938</u>	<u>\$ (9,453)</u>	<u>\$ 39,498</u>

LAWRENCE TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	Payroll Deductions	COVID Reimbursement	Bond Anticipation Note	Refunding Bond 2011-Series A	Refunding Bond-2011 Series B	Construction Fund	EDI Grant Program	Totals
Cash and investments - beginning	\$ (1,883)	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1,623,430
Receipts:								
Taxes	-	-	-	-	-	-	-	1,525,047
Intergovernmental receipts	-	-	-	-	-	-	-	103,011
Charges for services	-	-	-	-	-	-	-	19,231
Fines and forfeits	-	-	-	-	-	-	-	232,983
Other receipts	219,003	-	-	-	-	-	-	2,390,347
Total receipts	219,003	-	-	-	-	-	-	4,270,619
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,027,347
Supplies	-	-	-	-	-	-	-	23,578
Other services and charges	-	-	-	-	-	-	-	469,154
Debt service - principal and interest	-	-	-	-	-	-	-	219,181
Other disbursements	218,088	-	-	-	-	-	-	2,429,762
Total disbursements	218,088	-	-	-	-	-	-	4,169,022
Excess (deficiency) of receipts over disbursements	915	-	-	-	-	-	-	101,597
Cash and investments - ending	\$ (968)	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1,725,027

LAWRENCE TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Township Fund	Township Assistance	Rainy Day Fund	Excess Levy	Debt Services	Bond #2 (Series B Bond)	Small Claims Court Fees	Small Claims Court Trust
Cash and investments - beginning	\$ 607,505	\$ 472,670	\$ 564,188	\$ 26,727	\$ 921	\$ 23,938	\$ (9,453)	\$ 39,498
Receipts:								
Taxes	860,790	576,755	-	-	14,945	84,624	-	-
Intergovernmental receipts	93,251	-	-	-	1,910	9,550	-	-
Charges for services	5,685	-	-	-	-	-	-	-
Fines and forfeits	104,626	-	-	-	-	-	-	-
Other receipts	46,738	5,724	-	-	-	-	270,114	1,205,043
Total receipts	1,111,090	582,479	-	-	16,855	94,174	270,114	1,205,043
Disbursements:								
Personal services	743,062	302,921	37,305	-	-	-	-	-
Supplies	20,545	-	-	-	-	-	-	-
Other services and charges	299,355	192,843	26,138	-	-	-	-	-
Debt service - principal and interest	1,500	-	-	-	3,869	18,841	-	-
Other disbursements	-	-	-	-	5,031	49,643	285,479	1,181,009
Total disbursements	1,064,462	495,764	63,443	-	8,900	68,484	285,479	1,181,009
Excess (deficiency) of receipts over disbursements	46,628	86,715	(63,443)	-	7,955	25,690	(15,365)	24,034
Cash and investments - ending	\$ 654,133	\$ 559,385	\$ 500,745	\$ 26,727	\$ 8,876	\$ 49,628	\$ (24,818)	\$ 63,532

LAWRENCE TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	Payroll Deductions	COVID Reimbursement	Bond Anticipation Note	Refunding Bond 2011-Series A	Refunding Bond-2011 Series B	Construction Fund	EDI Grant Program	Totals
Cash and investments - beginning	\$ (968)	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1,725,027
Receipts:								
Taxes	-	-	-	-	-	-	-	1,537,114
Intergovernmental receipts	-	-	-	-	-	-	-	104,711
Charges for services	-	-	-	-	-	-	-	5,685
Fines and forfeits	-	-	-	-	-	-	-	104,626
Other receipts	225,742	65,846	-	165,000	1,040,000	5,031	49,643	3,078,881
Total receipts	225,742	65,846	-	165,000	1,040,000	5,031	49,643	4,831,017
Disbursements:								
Personal services	-	-	-	-	-	-	-	1,083,288
Supplies	-	-	-	-	-	-	-	20,545
Other services and charges	-	-	-	-	-	-	-	518,336
Debt service - principal and interest	-	-	-	164,464	1,038,446	-	-	1,227,120
Other disbursements	218,648	65,846	-	-	-	-	-	1,805,656
Total disbursements	218,648	65,846	-	164,464	1,038,446	-	-	4,654,945
Excess (deficiency) of receipts over disbursements	7,094	-	-	536	1,554	5,031	49,643	176,072
Cash and investments - ending	\$ 6,126	\$ -	\$ 1	\$ 536	\$ 1,554	\$ 5,031	\$ 49,643	\$ 1,901,099

LAWRENCE TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	TOWNSHIP FUND	TOWNSHIP ASSISTANCE	RAINY DAY FUND	EXCESS LEVY	DEBT SERVICES	PAYROLL DEDUCTIONS	BOND #2 (SERIES B BOND)	BOND ANTICIPATION NOTE
Cash and investments - beginning	\$ 654,131	\$ 559,387	\$ 500,746	\$ 26,727	\$ 8,876	\$ 6,125	\$ 49,628	\$ 1
Receipts:								
Taxes	374,109	-	-	-	60,662	-	45,498	-
Intergovernmental receipts	648,865	526,752	-	-	6,479	-	5,183	-
Charges for services	4,350	-	-	-	-	-	-	-
Fines and forfeits	124,162	-	-	-	-	-	-	-
Other receipts	38,278	2,807	-	-	62,417	216,343	86,518	-
Total receipts	1,189,764	529,559	-	-	129,558	216,343	137,199	-
Disbursements:								
Personal services	779,063	314,431	-	-	-	-	-	-
Supplies	18,192	-	-	-	-	-	-	-
Other services and charges	347,865	278,900	-	-	-	-	-	-
Other disbursements	1,253	-	-	26,727	119,024	220,934	183,968	-
Total disbursements	1,146,373	593,331	-	26,727	119,024	220,934	183,968	-
Excess (deficiency) of receipts over disbursements	43,391	(63,772)	-	(26,727)	10,534	(4,591)	(46,769)	-
Cash and investments - ending	\$ 697,522	\$ 495,615	\$ 500,746	\$ -	\$ 19,410	\$ 1,534	\$ 2,859	\$ 1

LAWRENCE TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2022 CONSTRUCTION BOND	EDI GRANT PROGRAM	REFUNDING BOND 2011-SERIES A	REFUNDING BOND 2011 SERIES B	Small Claims Court Fees	Small Claims Court Trust	Totals
Cash and investments - beginning	\$ 5,031	\$ 49,643	\$ 536	\$ 1,554	\$ (24,818)	\$ 63,532	\$ 1,901,099
Receipts:							
Taxes	-	-	-	-	-	-	480,269
Intergovernmental receipts	-	-	-	-	-	-	1,187,279
Charges for services	-	-	-	-	-	-	4,350
Fines and forfeits	-	-	-	-	-	-	124,162
Other receipts	-	-	-	-	342,209	1,214,312	1,962,884
Total receipts	-	-	-	-	342,209	1,214,312	3,758,944
Disbursements:							
Personal services	-	-	-	-	-	-	1,093,494
Supplies	-	-	-	-	-	-	18,192
Other services and charges	-	-	-	-	-	-	626,765
Other disbursements	5,031	49,643	536	1,554	328,357	1,189,569	2,126,596
Total disbursements	5,031	49,643	536	1,554	328,357	1,189,569	3,865,047
Excess (deficiency) of receipts over disbursements	(5,031)	(49,643)	(536)	(1,554)	13,852	24,743	(106,103)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ (10,966)	\$ 88,275	\$ 1,794,996

LAWRENCE TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	TOWNSHIP FUND	TOWNSHIP ASSISTANCE	RAINY DAY FUND	EXCESS LEVY	DEBT SERVICES	PAYROLL DEDUCTIONS	BOND #2 (SERIES B BOND)	BOND ANTICIPATION NOTE
Cash and investments - beginning	\$ 697,522	\$ 495,615	\$ 500,746	\$ -	\$ 19,410	\$ 1,534	\$ 2,859	\$ 1
Receipts:								
Taxes	398,306	-	-	-	32,293	-	64,587	-
Intergovernmental receipts	641,075	526,752	-	-	3,446	-	6,891	-
Charges for services	2,827	-	-	-	-	-	-	-
Fines and forfeits	145,500	-	-	-	-	-	-	-
Other receipts	105,180	3,170	-	-	27	215,929	54	-
Total receipts	<u>1,292,888</u>	<u>529,922</u>	<u>-</u>	<u>-</u>	<u>35,766</u>	<u>215,929</u>	<u>71,532</u>	<u>-</u>
Disbursements:								
Personal services	800,399	319,553	-	-	-	-	-	-
Supplies	23,461	-	-	-	-	-	-	-
Other services and charges	418,272	180,547	19,789	-	50,475	-	67,615	-
Other disbursements	600	-	-	-	-	217,289	-	-
Total disbursements	<u>1,242,732</u>	<u>500,100</u>	<u>19,789</u>	<u>-</u>	<u>50,475</u>	<u>217,289</u>	<u>67,615</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>50,156</u>	<u>29,822</u>	<u>(19,789)</u>	<u>-</u>	<u>(14,709)</u>	<u>(1,360)</u>	<u>3,917</u>	<u>-</u>
Cash and investments - ending	\$ <u>747,678</u>	\$ <u>525,437</u>	\$ <u>480,957</u>	\$ <u>-</u>	\$ <u>4,701</u>	\$ <u>174</u>	\$ <u>6,776</u>	\$ <u>1</u>

LAWRENCE TOWNSHIP, MARION COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	2022 CONSTRUCTION BOND	EDI GRANT PROGRAM	REFUNDING BOND 2011-SERIES A	REFUNDING BOND 2011 SERIES B	Small Claims Court Fees	Small Claims Court Trust	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ (10,966)	\$ 88,275	\$ 1,794,996
Receipts:							
Taxes	-	-	-	-	-	-	495,186
Intergovernmental receipts	-	328,200	-	-	-	-	1,506,364
Charges for services	-	-	-	-	-	-	2,827
Fines and forfeits	-	-	-	-	-	-	145,500
Other receipts	1,500,000	-	-	-	411,120	1,291,703	3,527,183
Total receipts	1,500,000	328,200	-	-	411,120	1,291,703	5,677,060
Disbursements:							
Personal services	-	36,953	-	-	-	-	1,156,905
Supplies	-	1,309	-	-	-	-	24,770
Other services and charges	463,330	56,838	-	-	-	-	1,256,866
Other disbursements	-	-	-	-	400,743	1,277,706	1,896,338
Total disbursements	463,330	95,100	-	-	400,743	1,277,706	4,334,879
Excess (deficiency) of receipts over disbursements	1,036,670	233,100	-	-	10,377	13,997	1,342,181
Cash and investments - ending	\$ 1,036,670	\$ 233,100	\$ -	\$ -	\$ (589)	\$ 102,272	\$ 3,137,177

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OTHER INFORMATION

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LAWRENCE TOWNSHIP, MARION COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	Refinance the previously outstanding General Obligation Bonds of 2011 Series B issued to finance a portion of the costs of the repair rehabilitation renovation improvement and equipping of all or a portion of the Township Government Building	\$ 905,000	\$ 20,000
General obligation bonds	Financing improvements to the Office of the Trustee and other building owned by the Township	<u>1,500,000</u>	<u>55,000</u>
Total governmental activities		<u>2,405,000</u>	<u>75,000</u>
Totals		<u>\$ 2,405,000</u>	<u>\$ 75,000</u>

OTHER REPORTS

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