

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

FINANCIAL STATEMENT AUDIT REPORT

OF

LAWRENCE COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED

09/23/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jessica Staggs (Vacant) Paula R. Stewart	01-01-23 to 12-31-23 01-01-24 to 01-07-24 01-08-24 to 12-31-24
County Treasurer	Jody Edwards	01-01-23 to 12-31-24
Clerk of the Circuit Court	Billie Turney Amy Voorhies (interim) Amy Voorhies	01-01-23 to 02-10-23 02-11-23 to 02-15-23 02-16-23 to 12-31-24
County Sheriff	Greg Day	01-01-23 to 12-31-24
County Recorder	Jessica Allen	01-01-23 to 12-31-24
President of the Board of County Commissioners	Dustin Gabhart Wallace Branham	01-01-23 to 12-31-23 01-01-24 to 12-31-24
President of the County Council	Jeffrey J. Lytton	01-01-23 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Lawrence County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2023, 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 County as of and for the year ended December 31, 2023, 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 County, as of and for the year ended December 31, 2023, 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) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. 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 County, 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 County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

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 and *Government Auditing Standards* 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 and *Government Auditing Standards*, 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 County'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 County'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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis and Schedule of Payables and Receivables, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2024, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

September 10, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES AND OTHER INFORMATION

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

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

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

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Supplemental Public Defender S	\$ 64,390	\$ 23,448	\$ 4,621	\$ 83,217
Surplus Tax	1,186,796	-	1,174,516	12,280
Surveyor Corner Perpetuation	105,492	37,700	46,969	96,223
Tax Sale Fees	(5,759)	2,369,124	827,783	1,535,582
Tax Sale Redemption	14,278	175,788	171,113	18,953
Guardian Ad Litem	37,943	84,694	84,689	37,948
Auditors Ineligible Deductions	17,331	-	16,900	431
County Elected Officials Train	43,265	7,639	4,466	46,438
County offender Transportation	1,563	375	-	1,938
Statewide 911	1,167,152	580,153	905,692	841,613
Reassessment 2015	549,713	190,279	287,648	452,344
LOIT Special Distribution	235,126	-	235,126	-
Adult Probation	122,112	133,250	121,547	133,815
Juvenile Probation	16,235	7,844	-	24,079
Alternative Dispute Resolution	25,480	4,260	-	29,740
County User Fee	1,070,968	521,427	580,956	1,011,439
Sheriff Sale Administration	150,733	20,677	11,940	159,470
Donations	17,436	19,360	11,776	25,020
Debt Service Fund	94,821	71,257	-	166,078
Self Insurance	553,274	3,034,792	3,189,587	398,479
Payroll	751,191	5,804,682	6,254,966	300,907
Settlement	13,317	54,382,649	53,566,452	829,514
Wheel Tax/Surtax Combined	498	1,341,794	1,341,988	304
CVET Agency	-	316,278	316,278	-
Financial Institutions Tax	-	472,701	472,701	-
LIT PTRC	526,173	5,710,055	6,089,090	147,138
State Fines And Forfeitures	-	611	331	280
Infraction Judgements	307	4,952	2,460	2,799
Special Death Benefit	190	2,145	1,100	1,235
State Disclosure - State Share	600	9,540	3,905	6,235
Coroners Training & Con't Edu	376	5,956	2,408	3,924
Interstate Compact - State Sha	63	375	125	313
Mortgage Recording Fees - Stat	335	4,503	2,135	2,703
Sex & Violent Offender (State)	35	410	202	243
Child Restraint Violations Fin	25	425	225	225
Education Plate Fee Agency	461	319	356	424
Riverboat Revenue Sharing	76,944	253,112	253,112	76,944
Innkeepers Tax Collections	102,323	375,682	365,000	113,005
LIT Certified Shares	1,479	11,420,110	11,420,110	1,479
LIT Public Safety	2,912	2,855,028	2,855,028	2,912
93.563 County IVD Incentive	151,735	17,225	6,889	162,071
93.563 Pros IV-D Incentive Pos	139,452	25,931	64,039	101,344
93.563 Clerk IV-D Incentive Po	50,383	17,225	11,038	56,570
Treasurer's Cash Book	1,403,568	1,427,778	1,403,568	1,427,778
Sheriff Commissary Fund	101,369	526,435	471,488	156,316
Trust-Odyssey	887,416	5,576,938	5,626,315	838,039
Sheriff Inmate Trust	43,951	632,542	616,931	59,562
Child Support-ISETS	4,617	543,361	530,885	17,093
Tourism Commission	324,011	382,171	414,207	291,975
General	4,787,646	17,426,813	16,740,122	5,474,337
Accident Report	7,599	5,600	-	13,199
Aviation	32,297	202,761	155,473	79,585
Bid Deposits And Bond Holding	140	-	140	-
Campaign Finance Enforcement	350	250	-	600
Child Advocacy	200	-	200	-
City And Town Court Costs	62,075	8,406	1,661	68,820
Clerks Records Perpetuation	92,219	27,851	14,472	105,598
Old Community Corrections	(78)	78	-	-
D25-17-338 Juvenile Comm. Corr	1,593	53,649	57,724	(2,482)
Sales Disclosure - County Shar	45,297	15,910	5,871	55,336
Covered Bridge	45,458	1,850	-	47,308
Cumulative Bridge	1,690,939	1,437,003	1,115,571	2,012,371
Cumulative Capital Development	1,643,088	162,979	-	1,806,067
Drug Free Community	56,396	34,856	53,800	37,452
Economic Development Fee	175	150,475	-	150,650
Emergency Planning/Right To K	15,098	4,224	2,235	17,087
Firearms Training	37,046	26,085	26,179	36,952
Health	1,174,574	250,504	446,342	978,736
Local Health Maintenance	51,827	49,709	66,152	35,384
Local Road And Street	1,250,432	792,748	1,142,577	900,603
Local Income Tax - Public Safety	272,718	1,426,301	1,388,627	310,392
MVH Restricted	1,370,756	1,892,754	1,501,834	1,761,676
Misdemeanant	55,865	27,407	54,999	28,273
Motor Vehicle Highway	1,657,040	2,986,604	2,896,108	1,747,536
Omitted Property Audits	58,972	-	-	58,972
Plat Book	134,865	32,710	8,305	159,270
Rainy Day	2,317,851	-	100,000	2,217,851

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Recorders Records Perpetuation	416,199	124,473	230,689	309,983
Riverboat	195,681	147,045	246,357	96,369
Sex & Violent Offender County	10,578	4,180	1,000	13,758
Sheriff's Pension Trust	-	30,204	21,685	8,519
Community Corrections	209	266,639	266,372	476
Community Transition Program	190,200	13,550	-	203,750
Opioid Restricted	155,774	39,208	-	194,982
Opioid Unrestricted	37,826	465	-	38,291
Lawrence County Redevelopment	1,165,899	182,814	449,451	899,262
Law Co Redevelop Mill Creek	110	-	110	-
Aviation Fuel Fund	2,095	143,550	129,707	15,938
Prosecutor Cef	14	-	14	-
Drug Seizure	-	24,081	19,484	4,597
ISP Marijuana Extrication	77	-	77	-
ISP Marijuana Ext.Police Equip	278	270	-	548
Immunization	57,693	77,927	6,030	129,590
Pandemic Flu	729	-	729	-
Safe Haven Nlcs Grant	128	-	128	-
PCA Child Support Enforcement	575	-	575	-
2008 Tax Sale Surplus	2,840	-	2,840	-
Dunn County Rental	79,700	3,000	17,115	65,585
DH Post Closing	380,499	8,988	-	389,487
Old Project Income	900	-	900	-
Investigator's Cash Fund	572	-	572	-
Tax Sale Reimbursement	21,218	-	21,218	-
Emergency Management	437,878	90,000	87,711	440,167
Airport Local Match Fund	766	-	766	-
Seized Asset Fund (Prosecutor)	5,139	3,317	3,885	4,571
Surveyor Oversize Color Copies	2,858	440	-	3,298
Hangar Improvement	52,315	49,412	32,804	68,923
DUNN PLAZA	-	42,884	-	42,884
Common School Fund	1,391	553	1,944	-
Excess Cagit	3	-	3	-
2010 Tax Sale Surplus	26,184	-	26,184	-
2010 Tax Sale Redemption	882	-	882	-
Surplus Dog	1,987	-	1,987	-
PCA Child Support	1,021	4,273	3,430	1,864
Runway Paving Grant	77,159	6,576	6,620	77,115
06Jf017 Juvenile Detention Alt	5,702	-	5,702	-
10Vapr187 Victim Assistance Gr	(41,807)	48,571	58,412	(51,648)
Law Co Hd Naccho Award (Mrc)	502	-	502	-
Immunization & Vaccines Pnflu	(3,460)	101,923	98,731	(268)
Casa - Voca Grant	(38,959)	150,732	144,230	(32,457)
Cfda#93.116 In Tuberculosis Gr	(1,141)	1,613	385	87
Lawrence Cty Casa Wellness Gra	35,000	-	-	35,000
Cyber Grant Cfda# 97.067	(1,445)	1,445	-	-
Cfda# 93.268 Immun&Vacs/Child	(1,078)	1,339	1,339	(1,078)
American Rescue Plan Grant	8,812,591	102,000	2,631,190	6,283,401
L.A.T.C.F.	-	50,000	-	50,000
Lep Subgrant Fema - Planning	16	-	16	-
Bio-Terrorism Preparedness	1,226	-	1,226	-
Bio-Terrorism District Grant	66	-	66	-
Bio-Terrorism District Part 2	324	-	324	-
Problem Solv Superii/Drug Crt	57,912	14,284	12,605	59,591
Bprs 146-2 Public Health Coord	8,132	-	8,132	-
Homeland Security 2006 Grant	71	-	71	-
06S1063 Dv/Sexual Assault Prev	3	-	3	-
Family Court Grant	1,313	-	600	713
K8-2011-03-03-19 Operation Pul	(2,780)	2,780	-	-
022T IN Supreme Court Grant	1,753	-	1,753	-
09-JF-012 Juv Detention Altern	71	-	71	-
Public Health Preparedness Gra	5,264	24,833	23,364	6,733
Shsp Grant	3	-	3	-
HD-009-011 Indiana Housing Gra	1,614	-	1,613	1
Start The Peace Grant	11	-	11	-
Tobacco Settlement Grant	27,861	-	27,861	-
2013/14 Data Share Grant	1,000	-	1,000	-
Mrc Gr. Medical Reserve Corps	(10,566)	10,566	-	-
C44P-3-126B Dist Fire Training	400	-	400	-
IN Local Health Dept Trust Acc	44,203	35,696	31,332	48,567
DUI Task Force Grant	1,056	-	1,056	-
Pd Survey Grant(Ed Byrne Jag)	267	-	267	-
.Problem Solving Superior Ct I	(470)	470	-	-
Counsel In The Court Grant	1,345	-	1,345	-
Problem Solving Court Superior	6,382	-	6,439	(57)
Siags Grant	-	75,000	75,000	-
Ebola	696	-	696	-

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Justice Reinvestment Grant	10	-	10	-
EDS#D-3-17-11635 Jag Pd	(935)	935	-	-
Local Road & Brdg Match Grant	46,057	808,588	796,580	58,065
Justice Re	(1)	1	-	-
022T Supreme Court Grant	3,955	-	3,789	166
Ind Sup Ct Problem Solving Grt	1,796	-	1,664	132
Juvenile Community Corrections	209	-	209	-
Juvenile Project Income	73,501	14,637	-	88,138
PD Mental Health & Addiction	(11,743)	11,743	-	-
Cfda# 20.205 Sign Grant	(75,788)	76,200	91,203	(90,791)
16.738 2016&17&18 Jag Grant	(33,581)	33,581	-	-
Comm Corr Foundation Grant	289	-	289	-
Superior II Problem Solving Gr	1,189	127,865	135,643	(6,589)
Jrg-Doc-Crrp-Sup1 Problem Solv	1,334	135,949	138,801	(1,518)
Justice Reinvestment Grant-Crp	(166)	193,321	193,688	(533)
Justice Partners Addictions Re	13,157	48,335	55,851	5,641
Stop Grant-Domestic Violence	(33,434)	15,099	-	(18,335)
Juv Detention Alternative In.	31,498	69,319	81,808	19,009
Psc I Victim Services	5,373	-	5,365	8
C.H.I.R.P. Grant	11,987	15,243	23,150	4,080
Lawrence Cty Bridge Inspect	161,989	27,807	45,048	144,748
Lawrence Cty Bridge Replacemen	(47,658)	263,215	117,521	98,036
Lawrence County Veterans Court	(441)	49,838	46,405	2,992
Problem Solving Court Stop Gr.	(1,440)	-	-	(1,440)
IN Sup Crt Problem Solving Grt	4,160	-	4,128	32
Law Co Pretrial Prog. (Sup Ct)	-	47,943	41,194	6,749
Juv. Doc Discretionary Grant	-	10,000	9,824	176
Lead Reduction Gr Cfda 21.027	-	6,666	-	6,666
Law Sup Ct I Prob Solv Ct	-	10,000	9,573	427
Law Sup Ct II Prob Solv Ct	-	10,000	9,964	36
Com Cor IN Sup Ct Prob Sol Gr	-	10,000	9,546	454
PD IV-E CHINS 93.658	-	5,953	-	5,953
97.047 HAZARD MITIGATION	-	19,845	19,845	-
Welfare Trust	42,656	-	42,656	-
Homestead Credit Rebate	81	-	81	-
Totals	<u>\$ 39,349,027</u>	<u>\$ 130,307,711</u>	<u>\$ 132,147,902</u>	<u>\$ 37,508,836</u>

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

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, local income 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 County.

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.

LAWRENCE COUNTY
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: 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 County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

LAWRENCE COUNTY
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 County 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 County. 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 County. 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 County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County 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.

LAWRENCE COUNTY
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 County 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 County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund 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 County 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 County authority to contribute to the plan.

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

LAWRENCE COUNTY
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. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

LAWRENCE COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants and grant funds awaiting receipt of the local match. The matching funds were not transferred, and the reimbursements for expenditures made by the County were not received as of December 31, 2023.

Note 8. Restatements

For the year ended December 31, 2023, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect the financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2022	Prior Period Adjustments	Balance as of January 1, 2023
Sheriff Inmate Trust	\$ 45,999	\$ (2,048)	\$ 43,951

Note 9. Subsequent Events

In July 2023, the Lawrence County Redevelopment Commission approved Resolution 2023-05 titled "Awarding Build-Operate-Transfer Transaction and Taking Certain Other Related Actions." The Build-Operate-Transfer (BOT) will be utilized for the Mitchell Shell Building. The proposed cost totaled \$5,196,450 with anticipated completion to be in 2024.

Note 10. Combined Funds

Funds related to LOIT Public Safety - County Share and LOIT Public Safety were reported individually in the prior financial statement but were combined into one fund for the current financial statement.

OTHER INFORMATION

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Supplemental Public Defender S	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Train
Cash and investments - beginning	\$ 64,390	\$ 1,186,796	\$ 105,492	\$ (5,759)	\$ 14,278	\$ 37,943	\$ 17,331	\$ 43,265
Receipts:								
Taxes	-	-	-	1,125,252	151,339	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	23,448	-	37,700	1,243,872	24,449	84,694	-	7,639
Total receipts	23,448	-	37,700	2,369,124	175,788	84,694	-	7,639
Disbursements:								
Personal services	-	-	6,890	-	-	20,468	15,937	-
Supplies	-	-	406	-	-	-	-	-
Other services and charges	4,621	114,512	36,610	827,783	171,113	64,221	-	4,466
Capital outlay	-	-	363	-	-	-	963	-
Other disbursements	-	1,060,004	2,700	-	-	-	-	-
Total disbursements	4,621	1,174,516	46,969	827,783	171,113	84,689	16,900	4,466
Excess (deficiency) of receipts over (under) disbursements	18,827	(1,174,516)	(9,269)	1,541,341	4,675	5	(16,900)	3,173
Cash and investments - ending	\$ 83,217	\$ 12,280	\$ 96,223	\$ 1,535,582	\$ 18,953	\$ 37,948	\$ 431	\$ 46,438

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County offender Transportation	Statewide 911	Reassessment 2015	LOIT Special Distribution	Adult Probation	Juvenile Probation	Alternative Dispute Resolution
Cash and investments - beginning	\$ 1,563	\$ 1,167,152	\$ 549,713	\$ 235,126	\$ 122,112	\$ 16,235	\$ 25,480
Receipts:							
Taxes	-	-	170,722	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	19,307	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	375	580,153	250	-	133,250	7,844	4,260
Total receipts	375	580,153	190,279	-	133,250	7,844	4,260
Disbursements:							
Personal services	-	68,793	45,032	-	118,627	-	-
Supplies	-	-	3,179	-	500	-	-
Other services and charges	-	787,089	234,639	235,126	-	-	-
Capital outlay	-	24,810	4,798	-	2,420	-	-
Other disbursements	-	25,000	-	-	-	-	-
Total disbursements	-	905,692	287,648	235,126	121,547	-	-
Excess (deficiency) of receipts over (under) disbursements	375	(325,539)	(97,369)	(235,126)	11,703	7,844	4,260
Cash and investments - ending	\$ 1,938	\$ 841,613	\$ 452,344	\$ -	\$ 133,815	\$ 24,079	\$ 29,740

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County User Fee	Sheriff Sale Administration	Donations	Debt Service Fund	Self Insurance	Payroll	Settlement	Wheel Tax/Surtax Combined
Cash and investments - beginning	\$ 1,070,968	\$ 150,733	\$ 17,436	\$ 94,821	\$ 553,274	\$ 751,191	\$ 13,317	\$ 498
Receipts:								
Taxes	-	-	-	-	-	-	48,845,535	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	5,492,995	-
Charges for services	18,399	-	-	-	-	-	4,938	-
Fines and forfeits	82,878	-	-	-	-	-	-	-
Other receipts	420,150	20,677	19,360	71,257	3,034,792	5,804,682	39,181	1,341,794
Total receipts	521,427	20,677	19,360	71,257	3,034,792	5,804,682	54,382,649	1,341,794
Disbursements:								
Personal services	380,924	-	-	-	214,767	-	-	-
Supplies	11,897	-	-	-	-	-	-	-
Other services and charges	86,638	11,940	11,776	-	1,804,730	3,758	53,566,452	1,341,988
Capital outlay	101,497	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,170,090	6,251,208	-	-
Total disbursements	580,956	11,940	11,776	-	3,189,587	6,254,966	53,566,452	1,341,988
Excess (deficiency) of receipts over (under) disbursements	(59,529)	8,737	7,584	71,257	(154,795)	(450,284)	816,197	(194)
Cash and investments - ending	\$ 1,011,439	\$ 159,470	\$ 25,020	\$ 166,078	\$ 398,479	\$ 300,907	\$ 829,514	\$ 304

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CVET Agency	Financial Institutions Tax	LIT PTRC	State Fines And Forfeitures	Infraction Judgements	Special Death Benefit	State Disclosure - State Share	Coroners Training & Con't Edu
Cash and investments - beginning	\$ -	\$ -	\$ 526,173	\$ -	\$ 307	\$ 190	\$ 600	\$ 376
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	316,278	237,789	-	-	-	-	-	-
Charges for services	-	-	-	-	-	40	9,510	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	234,912	5,710,055	611	4,952	2,105	30	5,956
Total receipts	316,278	472,701	5,710,055	611	4,952	2,145	9,540	5,956
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	316,278	472,701	6,089,090	331	2,460	1,100	3,905	2,408
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	316,278	472,701	6,089,090	331	2,460	1,100	3,905	2,408
Excess (deficiency) of receipts over (under) disbursements	-	-	(379,035)	280	2,492	1,045	5,635	3,548
Cash and investments - ending	\$ -	\$ -	\$ 147,138	\$ 280	\$ 2,799	\$ 1,235	\$ 6,235	\$ 3,924

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Interstate Compact - State Sha	Mortgage Recording Fees - Stat	Sex & Violent Offender (State)	Child Restraint Violations Fin	Education Plate Fee Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares
Cash and investments - beginning	\$ 63	\$ 335	\$ 35	\$ 25	\$ 461	\$ 76,944	\$ 102,323	\$ 1,479
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	375	4,503	410	425	319	253,112	375,682	11,420,110
Total receipts	375	4,503	410	425	319	253,112	375,682	11,420,110
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	125	2,135	202	225	356	253,112	365,000	11,420,110
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	125	2,135	202	225	356	253,112	365,000	11,420,110
Excess (deficiency) of receipts over (under) disbursements	250	2,368	208	200	(37)	-	10,682	-
Cash and investments - ending	\$ 313	\$ 2,703	\$ 243	\$ 225	\$ 424	\$ 76,944	\$ 113,005	\$ 1,479

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT Public Safety	93.563 County IVD Incentive	93.563 Pros IV-D Incentive Pos	93.563 Clerk IV-D Incentive Po	Treasurer's Cash Book	Sheriff Commissary Fund	Trust-Odyssey	Sheriff Inmate Trust
Cash and investments - beginning	\$ 2,912	\$ 151,735	\$ 139,452	\$ 50,383	\$ 1,403,568	\$ 101,369	\$ 887,416	\$ 43,951
Receipts:								
Taxes	-	-	-	-	588,110	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	839,668	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	2,855,028	17,225	25,931	17,225	-	526,435	5,576,938	632,542
Total receipts	2,855,028	17,225	25,931	17,225	1,427,778	526,435	5,576,938	632,542
Disbursements:								
Personal services	-	-	15,810	4,504	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	2,855,028	6,889	48,229	6,534	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,403,568	471,488	5,626,315	616,931
Total disbursements	2,855,028	6,889	64,039	11,038	1,403,568	471,488	5,626,315	616,931
Excess (deficiency) of receipts over (under) disbursements	-	10,336	(38,108)	6,187	24,210	54,947	(49,377)	15,611
Cash and investments - ending	\$ 2,912	\$ 162,071	\$ 101,344	\$ 56,570	\$ 1,427,778	\$ 156,316	\$ 838,039	\$ 59,562

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Child Support-ISETS	Tourism Commission	General	Accident Report	Aviation	Bid Deposits And Bond Holding	Campaign Finance Enforcement	Child Advocacy
Cash and investments - beginning	\$ 4,617	\$ 324,011	\$ 4,787,646	\$ 7,599	\$ 32,297	\$ 140	\$ 350	\$ 200
Receipts:								
Taxes	-	-	7,872,428	-	181,979	-	-	-
Licenses and permits	-	-	13,542	-	-	-	-	-
Intergovernmental receipts	-	-	5,440,553	-	20,582	-	-	-
Charges for services	-	-	682,816	-	-	-	-	-
Fines and forfeits	-	-	302,091	-	-	-	-	-
Other receipts	543,361	382,171	3,115,383	5,600	200	-	250	-
Total receipts	543,361	382,171	17,426,813	5,600	202,761	-	250	-
Disbursements:								
Personal services	-	-	13,259,942	-	46,785	-	-	-
Supplies	-	-	164,475	-	3,414	-	-	-
Other services and charges	-	-	3,192,385	-	74,384	140	-	200
Capital outlay	-	-	18,610	-	30,890	-	-	-
Other disbursements	530,885	414,207	104,710	-	-	-	-	-
Total disbursements	530,885	414,207	16,740,122	-	155,473	140	-	200
Excess (deficiency) of receipts over (under) disbursements	12,476	(32,036)	686,691	5,600	47,288	(140)	250	(200)
Cash and investments - ending	\$ 17,093	\$ 291,975	\$ 5,474,337	\$ 13,199	\$ 79,585	\$ -	\$ 600	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	City And Town Court Costs	Clerks Records Perpetuation	Old Community Corrections	D25-17-338 Juvenile Comm. Corr.	Sales Disclosure - County Shar	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 62,075	\$ 92,219	\$ (78)	\$ 1,593	\$ 45,297	\$ 45,458	\$ 1,690,939	\$ 1,643,088
Receipts:								
Taxes	-	-	-	-	-	-	1,284,952	148,367
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	147,481	14,612
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	72	-	-	-	-	-	-
Other receipts	8,406	27,779	78	53,649	15,910	1,850	4,570	-
Total receipts	8,406	27,851	78	53,649	15,910	1,850	1,437,003	162,979
Disbursements:								
Personal services	-	12,421	-	56,765	-	-	265,895	-
Supplies	-	1,601	-	611	-	-	583,319	-
Other services and charges	1,661	-	-	348	-	-	263,157	-
Capital outlay	-	450	-	-	5,871	-	3,200	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,661	14,472	-	57,724	5,871	-	1,115,571	-
Excess (deficiency) of receipts over (under) disbursements	6,745	13,379	78	(4,075)	10,039	1,850	321,432	162,979
Cash and investments - ending	\$ 68,820	\$ 105,598	\$ -	\$ (2,482)	\$ 55,336	\$ 47,308	\$ 2,012,371	\$ 1,806,067

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Drug Free Community	Economic Development Fee	Emergency Planning/Right To K	Firearms Training	Health	Local Health Maintenance	Local Road And Street	Local Income Tax - Public Safety
Cash and investments - beginning	\$ 56,396	\$ 175	\$ 15,098	\$ 37,046	\$ 1,174,574	\$ 51,827	\$ 1,250,432	\$ 272,718
Receipts:								
Taxes	-	-	-	-	193,544	33,139	-	-
Licenses and permits	-	-	-	-	12,155	-	-	-
Intergovernmental receipts	-	-	-	-	12,730	-	688,071	-
Charges for services	-	-	-	-	10,165	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	34,856	150,475	4,224	26,085	21,910	16,570	104,677	1,426,301
Total receipts	34,856	150,475	4,224	26,085	250,504	49,709	792,748	1,426,301
Disbursements:								
Personal services	4,200	-	-	-	430,955	-	-	547,479
Supplies	-	-	59	-	2,162	8,991	410,556	173,116
Other services and charges	49,600	-	2,176	26,179	13,106	48,216	-	634,032
Capital outlay	-	-	-	-	-	8,945	732,021	34,000
Other disbursements	-	-	-	-	119	-	-	-
Total disbursements	53,800	-	2,235	26,179	446,342	66,152	1,142,577	1,388,627
Excess (deficiency) of receipts over (under) disbursements	(18,944)	150,475	1,989	(94)	(195,838)	(16,443)	(349,829)	37,674
Cash and investments - ending	\$ 37,452	\$ 150,650	\$ 17,087	\$ 36,952	\$ 978,736	\$ 35,384	\$ 900,603	\$ 310,392

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	MVH Restricted	Misdemeanant	Motor Vehicle Highway	Omitted Property Audits	Plat Book	Rainy Day	Recorders Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 1,370,756	\$ 55,865	\$ 1,657,040	\$ 58,972	\$ 134,865	\$ 2,317,851	\$ 416,199	\$ 195,681
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,942,878	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	1,892,754	27,407	43,726	-	32,710	-	124,473	147,045
Total receipts	1,892,754	27,407	2,986,604	-	32,710	-	124,473	147,045
Disbursements:								
Personal services	652,664	-	1,053,550	-	-	-	-	-
Supplies	849,170	5,484	249,970	-	805	-	-	-
Other services and charges	-	15,515	1,581,656	-	4,500	-	230,689	212,357
Capital outlay	-	34,000	10,932	-	3,000	-	-	34,000
Other disbursements	-	-	-	-	-	100,000	-	-
Total disbursements	1,501,834	54,999	2,896,108	-	8,305	100,000	230,689	246,357
Excess (deficiency) of receipts over (under) disbursements	390,920	(27,592)	90,496	-	24,405	(100,000)	(106,216)	(99,312)
Cash and investments - ending	\$ 1,761,676	\$ 28,273	\$ 1,747,536	\$ 58,972	\$ 159,270	\$ 2,217,851	\$ 309,983	\$ 96,369

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sex & Violent Offender County	Sheriff's Pension Trust	Community Corrections	Community Transition Program	Opioid Restricted	Opioid Unrestricted	Lawrence County Redevelopment	Law Co Redevelop Mill Creek
Cash and investments - beginning	\$ 10,578	\$ -	\$ 209	\$ 190,200	\$ 155,774	\$ 37,826	\$ 1,165,899	\$ 110
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	4,180	30,204	266,639	13,550	39,208	465	182,814	-
Total receipts	4,180	30,204	266,639	13,550	39,208	465	182,814	-
Disbursements:								
Personal services	-	-	242,191	-	-	-	-	-
Supplies	1,000	-	11,160	-	-	-	-	-
Other services and charges	-	21,685	13,021	-	-	-	449,451	110
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	1,000	21,685	266,372	-	-	-	449,451	110
Excess (deficiency) of receipts over (under) disbursements	3,180	8,519	267	13,550	39,208	465	(266,637)	(110)
Cash and investments - ending	\$ 13,758	\$ 8,519	\$ 476	\$ 203,750	\$ 194,982	\$ 38,291	\$ 899,262	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Aviation Fuel Fund	Prosecutor Cef	Drug Seizure	ISP Marijuana Extrication	ISP Marijuana Ext.Police Equip	Immunization	Pandemic Flu	Safe Haven Nlcs Grant
Cash and investments - beginning	\$ 2,095	\$ 14	\$ -	\$ 77	\$ 278	\$ 57,693	\$ 729	\$ 128
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	143,550	-	24,081	-	270	77,927	-	-
Total receipts	143,550	-	24,081	-	270	77,927	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	129,707	14	19,484	77	-	6,030	729	128
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	129,707	14	19,484	77	-	6,030	729	128
Excess (deficiency) of receipts over (under) disbursements	13,843	(14)	4,597	(77)	270	71,897	(729)	(128)
Cash and investments - ending	\$ 15,938	\$ -	\$ 4,597	\$ -	\$ 548	\$ 129,590	\$ -	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PCA Child Support Enforcement	2008 Tax Sale Surplus	Dunn County Rental	DH Post Closing	Old Project Income	Investigator's Cash Fund	Tax Sale Reimbursement	Emergency Management
Cash and investments - beginning	\$ 575	\$ 2,840	\$ 79,700	\$ 380,499	\$ 900	\$ 572	\$ 21,218	\$ 437,878
Receipts:								
Taxes	-	-	-	-	-	-	-	56,282
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	6,365
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	3,000	8,988	-	-	-	27,353
Total receipts	-	-	3,000	8,988	-	-	-	90,000
Disbursements:								
Personal services	-	-	-	-	-	-	-	71,507
Supplies	-	-	-	-	-	-	-	1,077
Other services and charges	575	2,840	17,115	-	900	572	21,218	15,127
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	575	2,840	17,115	-	900	572	21,218	87,711
Excess (deficiency) of receipts over (under) disbursements	(575)	(2,840)	(14,115)	8,988	(900)	(572)	(21,218)	2,289
Cash and investments - ending	\$ -	\$ -	\$ 65,585	\$ 389,487	\$ -	\$ -	\$ -	\$ 440,167

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Airport Local Match Fund	Seized Asset Fund (Prosecutor)	Surveyor Oversize Color Copies	Hangar Improvement	DUNN PLAZA	Common School Fund	Excess Cagit	2010 Tax Sale Surplus
Cash and investments - beginning	\$ 766	\$ 5,139	\$ 2,858	\$ 52,315	\$ -	\$ 1,391	\$ 3	\$ 26,184
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	440	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	3,317	-	49,412	42,884	553	-	-
Total receipts	-	3,317	440	49,412	42,884	553	-	-
Disbursements:								
Personal services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Other services and charges	766	3,885	-	32,804	-	1,944	3	26,184
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	766	3,885	-	32,804	-	1,944	3	26,184
Excess (deficiency) of receipts over (under) disbursements	(766)	(568)	440	16,608	42,884	(1,391)	(3)	(26,184)
Cash and investments - ending	\$ -	\$ 4,571	\$ 3,298	\$ 68,923	\$ 42,884	\$ -	\$ -	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2010 Tax Sale Redemption	Surplus Dog	PCA Child Support	Runway Paving Grant	06Jf017 Juvenile Detention Alt	10Vapr187 Victim Assistance Gr	Law Co Hd Naccho Award (Mrc)	Immunization & Vaccines Pnflu
Cash and investments - beginning	\$ 882	\$ 1,987	\$ 1,021	\$ 77,159	\$ 5,702	\$ (41,807)	\$ 502	\$ (3,460)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	4,273	6,576	-	48,571	-	101,923
Total receipts	-	-	4,273	6,576	-	48,571	-	101,923
Disbursements:								
Personal services	-	-	-	-	-	50,939	-	81,302
Supplies	-	-	-	-	-	-	-	3,706
Other services and charges	882	1,987	3,430	6,620	5,702	7,473	502	13,723
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	882	1,987	3,430	6,620	5,702	58,412	502	98,731
Excess (deficiency) of receipts over (under) disbursements	(882)	(1,987)	843	(44)	(5,702)	(9,841)	(502)	3,192
Cash and investments - ending	\$ -	\$ -	\$ 1,864	\$ 77,115	\$ -	\$ (51,648)	\$ -	\$ (268)

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Casa - Voca Grant	Cfda#93.116 In Tuberculosis Gr	Lawrence Cty Casa Wellness Gra	Cyber Grant Cfda# 97.067	Cfda# 93.268 Immun&Vacs/Child	American Rescue Plan Grant	L.A.T.C.F.
Cash and investments - beginning	\$ (38,959)	\$ (1,141)	\$ 35,000	\$ (1,445)	\$ (1,078)	\$ 8,812,591	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	150,732	1,613	-	1,445	1,339	102,000	50,000
Total receipts	150,732	1,613	-	1,445	1,339	102,000	50,000
Disbursements:							
Personal services	13,294	-	-	-	1,339	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	105,000	385	-	-	-	2,631,190	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	25,936	-	-	-	-	-	-
Total disbursements	144,230	385	-	-	1,339	2,631,190	-
Excess (deficiency) of receipts over (under) disbursements	6,502	1,228	-	1,445	-	(2,529,190)	50,000
Cash and investments - ending	\$ (32,457)	\$ 87	\$ 35,000	\$ -	\$ (1,078)	\$ 6,283,401	\$ 50,000

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Lep Subgrant Fema - Planning	Bio-Terrorism Preparedness	Bio-Terrorism District Grant	Bio-Terrorism District Part 2	Problem Solv Superii/Drug Crt	Bprs 146-2 Public Health Coord	Homeland Security 2006 Grant	06St063 Dv/Sexual Assault Prev
Cash and investments - beginning	\$ 16	\$ 1,226	\$ 66	\$ 324	\$ 57,912	\$ 8,132	\$ 71	\$ 3
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	-	14,284	-	-	-
Total receipts	-	-	-	-	14,284	-	-	-
Disbursements:								
Personal services	-	-	-	-	4,482	-	-	-
Supplies	-	-	-	-	6,601	-	-	-
Other services and charges	16	1,226	66	324	1,522	8,132	71	3
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	16	1,226	66	324	12,605	8,132	71	3
Excess (deficiency) of receipts over (under) disbursements	(16)	(1,226)	(66)	(324)	1,679	(8,132)	(71)	(3)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 59,591	\$ -	\$ -	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Family Court Grant	K8-2011-03-03-19 Operation Pul	022T IN Supreme Court Grant	09-JF-012 Juv Detention Altern	Public Health Preparedness Gra	Shsp Grant	HD-009-011 Indiana Housing Gra
Cash and investments - beginning	\$ 1,313	\$ (2,780)	\$ 1,753	\$ 71	\$ 5,264	\$ 3	\$ 1,614
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,780	-	-	24,833	-	-
Total receipts	-	2,780	-	-	24,833	-	-
Disbursements:							
Personal services	600	-	-	-	12,109	-	-
Supplies	-	-	-	-	6,854	-	-
Other services and charges	-	-	1,753	71	4,401	3	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	1,613
Total disbursements	600	-	1,753	71	23,364	3	1,613
Excess (deficiency) of receipts over (under) disbursements	(600)	2,780	(1,753)	(71)	1,469	(3)	(1,613)
Cash and investments - ending	\$ 713	\$ -	\$ -	\$ -	\$ 6,733	\$ -	\$ 1

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Start The Peace Grant	Tobacco Settlement Grant	2013/14 Data Share Grant	Mrc Gr. Medical Reserve Corps	C44P-3-126B Dist Fire Training	IN Local Health Dept Trust Acc	DUI Task Force Grant	Pd Survey Grant(Ed Byrne Jag)
Cash and investments - beginning	\$ 11	\$ 27,861	\$ 1,000	\$ (10,566)	\$ 400	\$ 44,203	\$ 1,056	\$ 267
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	-	-	-	10,566	-	35,696	-	-
Total receipts	-	-	-	10,566	-	35,696	-	-
Disbursements:								
Personal services	-	-	-	-	-	18,472	-	-
Supplies	-	-	-	-	-	2,830	-	-
Other services and charges	11	27,861	1,000	-	400	9,920	1,056	267
Capital outlay	-	-	-	-	-	110	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	11	27,861	1,000	-	400	31,332	1,056	267
Excess (deficiency) of receipts over (under) disbursements	(11)	(27,861)	(1,000)	10,566	(400)	4,364	(1,056)	(267)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,567	\$ -	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Problem Solving Superior Ct I	Counsel In The Court Grant	Problem Solving Court Superior	Siags Grant	Ebola	Justice Reinvestment Grant	EDS#D-3-17-11635 Jag Pd
Cash and investments - beginning	\$ (470)	\$ 1,345	\$ 6,382	\$ -	\$ 696	\$ 10	\$ (935)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	470	-	-	75,000	-	-	935
Total receipts	470	-	-	75,000	-	-	935
Disbursements:							
Personal services	-	-	5,475	-	-	-	-
Supplies	-	-	650	-	-	-	-
Other services and charges	-	1,345	314	75,000	696	10	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	1,345	6,439	75,000	696	10	-
Excess (deficiency) of receipts over (under) disbursements	470	(1,345)	(6,439)	-	(696)	(10)	935
Cash and investments - ending	\$ -	\$ -	\$ (57)	\$ -	\$ -	\$ -	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Local Road & Brdg Match Grant	Justice Re	022T Supreme Court Grant	Ind Sup Ct Problem Solving Grt	Juvenile Community Corrections	Juvenile Project Income	PD Mental Health & Addiction	Cfda# 20.205 Sign Grant
Cash and investments - beginning	\$ 46,057	\$ (1)	\$ 3,955	\$ 1,796	\$ 209	\$ 73,501	\$ (11,743)	\$ (75,788)
Receipts:								
Taxes	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	76,200
Charges for services	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Other receipts	808,588	1	-	-	-	14,637	11,743	-
Total receipts	808,588	1	-	-	-	14,637	11,743	76,200
Disbursements:								
Personal services	-	-	-	1,009	-	-	-	-
Supplies	-	-	3,273	155	-	-	-	-
Other services and charges	796,580	-	516	500	209	-	-	91,203
Capital outlay	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-
Total disbursements	796,580	-	3,789	1,664	209	-	-	91,203
Excess (deficiency) of receipts over (under) disbursements	12,008	1	(3,789)	(1,664)	(209)	14,637	11,743	(15,003)
Cash and investments - ending	\$ 58,065	\$ -	\$ 166	\$ 132	\$ -	\$ 88,138	\$ -	\$ (90,791)

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	16.738 2016&17&18 Jag Grant	Comm Corr Foundation Grant	Superior II Problem Solving Gr	Jrg-Doc-Crrp-Sup1 Problem Solv	Justice Reinvestment Grant-Crp	Justice Partners Addictions Re	Stop Grant-Domestic Violence
Cash and investments - beginning	\$ (33,581)	\$ 289	\$ 1,189	\$ 1,334	\$ (166)	\$ 13,157	\$ (33,434)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	33,581	-	127,865	135,949	193,321	48,335	15,099
Total receipts	33,581	-	127,865	135,949	193,321	48,335	15,099
Disbursements:							
Personal services	-	-	134,593	137,751	193,688	55,851	-
Supplies	-	-	1,050	1,050	-	-	-
Other services and charges	-	289	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	289	135,643	138,801	193,688	55,851	-
Excess (deficiency) of receipts over (under) disbursements	33,581	(289)	(7,778)	(2,852)	(367)	(7,516)	15,099
Cash and investments - ending	\$ -	\$ -	\$ (6,589)	\$ (1,518)	\$ (533)	\$ 5,641	\$ (18,335)

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Juv Detention Alternative In.	Psc I Victim Services	C.H.I.R.P. Grant	Lawrence Cty Bridge Inspect	Lawrence Cty Bridge Replacemen	Lawrence County Veterans Court	Problem Solving Court Stop Gr.
Cash and investments - beginning	\$ 31,498	\$ 5,373	\$ 11,987	\$ 161,989	\$ (47,658)	\$ (441)	\$ (1,440)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	69,319	-	15,243	27,807	263,215	49,838	-
Total receipts	69,319	-	15,243	27,807	263,215	49,838	-
Disbursements:							
Personal services	58,170	-	-	-	-	42,666	-
Supplies	4,523	-	-	-	-	3,000	-
Other services and charges	19,115	5,365	23,150	45,048	117,521	739	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	81,808	5,365	23,150	45,048	117,521	46,405	-
Excess (deficiency) of receipts over (under) disbursements	(12,489)	(5,365)	(7,907)	(17,241)	145,694	3,433	-
Cash and investments - ending	\$ 19,009	\$ 8	\$ 4,080	\$ 144,748	\$ 98,036	\$ 2,992	\$ (1,440)

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	IN Sup Crt Problem Solving Grt	Law Co Pretrial Prog. (Sup Ct)	Juv. Doc Discretionary Grant	Lead Reduction Gr Cfda 21.027	Law Sup Ct I Prob Solv Ct	Law Sup Ct II Prob Solv Ct
Cash and investments - beginning	\$ 4,160	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	47,943	10,000	6,666	10,000	10,000
Total receipts	-	47,943	10,000	6,666	10,000	10,000
Disbursements:						
Personal services	1,161	41,194	-	-	5,000	4,738
Supplies	769	-	1,401	-	3,573	3,879
Other services and charges	2,198	-	8,423	-	1,000	1,347
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,128	41,194	9,824	-	9,573	9,964
Excess (deficiency) of receipts over (under) disbursements	(4,128)	6,749	176	6,666	427	36
Cash and investments - ending	\$ 32	\$ 6,749	\$ 176	\$ 6,666	\$ 427	\$ 36

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Com Cor IN Sup Ct Prob Sol Gr	PD IV-E CHINS 93.658	97.047 HAZARD MITIGATION	Welfare Trust	Homestead Credit Rebate	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 42,656	\$ 81	\$ 39,349,027
Receipts:						
Taxes	-	-	-	-	-	60,651,649
Licenses and permits	-	-	-	-	-	25,697
Intergovernmental receipts	-	-	-	-	-	16,255,509
Charges for services	-	-	-	-	-	726,308
Fines and forfeits	-	-	-	-	-	385,041
Other receipts	10,000	5,953	19,845	-	-	52,263,507
Total receipts	10,000	5,953	19,845	-	-	130,307,711
Disbursements:						
Personal services	8,696	-	-	-	-	18,408,635
Supplies	-	-	-	-	-	2,526,266
Other services and charges	850	-	19,845	42,656	81	92,357,347
Capital outlay	-	-	-	-	-	1,050,880
Other disbursements	-	-	-	-	-	17,804,774
Total disbursements	9,546	-	19,845	42,656	81	132,147,902
Excess (deficiency) of receipts over (under) disbursements	454	5,953	-	(42,656)	(81)	(1,840,191)
Cash and investments - ending	\$ 454	\$ 5,953	\$ -	\$ -	\$ -	\$ 37,508,836

LAWRENCE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,278,440</u>	<u>\$ 455,646</u>

OTHER REPORTS

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