

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
LAWRENCE COUNTY, INDIANA
January 1, 2014 to December 31, 2014



FILED
07/01/2016

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jody Edwards	01-01-13 to 12-31-16
County Treasurer	Paula R. Stewart	01-01-13 to 12-31-16
Clerk of the Circuit Court	Myron D. Rainey	01-01-13 to 12-31-16
County Sheriff	Samuel J. Craig Michael Branaham	01-01-11 to 12-31-14 01-01-15 to 12-31-18
County Recorder	Jessica Allen	01-01-13 to 12-31-16
President of the Board of County Commissioners	David Flinn Christopher May William Spreen	01-01-14 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-16
President of the County Council	Jason Mullis Craig Turpen Keith D. Dillman	01-01-14 to 12-31-14 01-01-15 to 12-31-15 01-01-16 to 12-31-16



STATE OF INDIANA
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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Lawrence County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

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

Auditor's Responsibility

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2014.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the *U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated April 14, 2016, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

April 14, 2016



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

TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Lawrence County (County), which comprises the financial position and results of operations for the year ended December 31, 2014, and the related notes to the financial statement, and have issued our report thereon dated April 14, 2016, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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


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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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


Paul D. Joyce, CPA
State Examiner

April 14, 2016

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
After Settlement Collections	\$ 1,255,772	\$ 1,353,497	\$ 1,255,772	\$ 1,353,497
Sheriff's Inmate Trust	7,183	223,452	223,604	7,031
Prosecutor Check Deception Program	2,880	17,474	19,257	1,097
Jail Commissary/Sheriff's Commissary Fund	76,222	148,409	119,667	104,964
Clerk's Trust-CSI	600,862	2,753,441	2,729,111	625,192
Clerk's Trust-MHI	77,152	-	150	77,002
Clerk's ISETS	5,851	972,096	973,935	4,012
Sheriff's Evidence	14,680	-	-	14,680
General	3,295,383	47,286,634	47,185,752	3,396,265
Accident Report	6,849	4,158	1,545	9,462
Aviation	132,400	219,558	123,706	228,252
Bid Deposits and Bonds Holding	140	-	-	140
CAGIT County Certified Shares	-	5,751,256	5,751,256	-
CHILD ADVOCACY	200	-	-	200
City and Town Court Costs	12,185	10,967	15,841	7,311
Clerk's Records Perpetuation	7,262	27,675	30,709	4,228
Community Corrections	16,891	297,856	282,951	31,796
Community Transition Program	15,525	52,390	39,315	28,600
Sales Disclosure- County Share	7,167	5,580	5,500	7,247
Covered Bridge	29,298	1,850	-	31,148
Cummulative Bridge	1,462,019	1,018,304	966,809	1,513,514
Cummulative Capital Development	1,016,552	707,644	696,171	1,028,025
Drug Free Community	40,029	36,176	41,619	34,586
Economic Development Fee	475	256,120	256,120	475
Emergency Planning/Right to Know	17,787	3,694	1,072	20,409
Firearms Training	62,994	22,278	14,107	71,165
Health	11,792	329,783	275,824	65,751
LEVY EXCESS	-	283	-	283
Local Health Maintenance	75,612	33,139	24,772	83,979
Local Road and Street	257,630	541,743	418,515	380,858
LOIT Public Safety- County Share	292,114	950,180	973,858	268,436
Misdemeanant	78,165	52,550	37,119	93,596
Motor Vehicle Highway	1,905,284	3,537,965	3,086,164	2,357,085
Plat Book	1,926	10,525	11,833	618
RAINY DAY FUND	2,216,220	-	-	2,216,220
Reassessment- 2009	24,246	-	24,246	-
Reassessment- 2015	893,459	-	893,459	-
Recorder's Records Perpetuation	25,072	63,560	65,214	23,418
RIVERBOAT	165,431	161,054	-	326,485
Sex and Violent Offender County	7,157	2,507	605	9,059
Sheriff's Pension Trust	2,819	19,751	12,701	9,869
Supplemental Public Defender Services	17,634	23,491	34,000	7,125
Surplus Tax	104,334	172,001	132,078	144,257
Surveyor's Corner Perpetuation	51,328	14,811	8,950	57,189
Tax Sale Fees	231,772	689,260	231,168	689,864
Tax Sale Redemption	4,981	72,518	72,127	5,372
Local Health Department Trust Account	51,690	-	-	51,690
Guardian Ad Litem	4,686	9,347	567	13,466
Auditors Ineligible Deductions	74,389	359,867	334,256	100,000
County Elected Officials Training	6,953	3,613	1,283	9,283
County Offender Transportation Fund	128	181	-	309
Statewide 911	480,638	493,869	430,065	544,442
Reassessment	-	878,862	140,426	738,436
Adult Probation Administrative	92	68,392	68,483	1
JUVENILE PROBATION	11	19,000	18,851	160
Alternative Dispute Resolution	1,940	5,040	5,100	1,880
COUNTY USER FEE	444,095	465,777	403,050	506,822
Sheriff Sale Administration	72,305	33,485	18,800	86,990
DARE SHERIFF DONATIONS	8,198	3,926	3,143	8,981
PROBATION GIFTS TRUST	228	-	-	228
EXTENSION OFFICE DONATIONS	424	-	-	424
SHERIFF DONATIONS	1,500	-	-	1,500
LAWRENCE COUNTY REDEVELOPMENT	141,065	55,870	51,342	145,593
LAW DO REDEVELOP MILL CREEK	21	77	-	98
JAIL LEASE RENTAL	122,305	559,154	548,169	133,290
Self-Insurance	1,818,776	1,838,676	1,951,718	1,705,734
WELFARE TRUST	42,656	-	-	42,656
AVIATION FUEL FUND	37,100	15,378	40,968	11,510

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

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
PROSECUTOR CEF	10,781	-	6,798	3,983
DRUG SEIZURE	26,667	-	-	26,667
ISP MARIJUANA EXTRICATION	77	-	-	77
ISP MARIJUANA EXT POLICE EQUIP	10,081	885	-	10,966
IMMUNIZATION	29,928	39,307	38,542	30,693
PANDEMIC FLU	2,045	-	1,317	728
SAFE HAVEN NLCS GRANT	128	-	-	128
PCA CHILD SUPPORT ENFORCEMENT	575	-	-	575
2008 TAX SALE SURPLUS	2,840	-	-	2,840
DUNN COUNTY RENTAL	259,619	-	200	259,419
DH POST CLOSING	545,804	199,258	605,880	139,182
OLD PROJECT INCOME	900	-	-	900
INVESTIGATOR'S CASH FUND	572	-	-	572
TAX SALE REIMBURSEMENT	21,218	-	-	21,218
EMERGENCY MANAGEMENT	10,608	72,708	54,495	28,821
2012 COMMISSIONER SALE	5,388	37,147	25,972	16,563
CAGIT- Special Legislation	451,889	2,645,758	2,156,104	941,543
COURT SECURITY FUND	103,888	-	64,358	39,530
COURTHOUSE MAINTENANCE FUND	916,661	321,308	1,237,969	-
AIRPORT LOCAL MATCH FUND	120,336	15,944	56,994	79,286
ECONOMIC DEVELOPMENT FUND	2,300,000	-	897,364	1,402,636
SHERIFF FEDERAL SURPLUS EQUIP	20,050	-	16,000	4,050
SEIZED ASSET FUND (PROSECUTOR)	-	4,055	1,352	2,703
Payroll Clearing	219,789	5,562,486	5,563,129	219,146
Settlement	-	39,481,545	39,481,545	-
LOIT PUBLIC SAFETY	-	1,911,230	1,911,230	-
CAGIT PTRC	-	1,911,140	1,911,140	-
Wheel Tax/ Surtax Combined	-	1,214,394	1,214,394	-
CVET AGENCY	-	264,165	264,165	-
WEED LIEN COLLECTIONS	(184)	184	-	-
FINANCIAL INSTITUTION TAXES	-	285,647	285,647	-
HEA 1001-2008 STATE HOMESTEAD	1,479	-	1,479	-
HOMESTEAD CREDIT REBATE	81	-	-	81
LOIT PTRC	71,289	3,832,306	3,783,518	120,077
State Fines and Forfeitures	-	1	1	-
Infraction Judgements	1,819	34,820	33,992	2,647
OVERWEIGHT VEHICLE FINES	-	1,000	1,000	-
SPECIAL DEATH BENEFIT	170	2,550	2,580	140
Sales Disclosure- State Share	365	5,570	5,475	460
Coroners Training and Con't Education	354	5,382	5,338	398
INTERSTATE COMPACT-STATE SHARE	3	181	182	2
Mortgage Recording Fees- State Share	322	3,753	3,420	655
DLGF HOMESTEAD PROP. DATABASE	124	333	415	42
Sex and Violent Offender Admin - State	17	279	270	26
CHILD RESTRAINT VIOLATIONS FINES	75	475	475	75
Inheritance Tax	32,790	7,244	40,034	-
Education Plate Fees Agency	573	581	656	498
Riverboat Revenue Sharing	2,002	273,294	273,294	2,002
INNKEEPERS TAX COLLECTIONS	-	239,415	239,415	-
EXCESS CAGIT	3	-	-	3
2010 TAX SALE SURPLUS	26,184	-	-	26,184
2010 TAX SALE REDEMPTION	882	-	-	882
SURPLUS DOG	1,987	-	-	1,987
93.563 Prosecutor PCA	6,010	3,508	2,105	7,413
RUNWAY PAVING GRANT	-	578,136	571,739	6,397
HAVA TITLE III GRANT	4,839	-	-	4,839
06JF017 JUVENILE DETENTION ALT	5,702	-	-	5,702
COURT REFORM GRANT	3,765	11,068	3,550	11,283
VICTIM ASSISTANCE GRANT	(9,570)	39,307	40,603	(10,866)
C44P-2-244A 2011 SHSP(A MOORE)	(11,538)	38,462	26,924	-
SUPREME COURT GRANT-PROB SOLV	2,525	5,000	3,294	4,231
CF-12-120CDBG-COM DEV BLOCK GR	38,014	-	38,014	-
LAW CO HD NACCHO AWARD (MRC)	5	3,500	3,475	30
LAW CO ANNEX DEMO PROJECT	-	124,700	124,700	-
EMERG. MANG. PERFORMANCE GRANT	-	5,180	5,180	-
93.563 ARRA Clerk IV-D Incentive	1,567	-	-	1,567
93.563 Title IV-D Incentive	106,026	17,556	14,831	108,751

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

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2014
(Continued)

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-14			12-31-14
93.563 Prosecutor IV-D Incentive-Post Oct '99	172,536	26,413	3,227	195,722
93.563 Clerk IV-D Incentive-Post Oct '99	124,435	17,556	17,671	124,320
LEP SUBGRANT FEMA- PLANNING	16	-	-	16
BIO-TERRORISM PREPAREDNESS	1,238	-	-	1,238
BIO-TERRORISM DISTRICT GRANT	66	-	-	66
BIO-TERRORISM DISTRICT PART 2	522	-	87	435
08A-DJ-057 OVWI DRUG COURT	(11,939)	234,762	127,611	95,212
BPRS 146-2 PUBLIC HEALTH COORD	4,789	5,543	2,089	8,243
HOMELAND SECURITY 2006 GRANT	71	-	-	71
09RT003 PATHWAYS TO RECOVERY	(47,434)	81,757	34,322	1
06ST063 DV/SEXUAL ASSAULT PREV	3	-	-	3
FAMILY COURT GRANT	88	29,500	20,063	9,525
K8-2011-03-03-19 OPERATION PUL	(4,020)	24,985	20,581	384
022T IN SUPREME COURT GRANT	1,542	7,000	3,348	5,194
C449-0-075A ACAMS	65	-	-	65
C44P-9-818A DISTRICT 8 COORDIN	343	-	-	343
09-JF-012 JUV DETENTION ALTERN	71	-	-	71
PUBLIC HEALTH PREPAREDNESS GRA	(7,061)	13,547	20,230	(13,744)
TAP-TEG ERT TRAINING (LLC)	492	2,619	2,759	352
SHSP GRANT	(6,583)	-	-	(6,583)
HD-009-011 INDIANA HOUSING GRA	1	-	-	1
97.042 EMA COMPETITIVE GRANT	2,120	-	-	2,120
97.073 EXERCISE AND TRAINING GRANT	(1,159)	-	-	(1,159)
Start The Peace Grant	11	-	-	11
16.738 JAG SHERIFF GRANT	(123)	123	-	-
TOBACCO SETTLEMENT GRANT	33,442	-	2,619	30,823
C44P-2-037A FIRE TRAINING	(8,147)	6,073	2,073	(4,147)
IN LOCAL HEALTH DEPT TRST ACCT	11,646	-	-	11,646
2012 DATA SHARE GRANT	2,000	4,000	5,000	1,000
MRC GR. MEDICAL RESERVE CORPS	(3,526)	2,968	9,001	(9,559)
C44P-3-126B DIST FIRE TRAINING	(23,932)	27,237	13,709	(10,404)
IN LOCAL HEALTH DEPT TRUST ACCOUNT	875	27,374	19,643	8,606
DUI TASK FORCE GRANT	7,236	12,020	17,341	1,915
PD SURVEY GRANT(ED BYRNE JAG)	(2,636)	8,615	6,663	(684)
PROBLEM SOLV COURT SUPERIOR I	(7,197)	32,136	45,120	(20,181)
IN DEPT OF VETERANS AFFAIRS GRANT	-	500	500	-
COUNSEL IN THE COURT GRANT	-	5,363	5,105	258
Totals	<u>\$ 23,427,309</u>	<u>\$ 132,426,997</u>	<u>\$ 132,452,139</u>	<u>\$ 23,402,167</u>

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

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

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

E. Disbursements

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

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay which includes all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

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

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

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

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is a defined benefit pension plan. PERF is a cost-sharing multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) Board, most requirements of the system, and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

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

Funding Policy and Annual Pension Cost

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

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of grants functioning on a reimbursement basis. The reimbursements for expenditures made by the County were not received by December 31, 2014.

Note 8. Holding Corporation

The County has entered into a capital lease with the Courthouse Annex Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year 2014 totaled \$260,850.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

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

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

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014

	After Settlement Collections	Sheriff's Inmate Trust	Prosecutor Check Deception Program	Jail Commissary/Sheriff's Commissary Fund	Clerk's Trust-CSI	Clerk's Trust-MHI	Clerk's ISETS
Cash and investments - beginning	\$ 1,255,772	\$ 7,183	\$ 2,880	\$ 76,222	\$ 600,862	\$ 77,152	\$ 5,851
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,353,497	223,452	17,474	148,409	2,753,441	-	972,096
Total receipts	<u>1,353,497</u>	<u>223,452</u>	<u>17,474</u>	<u>148,409</u>	<u>2,753,441</u>	<u>-</u>	<u>972,096</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,255,772	223,604	19,257	119,667	2,729,111	150	973,935
Total disbursements	<u>1,255,772</u>	<u>223,604</u>	<u>19,257</u>	<u>119,667</u>	<u>2,729,111</u>	<u>150</u>	<u>973,935</u>
Excess (deficiency) of receipts over disbursements	<u>97,725</u>	<u>(152)</u>	<u>(1,783)</u>	<u>28,742</u>	<u>24,330</u>	<u>(150)</u>	<u>(1,839)</u>
Cash and investments - ending	<u>\$ 1,353,497</u>	<u>\$ 7,031</u>	<u>\$ 1,097</u>	<u>\$ 104,964</u>	<u>\$ 625,192</u>	<u>\$ 77,002</u>	<u>\$ 4,012</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sheriff's Evidence	General	Accident Report	Aviation	Bid Deposits and Bonds Holding	CAGIT County Certified Shares	CHILD ADVOCACY
Cash and investments - beginning	\$ 14,680	\$ 3,295,383	\$ 6,849	\$ 132,400	\$ 140	\$ -	\$ 200
Receipts:							
Taxes	-	5,789,028	-	150,794	-	5,751,256	-
Intergovernmental	-	706,161	-	17,186	-	-	-
Charges for services	-	1,104,930	4,158	47,205	-	-	-
Fines and forfeits	-	148,453	-	-	-	-	-
Other receipts	-	39,538,062	-	4,373	-	-	-
Total receipts	-	47,286,634	4,158	219,558	-	5,751,256	-
Disbursements:							
Personal services	-	7,802,579	-	37,618	-	-	-
Supplies	-	85,813	-	1,326	-	-	-
Other services and charges	-	957,197	1,545	43,497	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	18,149	-	38,383	-	-	-
Other disbursements	-	38,322,014	-	2,882	-	5,751,256	-
Total disbursements	-	47,185,752	1,545	123,706	-	5,751,256	-
Excess (deficiency) of receipts over disbursements	-	100,882	2,613	95,852	-	-	-
Cash and investments - ending	\$ 14,680	\$ 3,396,265	\$ 9,462	\$ 228,252	\$ 140	\$ -	\$ 200

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure- County Share	Covered Bridge	Cummulative Bridge
Cash and investments - beginning	\$ 12,185	\$ 7,262	\$ 16,891	\$ 15,525	\$ 7,167	\$ 29,298	\$ 1,462,019
Receipts:							
Taxes	-	-	-	-	-	-	887,148
Intergovernmental	-	-	297,196	52,390	-	-	101,100
Charges for services	-	-	-	-	5,580	-	-
Fines and forfeits	10,967	5,593	-	-	-	-	-
Other receipts	-	22,082	660	-	-	1,850	30,056
Total receipts	10,967	27,675	297,856	52,390	5,580	1,850	1,018,304
Disbursements:							
Personal services	-	-	237,795	-	-	-	265,838
Supplies	-	-	8,644	-	-	-	169,360
Other services and charges	-	30,709	14,858	-	5,500	-	146,659
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	384,952
Other disbursements	15,841	-	21,654	39,315	-	-	-
Total disbursements	15,841	30,709	282,951	39,315	5,500	-	966,809
Excess (deficiency) of receipts over disbursements	(4,874)	(3,034)	14,905	13,075	80	1,850	51,495
Cash and investments - ending	\$ 7,311	\$ 4,228	\$ 31,796	\$ 28,600	\$ 7,247	\$ 31,148	\$ 1,513,514

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Cummulative Capital Development	Drug Free Community	Economic Development Fee	Emergency Planning/Right to Know	Firearms Training	Health	LEVY EXCESS
Cash and investments - beginning	\$ 1,016,552	\$ 40,029	\$ 475	\$ 17,787	\$ 62,994	\$ 11,792	\$ -
Receipts:							
Taxes	172,224	-	-	-	-	216,017	283
Intergovernmental	19,612	-	-	3,694	-	24,398	-
Charges for services	-	-	-	-	22,278	70,876	-
Fines and forfeits	-	36,176	-	-	-	-	-
Other receipts	515,808	-	256,120	-	-	18,492	-
Total receipts	707,644	36,176	256,120	3,694	22,278	329,783	283
Disbursements:							
Personal services	-	-	-	-	-	267,007	-
Supplies	-	-	-	301	-	1,022	-
Other services and charges	182,773	41,619	-	771	-	7,795	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	513,398	-	-	-	-	-	-
Other disbursements	-	-	256,120	-	14,107	-	-
Total disbursements	696,171	41,619	256,120	1,072	14,107	275,824	-
Excess (deficiency) of receipts over disbursements	11,473	(5,443)	-	2,622	8,171	53,959	283
Cash and investments - ending	\$ 1,028,025	\$ 34,586	\$ 475	\$ 20,409	\$ 71,165	\$ 65,751	\$ 283

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Local Health Maintenance	Local Road and Street	LOIT Public Safety- County Share	Misdemeanant	Motor Vehicle Highway	Plat Book	RAINY DAY FUND
Cash and investments - beginning	\$ 75,612	\$ 257,630	\$ 292,114	\$ 78,165	\$ 1,905,284	\$ 1,926	\$ 2,216,220
Receipts:							
Taxes	-	-	950,180	-	954,159	-	-
Intergovernmental	33,139	541,718	-	-	2,530,517	-	-
Charges for services	-	-	-	-	-	10,525	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	25	-	52,550	53,289	-	-
Total receipts	<u>33,139</u>	<u>541,743</u>	<u>950,180</u>	<u>52,550</u>	<u>3,537,965</u>	<u>10,525</u>	<u>-</u>
Disbursements:							
Personal services	-	-	344,432	-	1,235,513	9,148	-
Supplies	-	283,705	152,085	4,119	611,508	-	-
Other services and charges	24,772	-	411,038	8,000	1,227,734	2,685	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	134,810	55,803	25,000	11,409	-	-
Other disbursements	-	-	10,500	-	-	-	-
Total disbursements	<u>24,772</u>	<u>418,515</u>	<u>973,858</u>	<u>37,119</u>	<u>3,086,164</u>	<u>11,833</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>8,367</u>	<u>123,228</u>	<u>(23,678)</u>	<u>15,431</u>	<u>451,801</u>	<u>(1,308)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 83,979</u>	<u>\$ 380,858</u>	<u>\$ 268,436</u>	<u>\$ 93,596</u>	<u>\$ 2,357,085</u>	<u>\$ 618</u>	<u>\$ 2,216,220</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Reassessment- 2009	Reassessment- 2015	Recorder's Records Perpetuation	RIVERBOAT	Sex and Violent Offender County	Sheriff's Pension Trust	Supplemental Public Defender Services
Cash and investments - beginning	\$ 24,246	\$ 893,459	\$ 25,072	\$ 165,431	\$ 7,157	\$ 2,819	\$ 17,634
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	161,054	-	-	-
Charges for services	-	-	63,560	-	2,507	19,751	-
Fines and forfeits	-	-	-	-	-	-	23,491
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	63,560	161,054	2,507	19,751	23,491
Disbursements:							
Personal services	-	3,153	26,966	-	-	-	-
Supplies	-	347	-	-	-	-	-
Other services and charges	-	36,093	38,248	-	605	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	24,246	853,866	-	-	-	12,701	34,000
Total disbursements	24,246	893,459	65,214	-	605	12,701	34,000
Excess (deficiency) of receipts over disbursements	(24,246)	(893,459)	(1,654)	161,054	1,902	7,050	(10,509)
Cash and investments - ending	\$ -	\$ -	\$ 23,418	\$ 326,485	\$ 9,059	\$ 9,869	\$ 7,125

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Local Health Department Trust Account	Guardian Ad Litem	Auditors Ineligible Deductions
Cash and investments - beginning	\$ 104,334	\$ 51,328	\$ 231,772	\$ 4,981	\$ 51,690	\$ 4,686	\$ 74,389
Receipts:							
Taxes	-	-	689,260	72,518	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	14,811	-	-	-	9,347	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	172,001	-	-	-	-	-	359,867
Total receipts	<u>172,001</u>	<u>14,811</u>	<u>689,260</u>	<u>72,518</u>	<u>-</u>	<u>9,347</u>	<u>359,867</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	200	-	-	-	-	-
Other services and charges	132,078	8,750	231,168	72,127	-	567	75,810
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	36,018
Other disbursements	-	-	-	-	-	-	222,428
Total disbursements	<u>132,078</u>	<u>8,950</u>	<u>231,168</u>	<u>72,127</u>	<u>-</u>	<u>567</u>	<u>334,256</u>
Excess (deficiency) of receipts over disbursements	<u>39,923</u>	<u>5,861</u>	<u>458,092</u>	<u>391</u>	<u>-</u>	<u>8,780</u>	<u>25,611</u>
Cash and investments - ending	<u>\$ 144,257</u>	<u>\$ 57,189</u>	<u>\$ 689,864</u>	<u>\$ 5,372</u>	<u>\$ 51,690</u>	<u>\$ 13,466</u>	<u>\$ 100,000</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	County Elected Officials Training	County Offender Transportation Fund	Statewide 911	Reassessment	Adult Probation Administrative	JUVENILE PROBATION	Alternative Dispute Resolution
Cash and investments - beginning	\$ 6,953	\$ 128	\$ 480,638	\$ -	\$ 92	\$ 11	\$ 1,940
Receipts:							
Taxes	-	-	-	750	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	493,869	-	-	-	-
Fines and forfeits	-	-	-	-	68,392	9,425	5,040
Other receipts	3,613	181	-	878,112	-	9,575	-
Total receipts	<u>3,613</u>	<u>181</u>	<u>493,869</u>	<u>878,862</u>	<u>68,392</u>	<u>19,000</u>	<u>5,040</u>
Disbursements:							
Personal services	-	-	51,864	35,903	53,883	18,391	5,100
Supplies	-	-	-	2,502	-	-	-
Other services and charges	1,283	-	378,071	93,575	-	460	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	130	8,446	-	-	-
Other disbursements	-	-	-	-	14,600	-	-
Total disbursements	<u>1,283</u>	<u>-</u>	<u>430,065</u>	<u>140,426</u>	<u>68,483</u>	<u>18,851</u>	<u>5,100</u>
Excess (deficiency) of receipts over disbursements	<u>2,330</u>	<u>181</u>	<u>63,804</u>	<u>738,436</u>	<u>(91)</u>	<u>149</u>	<u>(60)</u>
Cash and investments - ending	<u>\$ 9,283</u>	<u>\$ 309</u>	<u>\$ 544,442</u>	<u>\$ 738,436</u>	<u>\$ 1</u>	<u>\$ 160</u>	<u>\$ 1,880</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	COUNTY USER FEE	Sheriff Sale Administration	DARE SHERIFF DONATIONS	PROBATION GIFTS TRUST	EXTENSION OFFICE DONATIONS	SHERIFF DONATIONS	LAWRENCE COUNTY REDEVELOPMENT
Cash and investments - beginning	\$ 444,095	\$ 72,305	\$ 8,198	\$ 228	\$ 424	\$ 1,500	\$ 141,065
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	451,042	-	-	-	-	-	-
Other receipts	14,735	33,485	3,926	-	-	-	55,870
Total receipts	465,777	33,485	3,926	-	-	-	55,870
Disbursements:							
Personal services	249,836	-	-	-	-	-	-
Supplies	19,423	-	-	-	-	-	-
Other services and charges	94,753	18,800	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	7,803	-	-	-	-	-	-
Other disbursements	31,235	-	3,143	-	-	-	51,342
Total disbursements	403,050	18,800	3,143	-	-	-	51,342
Excess (deficiency) of receipts over disbursements	62,727	14,685	783	-	-	-	4,528
Cash and investments - ending	\$ 506,822	\$ 86,990	\$ 8,981	\$ 228	\$ 424	\$ 1,500	\$ 145,593

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	LAW DO REDEVELOP MILL CREEK	JAIL LEASE RENTAL	Self-Insurance	WELFARE TRUST	AVIATION FUEL FUND	PROSECUTOR CEF	DRUG SEIZURE
Cash and investments - beginning	\$ 21	\$ 122,305	\$ 1,818,776	\$ 42,656	\$ 37,100	\$ 10,781	\$ 26,667
Receipts:							
Taxes	77	559,154	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	15,378	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,838,676	-	-	-	-
Total receipts	77	559,154	1,838,676	-	15,378	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	548,169	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	1,951,718	-	40,968	6,798	-
Total disbursements	-	548,169	1,951,718	-	40,968	6,798	-
Excess (deficiency) of receipts over disbursements	77	10,985	(113,042)	-	(25,590)	(6,798)	-
Cash and investments - ending	\$ 98	\$ 133,290	\$ 1,705,734	\$ 42,656	\$ 11,510	\$ 3,983	\$ 26,667

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	ISP MARIJUANA EXTRICATION	ISP MARIJUANA EXT POLICE EQUIP	IMMUNIZATION	PANDEMIC FLU	SAFE HAVEN NLCS GRANT	PCA CHILD SUPPORT ENFORCEMENT	2008 TAX SALE SURPLUS
Cash and investments - beginning	\$ 77	\$ 10,081	\$ 29,928	\$ 2,045	\$ 128	\$ 575	\$ 2,840
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	885	39,307	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	885	39,307	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	1,317	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	38,542	-	-	-	-
Total disbursements	-	-	38,542	1,317	-	-	-
Excess (deficiency) of receipts over disbursements	-	885	765	(1,317)	-	-	-
Cash and investments - ending	\$ 77	\$ 10,966	\$ 30,693	\$ 728	\$ 128	\$ 575	\$ 2,840

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	DUNN COUNTY RENTAL	DH POST CLOSING	OLD PROJECT INCOME	INVESTIGATOR'S CASH FUND	TAX SALE REIMBURSEMENT	EMERGENCY MANAGEMENT	2012 COMMISSIONER SALE
Cash and investments - beginning	\$ 259,619	\$ 545,804	\$ 900	\$ 572	\$ 21,218	\$ 10,608	\$ 5,388
Receipts:							
Taxes	-	-	-	-	-	50,822	30,296
Intergovernmental	-	-	-	-	-	5,719	-
Charges for services	-	-	-	-	-	-	6,529
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	199,258	-	-	-	16,167	322
Total receipts	-	199,258	-	-	-	72,708	37,147
Disbursements:							
Personal services	-	-	-	-	-	46,289	-
Supplies	-	-	-	-	-	540	-
Other services and charges	200	-	-	-	-	6,385	25,972
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,281	-
Other disbursements	-	605,880	-	-	-	-	-
Total disbursements	200	605,880	-	-	-	54,495	25,972
Excess (deficiency) of receipts over disbursements	(200)	(406,622)	-	-	-	18,213	11,175
Cash and investments - ending	\$ 259,419	\$ 139,182	\$ 900	\$ 572	\$ 21,218	\$ 28,821	\$ 16,563

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CAGIT- Special Legislation	COURT SECURITY FUND	COURTHOUSE MAINTENANCE FUND	AIRPORT LOCAL MATCH FUND	ECONOMIC DEVELOPMENT FUND	SHERIFF FEDERAL SURPLUS EQUIP	SEIZED ASSET FUND (PROSECUTOR)
Cash and investments - beginning	\$ 451,889	\$ 103,888	\$ 916,661	\$ 120,336	\$ 2,300,000	\$ 20,050	\$ -
Receipts:							
Taxes	2,505,008	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	140,750	-	321,308	15,944	-	-	4,055
Total receipts	<u>2,645,758</u>	<u>-</u>	<u>321,308</u>	<u>15,944</u>	<u>-</u>	<u>-</u>	<u>4,055</u>
Disbursements:							
Personal services	920,174	-	-	-	-	-	-
Supplies	43,196	-	-	-	-	-	-
Other services and charges	982,759	64,358	-	56,994	-	-	1,352
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	475	-	-	-	-	-	-
Other disbursements	209,500	-	1,237,969	-	897,364	16,000	-
Total disbursements	<u>2,156,104</u>	<u>64,358</u>	<u>1,237,969</u>	<u>56,994</u>	<u>897,364</u>	<u>16,000</u>	<u>1,352</u>
Excess (deficiency) of receipts over disbursements	<u>489,654</u>	<u>(64,358)</u>	<u>(916,661)</u>	<u>(41,050)</u>	<u>(897,364)</u>	<u>(16,000)</u>	<u>2,703</u>
Cash and investments - ending	<u>\$ 941,543</u>	<u>\$ 39,530</u>	<u>\$ -</u>	<u>\$ 79,286</u>	<u>\$ 1,402,636</u>	<u>\$ 4,050</u>	<u>\$ 2,703</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Payroll Clearing	Settlement	LOIT PUBLIC SAFETY	CAGIT PTRC	Wheel Tax/ Surtax Combined	CVET AGENCY	WEED LIEN COLLECTIONS
Cash and investments - beginning	\$ 219,789	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (184)
Receipts:							
Taxes	-	-	-	1,911,140	-	-	184
Intergovernmental	-	-	1,911,230	-	1,214,394	264,165	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	5,562,486	39,481,545	-	-	-	-	-
Total receipts	<u>5,562,486</u>	<u>39,481,545</u>	<u>1,911,230</u>	<u>1,911,140</u>	<u>1,214,394</u>	<u>264,165</u>	<u>184</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	190	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	5,563,129	39,481,355	1,911,230	1,911,140	1,214,394	264,165	-
Total disbursements	<u>5,563,129</u>	<u>39,481,545</u>	<u>1,911,230</u>	<u>1,911,140</u>	<u>1,214,394</u>	<u>264,165</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(643)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>184</u>
Cash and investments - ending	<u>\$ 219,146</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	FINANCIAL INSTITUTION TAXES	HEA 1001-2008 STATE HOMESTEAD	HOMESTEAD CREDIT REBATE	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements	OVERWEIGHT VEHICLE FINES
Cash and investments - beginning	\$ -	\$ 1,479	\$ 81	\$ 71,289	\$ -	\$ 1,819	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	285,647	-	-	3,832,306	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	1	34,820	1,000
Other receipts	-	-	-	-	-	-	-
Total receipts	285,647	-	-	3,832,306	1	34,820	1,000
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	285,647	1,479	-	3,783,518	1	33,992	1,000
Total disbursements	285,647	1,479	-	3,783,518	1	33,992	1,000
Excess (deficiency) of receipts over disbursements	-	(1,479)	-	48,788	-	828	-
Cash and investments - ending	\$ -	\$ -	\$ 81	\$ 120,077	\$ -	\$ 2,647	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	SPECIAL DEATH BENEFIT	Sales Disclosure- State Share	Coroners Training and Con't Education	INTERSTATE COMPACT-STATE SHARE	Mortgage Recording Fees- State Share	DLGF HOMESTEAD PROP. DATABASE	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 170	\$ 365	\$ 354	\$ 3	\$ 322	\$ 124	\$ 17
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	5,570	5,382	-	3,753	333	279
Fines and forfeits	2,550	-	-	181	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>2,550</u>	<u>5,570</u>	<u>5,382</u>	<u>181</u>	<u>3,753</u>	<u>333</u>	<u>279</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,580	5,475	5,338	182	3,420	415	270
Total disbursements	<u>2,580</u>	<u>5,475</u>	<u>5,338</u>	<u>182</u>	<u>3,420</u>	<u>415</u>	<u>270</u>
Excess (deficiency) of receipts over disbursements	<u>(30)</u>	<u>95</u>	<u>44</u>	<u>(1)</u>	<u>333</u>	<u>(82)</u>	<u>9</u>
Cash and investments - ending	<u>\$ 140</u>	<u>\$ 460</u>	<u>\$ 398</u>	<u>\$ 2</u>	<u>\$ 655</u>	<u>\$ 42</u>	<u>\$ 26</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CHILD RESTRAINT VIOLATIONS FINES	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	INNKEEPERS TAX COLLECTIONS	EXCESS CAGIT	2010 TAX SALE SURPLUS
Cash and investments - beginning	\$ 75	\$ 32,790	\$ 573	\$ 2,002	\$ -	\$ 3	\$ 26,184
Receipts:							
Taxes	-	-	-	-	239,415	-	-
Intergovernmental	-	7,244	581	-	-	-	-
Charges for services	475	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	273,294	-	-	-
Total receipts	475	7,244	581	273,294	239,415	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	475	40,034	656	273,294	239,415	-	-
Total disbursements	475	40,034	656	273,294	239,415	-	-
Excess (deficiency) of receipts over disbursements	-	(32,790)	(75)	-	-	-	-
Cash and investments - ending	\$ 75	\$ -	\$ 498	\$ 2,002	\$ -	\$ 3	\$ 26,184

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	2010 TAX SALE REDEMPTION	SURPLUS DOG	93.563 Prosecutor PCA	RUNWAY PAVING GRANT	HAVA TITLE III GRANT	06JF017 JUVENILE DETENTION ALT	COURT REFORM GRANT
Cash and investments - beginning	\$ 882	\$ 1,987	\$ 6,010	\$ -	\$ 4,839	\$ 5,702	\$ 3,765
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	578,136	-	-	-
Charges for services	-	-	3,508	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	11,068
Total receipts	-	-	3,508	578,136	-	-	11,068
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	1,546
Other services and charges	-	-	2,105	571,739	-	-	1,084
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	920
Total disbursements	-	-	2,105	571,739	-	-	3,550
Excess (deficiency) of receipts over disbursements	-	-	1,403	6,397	-	-	7,518
Cash and investments - ending	\$ 882	\$ 1,987	\$ 7,413	\$ 6,397	\$ 4,839	\$ 5,702	\$ 11,283

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	VICTIM ASSISTANCE GRANT	C44P-2-244A 2011 SHSP(A MOORE)	SUPREME COURT GRANT-PROB SOLV	CF-12-120CDBG-COM DEV BLOCK GR	LAW CO HD NACCHO AWARD (MRC)	LAW CO ANNEX DEMO PROJECT	EMERG. MANG. PERFORMANCE GRANT
Cash and investments - beginning	\$ (9,570)	\$ (11,538)	\$ 2,525	\$ 38,014	\$ 5	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	39,307	38,462	5,000	-	3,500	124,700	5,180
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>39,307</u>	<u>38,462</u>	<u>5,000</u>	<u>-</u>	<u>3,500</u>	<u>124,700</u>	<u>5,180</u>
Disbursements:							
Personal services	37,840	-	-	-	-	-	-
Supplies	-	-	1,416	-	2,400	-	-
Other services and charges	-	26,924	1,878	38,014	1,075	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	124,700	5,180
Other disbursements	<u>2,763</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>40,603</u>	<u>26,924</u>	<u>3,294</u>	<u>38,014</u>	<u>3,475</u>	<u>124,700</u>	<u>5,180</u>
Excess (deficiency) of receipts over disbursements	<u>(1,296)</u>	<u>11,538</u>	<u>1,706</u>	<u>(38,014)</u>	<u>25</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (10,866)</u>	<u>\$ -</u>	<u>\$ 4,231</u>	<u>\$ -</u>	<u>\$ 30</u>	<u>\$ -</u>	<u>\$ -</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	93.563 ARRA Clerk IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	LEP SUBGRANT FEMA- PLANNING	BIO-TERRORISM PREPAREDNESS	BIO-TERRORISM DISTRICT GRANT
Cash and investments - beginning	\$ 1,567	\$ 106,026	\$ 172,536	\$ 124,435	\$ 16	\$ 1,238	\$ 66
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	17,556	26,413	17,556	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	17,556	26,413	17,556	-	-	-
Disbursements:							
Personal services	-	-	-	12,353	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	14,831	3,227	5,318	-	-	-
Total disbursements	-	14,831	3,227	17,671	-	-	-
Excess (deficiency) of receipts over disbursements	-	2,725	23,186	(115)	-	-	-
Cash and investments - ending	<u>\$ 1,567</u>	<u>\$ 108,751</u>	<u>\$ 195,722</u>	<u>\$ 124,320</u>	<u>\$ 16</u>	<u>\$ 1,238</u>	<u>\$ 66</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	BIO-TERRORISM DISTRICT PART 2	08A-DJ-057 OVWI DRUG COURT	BPRS 146-2 PUBLIC HEALTH COORD	HOMELAND SECURITY 2006 GRANT	09RT003 PATHWAYS TO RECOVERY	06ST063 DV/SEXUAL ASSAULT PREV	FAMILY COURT GRANT
Cash and investments - beginning	\$ 522	\$ (11,939)	\$ 4,789	\$ 71	\$ (47,434)	\$ 3	\$ 88
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	194,998	5,543	-	30,663	-	29,500
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	39,764	-	-	-	-	-
Other receipts	-	-	-	-	51,094	-	-
Total receipts	-	234,762	5,543	-	81,757	-	29,500
Disbursements:							
Personal services	-	24,744	-	-	34,322	-	14,700
Supplies	-	7,583	-	-	-	-	-
Other services and charges	-	1,185	2,089	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	87	37,884	-	-	-	-	-
Other disbursements	-	56,215	-	-	-	-	5,363
Total disbursements	87	127,611	2,089	-	34,322	-	20,063
Excess (deficiency) of receipts over disbursements	(87)	107,151	3,454	-	47,435	-	9,437
Cash and investments - ending	\$ 435	\$ 95,212	\$ 8,243	\$ 71	\$ 1	\$ 3	\$ 9,525

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	K8-2011-03-03-19 OPERATION PUL	022T IN SUPREME COURT GRANT	C449-0-075A ACAMS	C44P-9-818A DISTRICT 8 COORDIN	09-JF-012 JUV DETENTION ALTERN	PUBLIC HEALTH PREPAREDNESS GRA	TAP-TEG ERT TRAINING (LLC)
Cash and investments - beginning	\$ (4,020)	\$ 1,542	\$ 65	\$ 343	\$ 71	\$ (7,061)	\$ 492
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	24,985	7,000	-	-	-	13,547	2,619
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>24,985</u>	<u>7,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,547</u>	<u>2,619</u>
Disbursements:							
Personal services	20,581	1,764	-	-	-	5,521	-
Supplies	-	475	-	-	-	2,271	-
Other services and charges	-	1,109	-	-	-	9,505	2,759
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,933	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>20,581</u>	<u>3,348</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,230</u>	<u>2,759</u>
Excess (deficiency) of receipts over disbursements	<u>4,404</u>	<u>3,652</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,683)</u>	<u>(140)</u>
Cash and investments - ending	<u>\$ 384</u>	<u>\$ 5,194</u>	<u>\$ 65</u>	<u>\$ 343</u>	<u>\$ 71</u>	<u>\$ (13,744)</u>	<u>\$ 352</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	SHSP GRANT	HD-009-011 INDIANA HOUSING GRA	97.042 EMA COMPETITIVE GRANT	97.073 EXERCISE AND TRAINING GRANT	Start The Peace Grant	16.738 JAG SHERIFF GRANT	TOBACCO SETTLEMENT GRANT
Cash and investments - beginning	\$ (6,583)	\$ 1	\$ 2,120	\$ (1,159)	\$ 11	\$ (123)	\$ 33,442
Receipts:							
Taxes	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	123	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	-	123	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	74
Other services and charges	-	-	-	-	-	-	245
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,300
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-	2,619
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	123	(2,619)
Cash and investments - ending	\$ (6,583)	\$ 1	\$ 2,120	\$ (1,159)	\$ 11	\$ -	\$ 30,823

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	C44P-2-037A FIRE TRAINING	IN LOCAL HEALTH DEPT TRST ACCT	2012 DATA SHARE GRANT	MRC GR. MEDICAL RESERVE CORPS	C44P-3-126B DIST FIRE TRAINING	IN LOCAL HEALTH DEPT TRUST ACCOUNT
Cash and investments - beginning	\$ (8,147)	\$ 11,646	\$ 2,000	\$ (3,526)	\$ (23,932)	\$ 875
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental	6,073	-	4,000	2,968	27,237	27,374
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>6,073</u>	<u>-</u>	<u>4,000</u>	<u>2,968</u>	<u>27,237</u>	<u>27,374</u>
Disbursements:						
Personal services	-	-	-	-	13,709	5,768
Supplies	-	-	-	5,806	-	4,054
Other services and charges	2,073	-	-	3,195	-	9,821
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	5,000	-	-	-
Total disbursements	<u>2,073</u>	<u>-</u>	<u>5,000</u>	<u>9,001</u>	<u>13,709</u>	<u>19,643</u>
Excess (deficiency) of receipts over disbursements	<u>4,000</u>	<u>-</u>	<u>(1,000)</u>	<u>(6,033)</u>	<u>13,528</u>	<u>7,731</u>
Cash and investments - ending	<u>\$ (4,147)</u>	<u>\$ 11,646</u>	<u>\$ 1,000</u>	<u>\$ (9,559)</u>	<u>\$ (10,404)</u>	<u>\$ 8,606</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	DUI TASK FORCE GRANT	PD SURVEY GRANT(ED BYRNE JAG)	PROBLEM SOLV COURT SUPERIOR I	IN DEPT OF VETERANS AFFAIRS GRANT	COUNSEL IN THE COURT GRANT	Totals
Cash and investments - beginning	\$ 7,236	\$ (2,636)	\$ (7,197)	\$ -	\$ -	\$ 23,427,309
Receipts:						
Taxes	-	-	-	-	-	20,929,713
Intergovernmental	12,020	8,615	32,136	500	5,363	13,300,525
Charges for services	-	-	-	-	-	1,950,796
Fines and forfeits	-	-	-	-	-	836,895
Other receipts	-	-	-	-	-	95,409,068
Total receipts	<u>12,020</u>	<u>8,615</u>	<u>32,136</u>	<u>500</u>	<u>5,363</u>	<u>132,426,997</u>
Disbursements:						
Personal services	16,593	-	38,470	-	-	11,837,854
Supplies	-	-	-	-	-	1,409,716
Other services and charges	748	6,663	6,650	-	5,105	6,123,033
Debt service - principal and interest	-	-	-	-	-	548,169
Capital outlay	-	-	-	-	-	1,409,141
Other disbursements	-	-	-	500	-	111,124,226
Total disbursements	<u>17,341</u>	<u>6,663</u>	<u>45,120</u>	<u>500</u>	<u>5,105</u>	<u>132,452,139</u>
Excess (deficiency) of receipts over disbursements	<u>(5,321)</u>	<u>1,952</u>	<u>(12,984)</u>	<u>-</u>	<u>258</u>	<u>(25,142)</u>
Cash and investments - ending	<u>\$ 1,915</u>	<u>\$ (684)</u>	<u>\$ (20,181)</u>	<u>\$ -</u>	<u>\$ 258</u>	<u>\$ 23,402,167</u>

LAWRENCE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2014

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 114,480</u>	<u>\$ 72,084</u>

LAWRENCE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
AT & T CAPITOL SERVICE	E911 EQUIPMENT	\$ 124,819	1/30/2013	12/30/2017
COURTHOUSE ANNEX BUILDING CORPORATION	COURTHOUSE PLAZA LEASE	<u>262,746</u>	7/15/2002	1/15/2023
Total governmental activities		<u>387,565</u>		
Total of annual lease payments		<u>\$ 387,565</u>		

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose	
Governmental activities:		
Notes and loans payable	AVIATION HANGER	\$ 4,343
Total governmental activities		<u>4,343</u>
Totals		<u>\$ 4,343</u>

LAWRENCE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2014

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
Governmental activities:	
Land	\$ 1,668,500
Infrastructure	101,898,012
Buildings	21,688,000
Improvements other than buildings	175,000
Machinery, equipment, and vehicles	8,095,636
Total governmental activities	133,525,148
Total capital assets	\$ 133,525,148

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
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Web Site: www.in.gov/sboa

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

TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Lawrence County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

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


Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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


Paul D. Joyce, CPA
State Examiner

April 14, 2016

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTE

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

LAWRENCE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Commerce</u>				
ARRA - State Broadband Data and Development Grant Program 067Broadband000	Indiana Office of Technology	11.558	FY14	\$ 4,000
Total - Department of Commerce				<u>4,000</u>
<u>Department of Housing and Urban Development</u>				
CDBG - State-Administered CDBG Cluster Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Lawrence County Annex Demolition Project	Indiana Office of Community and Rural Affairs	14.228	A192-14-DR2-09-252	<u>124,700</u>
Total - Department of Housing and Urban Development				<u>124,700</u>
<u>Department of Justice</u>				
JAG Program Cluster				
Edward Byrne Memorial Justice Assistance Grant Program OVWI Drug Court Lawrence County Public Defender-Survey Grant OVWI Drug Court	Indiana Criminal Justice Institute	16.738	11-DJ-022 D3-13-7623 D3-13-7648	7,000 8,614 <u>186,474</u>
Total - Edward Byrne Memorial Justice Assistance Grant Program				<u>202,088</u>
Total - JAG Program Cluster				<u>202,088</u>
Crime Victim Assistance Victim Assistance	Indiana Criminal Justice Institute.	16.575	D3-13-7844	<u>26,218</u>
Residential Substance Abuse Treatment for State Prisoners Pathways To Recovery	Indiana Criminal Justice Institute	16.593	09-RT-004	<u>23,681</u>
Total - Department of Justice				<u>251,987</u>
<u>Department of Transportation</u>				
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection	Indiana Department of Transportation	20.205	DES#1382191	<u>28,874</u>
Total - Highway Planning and Construction Cluster				<u>28,874</u>
Highway Safety Cluster				
State and Community Highway Safety Operation Pullover	Indiana Criminal Justice Institute	20.600	D3-13-7239	<u>12,020</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I Operation Pullover	Indiana Criminal Justice Institute	20.601	D3-13-7257	<u>8,985</u>
Total - Highway Safety Cluster				<u>21,005</u>
Airport Improvement Program Runway Paving	Direct Grant	20.106	3-18-0005-010 3-18-	<u>551,509</u>
Total - Department of Transportation				<u>601,388</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

LAWRENCE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014
(Continued)

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>Department of Health and Human Services</u>				
Medical Reserve Corps Small Grant Program Lawrence County HD NACCHO Award	National Association of County and City Health Officials	93.008	5MRCSG101005-03	<u>3,500</u>
Public Health Emergency Preparedness Public Health Preparedness BPRS	Indiana State Department of Health	93.069	A70-3-0532117 A70-3-0532177	13,481 <u>5,045</u>
Total - Public Health Emergency Preparedness				<u>18,526</u>
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements Public Health Preparedness	Indiana State Department of Health	93.074	A70-3-0532039 A70-3	<u>2,968</u>
Child Support Enforcement Title 4-D Incentive Fund Prosecutor Incentive Fund Clerk Incentive Fund Clerk's Perpetuation 2000 4-D Circuit Court(1000-26 Revenue only line) 2000 4-D County Clerk(1000-27 Revenue only line) 2000 4-D Prosecutor (1000-28 Revenue only line) 2000 4-D Superior Court I (1000-29 Revenue only line) Child Support Indirect Cost	Indiana Department of Child Services	93.563	FY14 FY14 FY14 FY14 FY14 FY14 FY14 FY14 FY14	14,831 3,227 17,671 4,050 53,166 35,625 164,871 3,848 <u>81,215</u>
Total - Child Support Enforcement				<u>378,504</u>
Total - Department of Health and Human Services				<u>403,498</u>
<u>Department of Homeland Security</u>				
Emergency Management Performance Grants EMPG-Salary Reimbursement Emergency Management Performance Grant	Indiana Department of Homeland Security	97.042	C44P-3-102B C44P-3- EMW-2013-EP-00016	15,311 <u>5,179</u>
Total - Emergency Management Performance Grants				<u>20,490</u>
State Homeland Security Program (SHSP) 2011 SHSP District Administration Grant	Indiana Department of Homeland Security	97.073	C44P-2-244A	<u>38,462</u>
Total - Department of Homeland Security				<u>58,952</u>
Total federal awards expended				<u>\$ 1,444,525</u>

The accompanying note is an integral part of the Schedule of Expenditures of Federal Awards.

LAWRENCE COUNTY
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

LAWRENCE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section .510(a) of OMB Circular A-133?	no

Identification of Major Programs:

CFDA Number	<u>Name of Federal Program or Cluster</u>
20.106	Airport Improvement Program
93.563	Child Support Enforcement

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

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

No matters are reportable.

Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

OTHER REPORTS

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