

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, 2017 to December 31, 2017



FILED
12/13/2018

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jody Edwards	01-01-17 to 12-31-20
County Treasurer	Paula R. Stewart	01-01-17 to 12-31-20
Clerk of the Circuit Court	Billie Tumey	01-01-17 to 12-31-20
County Sheriff	Michael Branham	01-01-17 to 12-31-20
County Recorder	Myron D. Rainey	01-01-17 to 12-31-20
President of the Board of County Commissioners	Eugene McCracken Rodney Fish	01-01-17 to 12-31-17 01-01-18 to 12-31-18
President of the County Council	Michael Wright Sam Craig	01-01-17 to 12-31-17 01-01-18 to 12-31-18



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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, 2017, 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 from 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 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.

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, 2017.

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, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated November 26, 2018, 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 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.


Paul D. Joyce, CPA
State Examiner

November 26, 2018



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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, 2017, and the related notes to the financial statement, and have issued our report thereon dated November 26, 2018, 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 County'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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001 and 2017-002, that we consider to be material weaknesses.

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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001 and 2017-002.

Lawrence County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

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

November 26, 2018

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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, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Indiana Supreme Court Problem Solving Grant	\$ -	\$ 7,062	\$ 1,295	\$ 5,767
Omitted Property Audits	85,315	163,706	249,011	10
Clerk Trust CSI	-	4,910	-	4,910
General	2,873,915	27,958,471	26,331,196	4,501,190
Accident Report	14,755	4,959	10,939	8,775
Aviation	178,621	85,320	162,848	101,093
Bid Deposits and Bonds Holding	140	-	-	140
CAGIT - Special Legislation	1,641,991	225,486	1,642,791	224,686
Child Advocacy	200	-	-	200
City and Town Court Costs	17,245	9,921	261	26,905
Clerk's Records Perpetuation	9,148	36,845	31,000	14,993
Community Corrections	31,383	202,099	201,532	31,950
Community Transition Program	84,475	54,125	52,105	86,495
Sales Disclosure - County Share	7,942	6,030	-	13,972
Covered Bridge	34,848	1,850	-	36,698
Cumulative Bridge	1,839,143	1,097,291	1,119,745	1,816,689
Cumulative Capital Development	1,164,689	232,042	207,056	1,189,675
Drug Free Community	31,055	38,021	30,886	38,190
Economic Development Fee	475	196,413	196,413	475
Emergency Planning/Right to Know	17,610	4,170	5,859	15,921
Firearms Training	68,410	20,753	18,639	70,524
Health	16,850	475,690	281,457	211,083
Local Health Maintenance	108,102	16,570	22,992	101,680
Local Road and Street	327,336	497,824	318,292	506,868
LOIT Public Safety - County Share	151,225	1,025,806	1,130,488	46,543
Misdemeanant	93,637	104,847	134,885	63,599
Motor Vehicle Highway	2,020,369	3,934,980	4,118,859	1,836,490
Plat Book	18,564	10,920	7,215	22,269
Rainy Day	3,292,728	221,000	1,195,877	2,317,851
Recorder's Records Perpetuation	47,646	85,305	46,011	86,940
Riverboat	226,601	321,738	148,221	400,118
Sex and Violent Offender Administration	9,058	3,222	2,409	9,871
Sheriff's Pension Trust	23,752	46,507	58,586	11,673
Supplemental Public Defender Services	26,040	22,680	4,763	43,957
Surplus Tax	65,356	74,698	64,373	75,681
Surveyor's Corner Perpetuation	74,826	20,815	30,412	65,229
Tax Sale Fees	776,762	582,034	638,123	720,673
Tax Sale Redemption	11,021	205,980	204,724	12,277
2010 Tax Sale Surplus	26,184	-	-	26,184
Guardian Ad Litem	51,678	29,201	14,405	66,474
Auditors Ineligible Deductions	90,181	7,027	11,581	85,627
County Elected Officials Training	13,323	5,159	2,889	15,593
County Offender Transportation Fund	400	163	-	563
Statewide 911	533,596	572,487	573,440	532,643
Reassessment	601,186	271,128	238,375	633,939
LOIT 2016 Special Distribution	235,126	-	-	235,126
Adult Probation Administrative	16,121	84,365	100,111	375
Juvenile Probation Administrative	8,447	8,781	35	17,193
Alternative Dispute Resolution	6,830	6,560	3,175	10,215
County User Fee	546,466	574,247	470,185	650,528
Sheriff Sale Administration	115,860	17,945	9,700	124,105
Donations	8,437	8,995	3,596	13,836
TIF Capital Projects	110	-	-	110
Debt Service	188,457	270,375	259,900	198,932
Self-Insurance	757,911	1,860,471	2,517,532	100,850
Payroll Clearing	253,426	6,070,238	6,041,753	281,911

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Settlement	-	42,078,647	42,078,610	37
Wheel Tax / Surtax Combined	-	1,255,425	1,255,320	105
CVET Agency	-	256,235	256,235	-
Financial Institution Tax	-	293,813	293,813	-
LOIT PTRC	103,017	-	9,504	93,513
CAGIT PTRC	-	4,171,428	4,117,079	54,349
State Fines and Forfeitures	-	1,065	650	415
Infraction Judgements	1,746	31,679	31,670	1,755
Overweight Vehicle Fines	-	610	610	-
Special Death Benefit	210	2,735	2,735	210
Sales Disclosure - State Share	580	6,030	6,185	425
Coroners Training and Continuing Education	244	4,506	4,526	224
Interstate Compact - State Share	-	163	163	-
Mortgage Recording Fees - State Share	330	4,213	4,145	398
DLGF Homestead Property Database	-	31	31	-
Sex and Violent Offender Admin - State	-	340	333	7
Child Restraint Violation Fines	75	625	600	100
Education Plate Fees Agency	461	506	506	461
Riverboat Revenue Sharing	274,670	273,294	545,962	2,002
Innkeepers Tax Collections	-	257,136	257,133	3
LIT Certified Shares	-	8,342,855	8,288,506	54,349
LIT Public Safety	-	2,085,714	2,085,714	-
93.563 Prosecutor PCA	9,662	912	547	10,027
93.563 ARRA Clerk IV-D Incentive	1,567	-	1,557	10
93.563 Title IV-D Incentive	125,834	17,941	23,486	120,289
93.563 Prosecutor IV-D Incentive-Post Oct '99	216,809	25,634	12,709	229,734
93.563 Clerk IV-D Incentive-Post Oct '99	123,977	17,039	16,544	124,472
THFGI Syringe Exchange Grant	7,000	-	7,000	-
Zika Preparedness Grant	(115)	2,182	2,067	-
Welfare Trust	42,656	-	-	42,656
Homestead Credit Rebate	81	-	-	81
Excess Cagit	3	-	-	3
Surplus Dog	1,987	-	-	1,987
D25-17-338 Juvenile Comm Corrections	(4,398)	24,754	17,439	2,917
2010 Tax Sale Redemption	882	-	-	882
Treasurer Cash Book	1,292,903	1,047,694	1,292,903	1,047,694
Prosecutors Bad Check Collections	1,182	9,432	9,841	773
Clerk Trust CSI/Odyssey	584,444	2,363,051	2,295,974	651,521
Clerk's ISETS	7,383	729,668	731,993	5,058
Clerk's Trust MHI	76,912	-	76,912	-
Inmate Trust	18,645	462,038	454,004	26,679
Commissary Fund	47,861	224,980	251,125	21,716
Lawrence County Redevelopment	237,136	-	299	236,837
Aviation Fuel Fund	10,758	25	10,236	547
Prosecutor CEF	3,473	-	1,455	2,018
Drug Seizure	-	6,999	3,354	3,645
ISP Marijuana Extrication	77	-	-	77
Immunization	38,154	122,444	101,643	58,955
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	231,054	-	31,021	200,033
DH Post Closing	231,580	64,202	-	295,782
Old Project Income	900	-	-	900
Investigator's Cash Fund	572	-	-	572
Tax Sale Reimbursement	21,218	-	-	21,218

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Emergency Management	116,226	44,387	94,496	66,117
2012 Commissioner Sale	13,866	-	13,866	-
Airport Local Match Fund	765	-	-	765
Economic Development Fund	1,010,822	30,000	-	1,040,822
Seized Asset Fund (Prosecutor)	20,511	6,371	21,808	5,074
Surveyor Oversize Color Copies	1,360	365	-	1,725
Runway Paving Grant	29,653	191,762	194,245	27,170
HAVA Title III Grant	3,428	-	-	3,428
06JF017 Juvenile Detention Alt	5,702	-	-	5,702
Victim Assistance Grant	(13,960)	43,347	54,175	(24,788)
C44P-2-244A 2011 SHSP (A Moore)	-	-	-	-
Supreme Court Grant - Problem Solving	4,151	7,093	11,244	-
Law Co HD NACCHO Award (MRC)	502	-	-	502
Immunization and Vaccines PNFLU	(7,559)	68,372	66,102	(5,289)
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
08A-DJ-057 OVWI Drug Grant	25,907	16,400	8,517	33,790
BPRS 146-2 Public Health Coordinator	8,133	-	-	8,133
Homeland Security 2006 Grant	71	-	-	71
06ST063 DV/Sexual Assault Prev	3	-	-	3
Family Court Grant	3,065	6,925	6,935	3,055
K8-2011-03-03-19 Operation Pull-over	(96)	8,983	6,817	2,070
022T IN Supreme Court Grant	668	8,261	7,177	1,752
09-JF-012 Juv Detention Altern	71	-	-	71
Public Health Preparedness Grant	(191)	12,859	13,154	(486)
TAP-TEG ERT Training (LLC)	2,100	-	-	2,100
SHSP Grant	4	-	-	4
HD-009-011 Indiana Housing Grant	1	-	-	1
Start the Peace Grant	11	-	-	11
Tobacco Settlement Grant	27,861	-	-	27,861
MRC GR. Medical Reserve Corps	(10,572)	12,489	12,483	(10,566)
C44P-3-126B District Fire Training	400	-	-	400
IN Local Health Dept Trust Account	84,395	12,400	26,266	70,529
DUI Task Force Grant	(4,158)	14,990	13,595	(2,763)
PD Survey Grant (Ed Byrne JAG)	(63)	330	-	267
Problem Solving Court Superior I	5,677	4,038	10,185	(470)
Counsel In The Court Grant	3,175	-	1,830	1,345
Problem Solving Superior I	-	5,502	350	5,152
SIAGS Grant	12,500	52,500	65,000	-
Ebola	1,023	-	327	696
EDS#D-3-17-11635 JAG PD	-	41,025	55,110	(14,085)
HIV Prevention	-	4,997	4,997	-
Community Crossings Grant	-	1,363,440	1,254,563	108,877
Justice Reinvestment Grant	-	199,800	157,084	42,716
022T Supreme Court Grant	-	7,840	3,358	4,482
ISP Marijuana Ext Pol Equip	12,603	802	-	13,405
2013/14 Data Share Grant	1,000	-	-	1,000
Justice Reinvestment Grant	9,451	192,933	202,373	11
Totals	<u>\$ 23,930,912</u>	<u>\$ 114,331,488</u>	<u>\$ 115,804,136</u>	<u>\$ 22,458,264</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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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.

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, and riverboat receipts received from the County.

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial 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.

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

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.

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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 February 15. These rates were based upon the preceding year's lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) 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, 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 (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, 2017.

Note 8. Holding Corporation

The County has entered into a capital lease with Courthouse Annex Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2017 totaled \$259,900.

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OTHER INFORMATION - UNAUDITED

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
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Indiana Supreme Court Problem Solving Grant	Omitted Property Audits	Clerk Trust CSI	General	Accident Report	Aviation
Cash and investments - beginning	\$ -	\$ 85,315	\$ -	\$ 2,873,915	\$ 14,755	\$ 178,621
Receipts:						
Taxes	-	163,706	-	8,793,726	-	26,321
Intergovernmental receipts	-	-	-	922,214	-	3,566
Charges for services	-	-	-	1,466,434	4,959	43,284
Fines and forfeits	-	-	4,910	139,637	-	-
Other receipts	7,062	-	-	16,636,460	-	12,149
Total receipts	7,062	163,706	4,910	27,958,471	4,959	85,320
Disbursements:						
Personal services	711	-	-	9,922,537	-	30,102
Supplies	159	-	-	144,579	-	9,815
Other services and charges	425	-	-	2,296,539	10,939	84,064
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	49,234	-	11,772
Other disbursements	-	249,011	-	13,918,307	-	27,095
Total disbursements	1,295	249,011	-	26,331,196	10,939	162,848
Excess (deficiency) of receipts over disbursements	5,767	(85,305)	4,910	1,627,275	(5,980)	(77,528)
Cash and investments - ending	\$ 5,767	\$ 10	\$ 4,910	\$ 4,501,190	\$ 8,775	\$ 101,093

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Bid Deposits and Bonds Holding	CAGIT - Special Legislation	Child Advocacy	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections
Cash and investments - beginning	\$ 140	\$ 1,641,991	\$ 200	\$ 17,245	\$ 9,148	\$ 31,383
Receipts:						
Taxes	-	224,686	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	202,099
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	9,921	36,845	-
Other receipts	-	800	-	-	-	-
Total receipts	-	225,486	-	9,921	36,845	202,099
Disbursements:						
Personal services	-	-	-	-	330	191,807
Supplies	-	-	-	-	735	3,932
Other services and charges	-	-	-	-	26,778	5,793
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,157	-
Other disbursements	-	1,642,791	-	261	-	-
Total disbursements	-	1,642,791	-	261	31,000	201,532
Excess (deficiency) of receipts over disbursements	-	(1,417,305)	-	9,660	5,845	567
Cash and investments - ending	\$ 140	\$ 224,686	\$ 200	\$ 26,905	\$ 14,993	\$ 31,950

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Community Transition Program	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$ 84,475	\$ 7,942	\$ 34,848	\$ 1,839,143	\$ 1,164,689	\$ 31,055
Receipts:						
Taxes	-	-	-	877,827	178,230	-
Intergovernmental receipts	54,125	-	-	117,325	23,812	-
Charges for services	-	6,030	-	-	-	-
Fines and forfeits	-	-	-	-	-	38,021
Other receipts	-	-	1,850	102,139	30,000	-
Total receipts	54,125	6,030	1,850	1,097,291	232,042	38,021
Disbursements:						
Personal services	-	-	-	222,895	-	-
Supplies	-	-	-	213,644	-	-
Other services and charges	-	-	-	195,005	-	30,886
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	488,201	207,056	-
Other disbursements	52,105	-	-	-	-	-
Total disbursements	52,105	-	-	1,119,745	207,056	30,886
Excess (deficiency) of receipts over disbursements	2,020	6,030	1,850	(22,454)	24,986	7,135
Cash and investments - ending	\$ 86,495	\$ 13,972	\$ 36,698	\$ 1,816,689	\$ 1,189,675	\$ 38,190

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Economic Development Fee	Emergency Planning/Right to Know	Firearms Training	Health	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 475	\$ 17,610	\$ 68,410	\$ 16,850	\$ 108,102	\$ 327,336
Receipts:						
Taxes	-	-	-	340,312	-	-
Intergovernmental receipts	-	4,170	-	44,923	16,570	463,325
Charges for services	-	-	20,753	68,165	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	196,413	-	-	22,290	-	34,499
Total receipts	196,413	4,170	20,753	475,690	16,570	497,824
Disbursements:						
Personal services	-	-	-	275,358	-	-
Supplies	-	-	-	516	1,282	167,842
Other services and charges	-	3,725	-	5,583	21,710	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,134	-	-	-	150,450
Other disbursements	196,413	-	18,639	-	-	-
Total disbursements	196,413	5,859	18,639	281,457	22,992	318,292
Excess (deficiency) of receipts over disbursements	-	(1,689)	2,114	194,233	(6,422)	179,532
Cash and investments - ending	\$ 475	\$ 15,921	\$ 70,524	\$ 211,083	\$ 101,680	\$ 506,868

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 151,225	\$ 93,637	\$ 2,020,369	\$ 18,564	\$ 3,292,728	\$ 47,646
Receipts:						
Taxes	1,025,806	-	984,404	-	-	-
Intergovernmental receipts	-	-	2,720,855	-	-	-
Charges for services	-	-	-	10,920	-	85,305
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	104,847	229,721	-	221,000	-
Total receipts	1,025,806	104,847	3,934,980	10,920	221,000	85,305
Disbursements:						
Personal services	397,086	-	1,314,727	325	-	-
Supplies	124,900	15,476	1,008,393	-	-	-
Other services and charges	429,046	32,541	1,224,821	6,890	-	46,011
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	179,456	86,868	403,355	-	-	-
Other disbursements	-	-	167,563	-	1,195,877	-
Total disbursements	1,130,488	134,885	4,118,859	7,215	1,195,877	46,011
Excess (deficiency) of receipts over disbursements	(104,682)	(30,038)	(183,879)	3,705	(974,877)	39,294
Cash and investments - ending	\$ 46,543	\$ 63,599	\$ 1,836,490	\$ 22,269	\$ 2,317,851	\$ 86,940

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Riverboat	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 226,601	\$ 9,058	\$ 23,752	\$ 26,040	\$ 65,356	\$ 74,826
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	321,738	-	-	-	-	-
Charges for services	-	3,222	46,507	-	-	20,815
Fines and forfeits	-	-	-	22,680	-	-
Other receipts	-	-	-	-	74,698	-
Total receipts	321,738	3,222	46,507	22,680	74,698	20,815
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	398
Other services and charges	37,984	2,409	-	2,000	64,373	4,534
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	106,963	-	-	-	-	25,480
Other disbursements	3,274	-	58,586	2,763	-	-
Total disbursements	148,221	2,409	58,586	4,763	64,373	30,412
Excess (deficiency) of receipts over disbursements	173,517	813	(12,079)	17,917	10,325	(9,597)
Cash and investments - ending	\$ 400,118	\$ 9,871	\$ 11,673	\$ 43,957	\$ 75,681	\$ 65,229

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tax Sale Fees	Tax Sale Redemption	2010 Tax Sale Surplus	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training
Cash and investments - beginning	\$ 776,762	\$ 11,021	\$ 26,184	\$ 51,678	\$ 90,181	\$ 13,323
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	29,201	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	582,034	205,980	-	-	7,027	5,159
Total receipts	582,034	205,980	-	29,201	7,027	5,159
Disbursements:						
Personal services	-	-	-	-	11,545	-
Supplies	-	-	-	-	-	-
Other services and charges	638,123	204,724	-	14,405	36	2,889
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	638,123	204,724	-	14,405	11,581	2,889
Excess (deficiency) of receipts over disbursements	(56,089)	1,256	-	14,796	(4,554)	2,270
Cash and investments - ending	\$ 720,673	\$ 12,277	\$ 26,184	\$ 66,474	\$ 85,627	\$ 15,593

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	County Offender Transportation Fund	Statewide 911	Reassessment	LOIT 2016 Special Distribution	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 400	\$ 533,596	\$ 601,186	\$ 235,126	\$ 16,121	\$ 8,447
Receipts:						
Taxes	-	-	239,260	-	-	-
Intergovernmental receipts	-	-	31,868	-	-	-
Charges for services	-	572,487	-	-	-	-
Fines and forfeits	-	-	-	-	84,365	8,781
Other receipts	163	-	-	-	-	-
Total receipts	163	572,487	271,128	-	84,365	8,781
Disbursements:						
Personal services	-	53,732	45,893	-	98,248	-
Supplies	-	-	2,880	-	363	-
Other services and charges	-	428,057	186,005	-	-	35
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	91,651	3,597	-	1,500	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	573,440	238,375	-	100,111	35
Excess (deficiency) of receipts over disbursements	163	(953)	32,753	-	(15,746)	8,746
Cash and investments - ending	\$ 563	\$ 532,643	\$ 633,939	\$ 235,126	\$ 375	\$ 17,193

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Alternative Dispute Resolution	County User Fee	Sheriff Sale Administration	Donations	TIF Capital Projects	Debt Service
Cash and investments - beginning	\$ 6,830	\$ 546,466	\$ 115,860	\$ 8,437	\$ 110	\$ 188,457
Receipts:						
Taxes	-	-	-	-	-	240,334
Intergovernmental receipts	-	-	-	-	-	30,041
Charges for services	-	-	-	-	-	-
Fines and forfeits	6,560	572,589	-	-	-	-
Other receipts	-	1,658	17,945	8,995	-	-
Total receipts	6,560	574,247	17,945	8,995	-	270,375
Disbursements:						
Personal services	3,175	71,388	-	-	-	-
Supplies	-	15,429	-	-	-	-
Other services and charges	-	287,162	-	182	-	-
Debt service - principal and interest	-	-	-	-	-	259,900
Capital outlay	-	66,477	-	-	-	-
Other disbursements	-	29,729	9,700	3,414	-	-
Total disbursements	3,175	470,185	9,700	3,596	-	259,900
Excess (deficiency) of receipts over disbursements	3,385	104,062	8,245	5,399	-	10,475
Cash and investments - ending	\$ 10,215	\$ 650,528	\$ 124,105	\$ 13,836	\$ 110	\$ 198,932

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Self-Insurance	Payroll Clearing	Settlement	Wheel Tax / Surtax Combined	CVET Agency	Financial Institution Tax
Cash and investments - beginning	\$ 757,911	\$ 253,426	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	42,078,647	-	-	-
Intergovernmental receipts	-	-	-	1,255,425	256,235	293,813
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,860,471	6,070,238	-	-	-	-
Total receipts	1,860,471	6,070,238	42,078,647	1,255,425	256,235	293,813
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,517,532	6,041,753	42,078,610	1,255,320	256,235	293,813
Total disbursements	2,517,532	6,041,753	42,078,610	1,255,320	256,235	293,813
Excess (deficiency) of receipts over disbursements	(657,061)	28,485	37	105	-	-
Cash and investments - ending	\$ 100,850	\$ 281,911	\$ 37	\$ 105	\$ -	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOIT PTRC	CAGIT PTRC	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit
Cash and investments - beginning	\$ 103,017	\$ -	\$ -	\$ 1,746	\$ -	\$ 210
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	4,171,428	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	1,065	31,679	610	2,735
Other receipts	-	-	-	-	-	-
Total receipts	-	4,171,428	1,065	31,679	610	2,735
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	9,504	4,117,079	650	31,670	610	2,735
Total disbursements	9,504	4,117,079	650	31,670	610	2,735
Excess (deficiency) of receipts over disbursements	(9,504)	54,349	415	9	-	-
Cash and investments - ending	\$ 93,513	\$ 54,349	\$ 415	\$ 1,755	\$ -	\$ 210

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Sales Disclosuer - State Share	Coroners Training and Continuing Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	DLGF Homestead Property Database	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 580	\$ 244	\$ -	\$ 330	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	6,030	4,506	-	4,213	31	-
Fines and forfeits	-	-	163	-	-	340
Other receipts	-	-	-	-	-	-
Total receipts	6,030	4,506	163	4,213	31	340
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	6,185	4,526	163	4,145	31	333
Total disbursements	6,185	4,526	163	4,145	31	333
Excess (deficiency) of receipts over disbursements	(155)	(20)	-	68	-	7
Cash and investments - ending	\$ 425	\$ 224	\$ -	\$ 398	\$ -	\$ 7

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety
Cash and investments - beginning	\$ 75	\$ 461	\$ 274,670	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	506	-	-	8,342,855	2,085,714
Charges for services	-	-	-	257,136	-	-
Fines and forfeits	625	-	-	-	-	-
Other receipts	-	-	273,294	-	-	-
Total receipts	625	506	273,294	257,136	8,342,855	2,085,714
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	600	506	545,962	257,133	8,288,506	2,085,714
Total disbursements	600	506	545,962	257,133	8,288,506	2,085,714
Excess (deficiency) of receipts over disbursements	25	-	(272,668)	3	54,349	-
Cash and investments - ending	\$ 100	\$ 461	\$ 2,002	\$ 3	\$ 54,349	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.563 Prosecutor PCA	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	THFGI Syringe Exchange Grant
Cash and investments - beginning	\$ 9,662	\$ 1,567	\$ 125,834	\$ 216,809	\$ 123,977	\$ 7,000
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	17,941	25,634	17,039	-
Charges for services	912	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	912	-	17,941	25,634	17,039	-
Disbursements:						
Personal services	-	-	-	-	8,381	-
Supplies	-	-	23,486	-	-	-
Other services and charges	547	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,557	-	12,709	8,163	7,000
Total disbursements	547	1,557	23,486	12,709	16,544	7,000
Excess (deficiency) of receipts over disbursements	365	(1,557)	(5,545)	12,925	495	(7,000)
Cash and investments - ending	\$ 10,027	\$ 10	\$ 120,289	\$ 229,734	\$ 124,472	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Zika Preparedness Grant	Welfare Trust	Homestead Credit Rebate	Excess Cagit	Surplus Dog	D25-17-338 Juvenile Comm Corrections
Cash and investments - beginning	\$ (115)	\$ 42,656	\$ 81	\$ 3	\$ 1,987	\$ (4,398)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	2,182	-	-	-	-	24,754
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	2,182	-	-	-	-	24,754
Disbursements:						
Personal services	-	-	-	-	-	17,439
Supplies	-	-	-	-	-	-
Other services and charges	2,067	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,067	-	-	-	-	17,439
Excess (deficiency) of receipts over disbursements	115	-	-	-	-	7,315
Cash and investments - ending	\$ -	\$ 42,656	\$ 81	\$ 3	\$ 1,987	\$ 2,917

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	2010 Tax Sale Redemption	Treasurer Cash Book	Prosecutors Bad Check Collections	Clerk Trust CSI/Odyssey	Clerk's Trust ISETS	Clerk's Trust MHI
Cash and investments - beginning	\$ 882	\$ 1,292,903	\$ 1,182	\$ 584,444	\$ 7,383	\$ 76,912
Receipts:						
Taxes	-	115,589	-	-	-	-
Intergovernmental receipts	-	459,372	-	-	-	-
Charges for services	-	472,733	-	-	-	-
Fines and forfeits	-	-	9,432	2,286,139	729,668	-
Other receipts	-	-	-	76,912	-	-
Total receipts	-	1,047,694	9,432	2,363,051	729,668	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,292,903	9,841	2,295,974	731,993	76,912
Total disbursements	-	1,292,903	9,841	2,295,974	731,993	76,912
Excess (deficiency) of receipts over disbursements	-	(245,209)	(409)	67,077	(2,325)	(76,912)
Cash and investments - ending	\$ 882	\$ 1,047,694	\$ 773	\$ 651,521	\$ 5,058	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Inmate Trust	Commissary Fund	Lawrence County Redevelopment	Aviation Fuel Fund	Prosecutor CEF	Drug Seizure
Cash and investments - beginning	\$ 18,645	\$ 47,861	\$ 237,136	\$ 10,758	\$ 3,473	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	462,038	224,980	-	25	-	6,999
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	462,038	224,980	-	25	-	6,999
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	454,004	251,125	299	10,236	1,455	3,354
Total disbursements	454,004	251,125	299	10,236	1,455	3,354
Excess (deficiency) of receipts over disbursements	8,034	(26,145)	(299)	(10,211)	(1,455)	3,645
Cash and investments - ending	\$ 26,679	\$ 21,716	\$ 236,837	\$ 547	\$ 2,018	\$ 3,645

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	ISP Marijuana Extrication	Immunization	Pandemic Flu	Safe Haven NLCS Grant	PCA Child Support Enforcement	2008 Tax Sale Surplus
Cash and investments - beginning	\$ 77	\$ 38,154	\$ 729	\$ 128	\$ 575	\$ 2,840
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	122,444	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	122,444	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	101,643	-	-	-	-
Total disbursements	-	101,643	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	20,801	-	-	-	-
Cash and investments - ending	\$ 77	\$ 58,955	\$ 729	\$ 128	\$ 575	\$ 2,840

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	DUNN County Rental	DH Post Closing	Old Project Income	Investigator's Cash Fund	Tax Sale Reimbursement	Emergency Management
Cash and investments - beginning	\$ 231,054	\$ 231,580	\$ 900	\$ 572	\$ 21,218	\$ 116,226
Receipts:						
Taxes	-	-	-	-	-	24,936
Intergovernmental receipts	-	-	-	-	-	3,436
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	64,202	-	-	-	16,015
Total receipts	-	64,202	-	-	-	44,387
Disbursements:						
Personal services	-	-	-	-	-	47,870
Supplies	-	-	-	-	-	531
Other services and charges	31,021	-	-	-	-	30,423
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	15,672
Other disbursements	-	-	-	-	-	-
Total disbursements	31,021	-	-	-	-	94,496
Excess (deficiency) of receipts over disbursements	(31,021)	64,202	-	-	-	(50,109)
Cash and investments - ending	\$ 200,033	\$ 295,782	\$ 900	\$ 572	\$ 21,218	\$ 66,117

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	2012 Commissioner Sale	Airport Local Match Fund	Economic Development Fund	Seized Asset Fund (Prosecutor)	Surveyor Oversize Color Copies	Runway Paving Grant
Cash and investments - beginning	\$ 13,866	\$ 765	\$ 1,010,822	\$ 20,511	\$ 1,360	\$ 29,653
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	191,762
Charges for services	-	-	-	-	365	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	30,000	6,371	-	-
Total receipts	-	-	30,000	6,371	365	191,762
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	13,866	-	-	21,808	-	194,245
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	13,866	-	-	21,808	-	194,245
Excess (deficiency) of receipts over disbursements	(13,866)	-	30,000	(15,437)	365	(2,483)
Cash and investments - ending	\$ -	\$ 765	\$ 1,040,822	\$ 5,074	\$ 1,725	\$ 27,170

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	HAVA Title III Grant	06JF017 Juvenile Detention Alt	Victim Assistance Grant	C44P-2-244A 2011 SHSP (A Moore)	Supreme Court Grant - Problem Solving	Law Co HD NACCHO Award (MRC)
Cash and investments - beginning	\$ 3,428	\$ 5,702	\$ (13,960)	\$ -	\$ 4,151	\$ 502
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	43,347	-	7,093	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	43,347	-	7,093	-
Disbursements:						
Personal services	-	-	37,842	-	-	-
Supplies	-	-	-	-	3,172	-
Other services and charges	-	-	-	-	1,010	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	16,333	-	7,062	-
Total disbursements	-	-	54,175	-	11,244	-
Excess (deficiency) of receipts over disbursements	-	-	(10,828)	-	(4,151)	-
Cash and investments - ending	\$ 3,428	\$ 5,702	\$ (24,788)	\$ -	\$ -	\$ 502

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Immunization and Vaccines PNFLU	LEP Subgrant FEMA - Planning	Bio-Terrorism Preparedness	Bio-Terrorism District Grant	Bio-Terrorism District Part 2	08A-DJ-057 OVWI Drug Grant
Cash and investments - beginning	\$ (7,559)	\$ 16	\$ 1,226	\$ 66	\$ 324	\$ 25,907
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	68,372	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	16,400
Other receipts	-	-	-	-	-	-
Total receipts	68,372	-	-	-	-	16,400
Disbursements:						
Personal services	19,800	-	-	-	-	2,806
Supplies	1,269	-	-	-	-	5,711
Other services and charges	44,588	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	445	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	66,102	-	-	-	-	8,517
Excess (deficiency) of receipts over disbursements	2,270	-	-	-	-	7,883
Cash and investments - ending	\$ (5,289)	\$ 16	\$ 1,226	\$ 66	\$ 324	\$ 33,790

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	BPRS 146-2 Public Health Coordinator	Homeland Security 2006 Grant	06ST063 DV/Sexual Assault Prev	Family Court Grant	K8-2011-03-03-19 Operation Pull-over	022T IN Supreme Court Grant
Cash and investments - beginning	\$ 8,133	\$ 71	\$ 3	\$ 3,065	\$ (96)	\$ 668
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,925	8,983	8,261
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	6,925	8,983	8,261
Disbursements:						
Personal services	-	-	-	6,935	6,817	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	7,177
Total disbursements	-	-	-	6,935	6,817	7,177
Excess (deficiency) of receipts over disbursements	-	-	-	(10)	2,166	1,084
Cash and investments - ending	\$ 8,133	\$ 71	\$ 3	\$ 3,055	\$ 2,070	\$ 1,752

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	09-JF-012 Juv Detention Altern	Public Health Preparedness Grant	TAP-TEG ERT Training (LLC)	SHSP Grant	HD-009-011 Indiana Housing Grant	Start the Peace Grant
Cash and investments - beginning	\$ 71	\$ (191)	\$ 2,100	\$ 4	\$ 1	\$ 11
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	12,859	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	12,859	-	-	-	-
Disbursements:						
Personal services	-	5,881	-	-	-	-
Supplies	-	1,082	-	-	-	-
Other services and charges	-	4,066	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,125	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	13,154	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(295)	-	-	-	-
Cash and investments - ending	\$ 71	\$ (486)	\$ 2,100	\$ 4	\$ 1	\$ 11

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Tobacco Settlement Grant	MRC GR. Medical Reserve Corps	C44P-3-126B District Fire Training	IN Local Health Dept Trust Account	DUI Task Force Grant
Cash and investments - beginning	\$ 27,861	\$ (10,572)	\$ 400	\$ 84,395	\$ (4,158)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	12,489	-	12,400	14,990
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	12,489	-	12,400	14,990
Disbursements:					
Personal services	-	-	-	14,666	13,595
Supplies	-	4,610	-	1,999	-
Other services and charges	-	6,383	-	9,601	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,490	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	12,483	-	26,266	13,595
Excess (deficiency) of receipts over disbursements	-	6	-	(13,866)	1,395
Cash and investments - ending	\$ 27,861	\$ (10,566)	\$ 400	\$ 70,529	\$ (2,763)

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	PD Survey Grant (Ed Byrne JAG)	Problem Solving Court Superior I	Counsel In The Court Grant	Problem Solving Superior I	SIAGS Grant
Cash and investments - beginning	\$ (63)	\$ 5,677	\$ 3,175	\$ -	\$ 12,500
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	330	-	-	-	52,500
Charges for services	-	4,038	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	5,502	-
Total receipts	330	4,038	-	5,502	52,500
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	1,188	-	350	-
Other services and charges	-	3,495	1,830	-	65,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	5,502	-	-	-
Total disbursements	-	10,185	1,830	350	65,000
Excess (deficiency) of receipts over disbursements	330	(6,147)	(1,830)	5,152	(12,500)
Cash and investments - ending	\$ 267	\$ (470)	\$ 1,345	\$ 5,152	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Ebola	EDS# D-3-17-11635 JAG PD	HIV Prevention	Community Crossings Grant	Justice Reinvestment Grant
Cash and investments - beginning	\$ 1,023	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	41,025	4,997	1,363,440	199,800
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>41,025</u>	<u>4,997</u>	<u>1,363,440</u>	<u>199,800</u>
Disbursements:					
Personal services	-	-	-	-	157,084
Supplies	177	-	1,997	-	-
Other services and charges	150	55,110	3,000	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,087,000	-
Other disbursements	-	-	-	167,563	-
Total disbursements	<u>327</u>	<u>55,110</u>	<u>4,997</u>	<u>1,254,563</u>	<u>157,084</u>
Excess (deficiency) of receipts over disbursements	<u>(327)</u>	<u>(14,085)</u>	<u>-</u>	<u>108,877</u>	<u>42,716</u>
Cash and investments - ending	<u>\$ 696</u>	<u>\$ (14,085)</u>	<u>\$ -</u>	<u>\$ 108,877</u>	<u>\$ 42,716</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	022T Supreme Court Grant	ISP Marijuana Ext Pol Equip	2013/14 Data Share Grant	Justice Reinvestment Grant	Totals
Cash and investments - beginning	\$ -	\$ 12,603	\$ 1,000	\$ 9,451	\$ 23,930,912
Receipts:					
Taxes	-	-	-	-	55,313,784
Intergovernmental receipts	7,840	-	-	192,933	24,163,311
Charges for services	-	802	-	-	3,945,334
Fines and forfeits	-	-	-	-	4,003,165
Other receipts	-	-	-	-	26,905,894
Total receipts	7,840	802	-	192,933	114,331,488
Disbursements:					
Personal services	3,031	-	-	195,739	13,177,745
Supplies	-	-	-	482	1,756,397
Other services and charges	327	-	-	-	6,782,211
Debt service - principal and interest	-	-	-	-	259,900
Capital outlay	-	-	-	6,152	2,990,235
Other disbursements	-	-	-	-	90,837,648
Total disbursements	3,358	-	-	202,373	115,804,136
Excess (deficiency) of receipts over disbursements	4,482	802	-	(9,440)	(1,472,648)
Cash and investments - ending	\$ 4,482	\$ 13,405	\$ 1,000	\$ 11	\$ 22,458,264

LAWRENCE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2017

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 686,655</u>	<u>\$ 26,244</u>

LAWRENCE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Courthouse Annex Building Corporation	Courthouse Plaza Lease	\$ 260,275	7/15/2002	1/15/2023
Total governmental activities		<u>260,275</u>		
Total of annual lease payments		<u>\$ 260,275</u>		

LAWRENCE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 5,063,036
Infrastructure	102,660,294
Buildings	48,996,217
Machinery, equipment, and vehicles	<u>8,898,626</u>
Total governmental activities	<u>165,618,173</u>
Total capital assets	<u>\$ 165,618,173</u>

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

Report on Compliance for the Major Federal Program

We have audited Lawrence County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on its major federal program for the year ended December 31, 2017. The County's major federal program is identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the County's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on the 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 its major federal program for the year ended December 31, 2017.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE 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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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


Paul D. Joyce, CPA
State Examiner

November 26, 2018

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

LAWRENCE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

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	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Justice</u>					
Edward Byrne Memorial Justice Assistance Grant Program EDS #D-3-17-11635 JAGS PD	Indiana Criminal Justice Institute	16.738	2016-DJ-BX-0402	\$ -	\$ 109,713
Total - Edward Byrne Memorial Justice Assistance Grant Program				-	109,713
Crime Victim Assistance Victim Assistance	Indiana Criminal Justice Institute	16.575	D3-13-7844	-	32,614
Total - Crime Victim Assistance				-	32,614
Total - Department of Justice				-	142,327
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction Bridge Inspection	Indiana Department of Transportation	20.205	DES#1382191	-	11,945
Total - Highway Planning and Construction Cluster				-	11,945
Highway Safety Cluster National Priority Safety Programs Operation Pullover Enforcement Grant	Indiana Criminal Justice Institute	20.616	D3-17-11095	-	8,983
Total - National Priority Safety Programs				-	8,983
Alcohol Impaired Driving Countermeasures Incentive Grants I Traffic Safety/ DUI Taskforce Indiana	Indiana Criminal Justice Institute	20.601	D3-17-11471	-	14,990
Total - Alcohol Impaired Driving Countermeasures Incentive Grants I				-	14,990
Total - Highway Safety Cluster				-	23,973
Airport Improvement Program Runway Paving	Direct Grant	20.106	3-18-0005-010	-	159,670
Total - Department of Transportation				-	195,588
<u>Department of Health and Human Services</u>					
Immunization Cooperative Agreements Immunizations and Vaccines for Children Immunization and Vaccines PNFLU	Indiana State Department of Health	93.268	H231P000723	-	68,171
Total - Immunization Cooperative Agreements				-	68,171

LAWRENCE COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

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	Passed Through to Subrecipient	Total Federal Awards Expended
Public Health Emergency Preparedness MRC Public Health Emergency Preparedness Base 2016-17	Indiana State Department of Health	93.069	40093074PHEPA17 40093074PHEPA17	- -	12,489 12,859
Total - Public Health Emergency Preparedness				-	25,348
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements ZIKA	Indiana State Department of Health	93.074	40093074E302S15	-	2,182
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	2,182
Child Support Enforcement Clerk Incentive Fund Clerk Clerk's Perpetuation County Elected Officials Training Child Support Indirect Cost Prosecutor Incentive Fund Prosecutor Circuit Court Court Incentive Fund	Indiana Department of Child Services	93.563	FY17 FY17 FY17 FY17 FY17 FY17 FY17 FY17	- - - - - - - -	16,544 45,380 2,963 73 153,760 12,709 158,978 52,601 23,486
Total - Child Support Enforcement				-	466,494
HIV Prevention Activities Health Department Based Comp HIV Prevention	Indiana State Department of Health	93.940	19287	-	4,997
Total - HIV Prevention Activities Health Department Based				-	4,997
Total - Department of Health and Human Services				-	567,192
<u>Department of Homeland Security</u> Emergency Management Performance Grants EMPG-Salary Reimb	Indiana Department of Homeland Security	97.042	C44P-3-102B	-	16,009
Total - Department of Homeland Security				-	16,009
Total federal awards expended				\$ -	\$ 921,116

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

LAWRENCE COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2017. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

LAWRENCE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

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

Identification of Major Program and type of auditor's report issued on compliance for it:

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

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

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

FINDING 2017-001

Subject: Financial Transactions and Reporting
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat of Finding 2016-001 from the immediately prior audit.

Condition

The County failed to design effective internal controls over the preparation of the financial statement to prevent or detect misstatements. There were deficiencies in the internal control system of the County related to financial transactions and the input of financial information entered into the Indiana Gateway for Government Units (Gateway) financial reporting system, which is the source for the Annual Financial Report and the financial statement. Financial information was prepared and submitted into Gateway without effective oversight, review, approval, or other compensating control to ensure the accuracy of the information prior to submission.

LAWRENCE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The lack of controls were systemic issues, which occurred throughout the audit period. There were three funds that were not reported correctly in Gateway. In total, receipts were understated \$207,521, disbursements were understated \$138,956, and ending cash and investments was understated \$29,794.

Audit adjustments were proposed, accepted by the County, and made to the financial statement.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Indiana Code 5-11-1-4(a) states:

"The state examiner shall require from every municipality and every state or local governmental unit, entity, or instrumentality financial reports covering the full period of each fiscal year. These reports shall be prepared, verified, and filed with the state examiner not later than sixty (60) days after the close of each fiscal year. The reports must be in the form and content prescribed by the state examiner and filed electronically in the manner prescribed under [IC 5-14-3.8-7](#)."

Cause

Management of the County had not established a proper system of internal control that would have ensured accurate reporting of the financial statement.

Effect

The failure to establish controls enabled misstatements or irregularities to remain undetected.

Recommendation

We recommended that the County's management establish a system of internal controls that would ensure accurate reporting of the financial statement.

LAWRENCE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

FINDING 2017-002

Subject: Preparation of the Schedule of Expenditures of Federal Awards
Audit Findings: Material Weakness, Noncompliance

Repeat Finding

This is a repeat of Finding 2016-002 from the immediately prior audit.

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

Context

The SEFA contained the following errors:

1. One federal program was omitted, the federal expenditures for two programs were understated, and the federal expenditures for seven programs were overstated. In total, federal expenditures presented on the SEFA were overstated by \$236,677.
2. Several federal programs were either reported with the incorrect program title, pass-through agency, CFDA number, or project number.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

LAWRENCE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

2 CFR 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with § 200.510 Financial statements. . . ."

2 CFR 200.510(b) states:

"Schedule of expenditures of Federal awards. The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with § 200.502 Basis for determining Federal awards expended. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within the cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity must be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available. For a cluster of programs also provide the total for the cluster.
- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in § 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe that significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in § 200.414 Indirect (F&A) costs."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA remained undetected. The SEFA contained the errors identified in the *Context*.

LAWRENCE COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the County's management establish controls to prevent, or detect and correct error on the SEFA.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

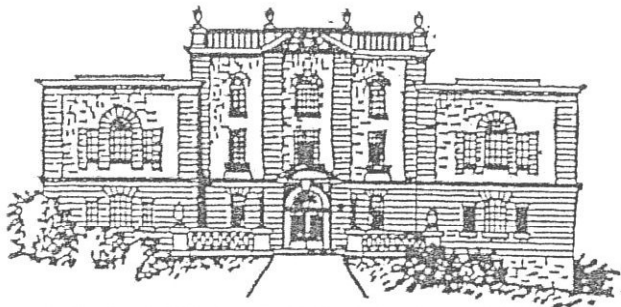
Section III - Federal Award Findings and Questioned Costs

No matters are reportable.

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AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are presented as intended by the County.



LIMESTONE CAPITAL OF THE WORLD

OFFICE OF
AUDITOR OF LAWRENCE COUNTY
JODY EDWARDS
916 15TH STREET, SUITE 28
BEDFORD, INDIANA 47421

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-001 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: 2016
Contact Person Responsible for Corrective Action: Auditor Jody Edwards
Contact Phone Number: 812-275-3111

Status of Audit Finding:

We are continuing to improve the reporting in the Gateway. The employee responsible for this reporting is still learning, and with more experience these problems will be resolved.

Description of Corrective Action Plan:

We will continue working with Harris Financial System with the reporting into the Gateway using the upload feature. In addition, we will continue reviewing the material before the information is confirmed.

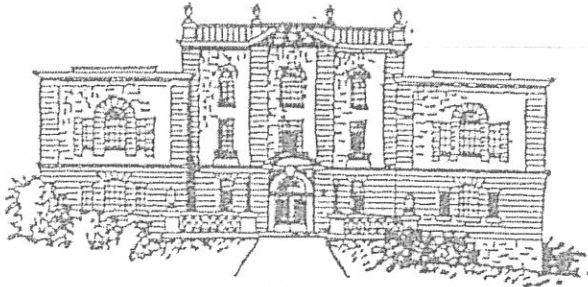
Anticipated Completion Date:

The anticipated completion date of this plan will be with the filing of the 2018 Financial Annual Report on February 28th, 2019.

Jody Edwards

Lawrence County Auditor

November 13, 2018



LIMESTONE CAPITAL OF THE WORLD

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JODY EDWARDS
916 15TH STREET, SUITE 28
BEDFORD, INDIANA 47421

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-002 (Auditor Assigned Reference Number)

Fiscal year in which the finding initially occurred: 2016
Contact Person Responsible for Corrective Action: Auditor Jody Edwards
Contact Phone Number: 812-275-3111

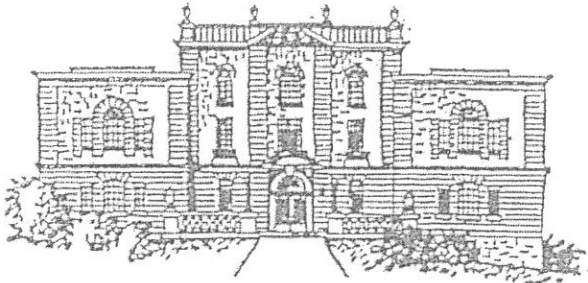
Status of Audit Finding:
We are continuing to improve the SEFA Reporting, and with more experience by an employee, I am confident the problems will resolve.

Description of Corrective Action Plan:
We will be continuing the Plan to require offices to file grant information with the bookkeeper in the Auditor's Office.

Anticipated Completion Date:
The anticipated completion date of the plan will be with the filing of the 2018 Financial Annual Report on February 28th 2019.

Jody Edwards
Lawrence County Auditor

November 13, 2018



LIMESTONE CAPITAL OF THE WORLD

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JODY EDWARDS
916 15TH STREET, SUITE 28
BEDFORD, INDIANA 47421

CORRECTIVE ACTION PLAN

FINDING 2017-001

Contact Person Responsible for Corrective Action: County Auditor Jody Edwards

Contact Phone Number: 812-275-3111

Views of Responsible Official:

The correct cash balances from the Auditor's Ledger were reported in the 2017 Annual Report, but caution will be taken to ensure that all transactions and funds also appear. The bookkeeper is still learning, as this is a very complex position and with more experience, I am confident that the problems will resolve.

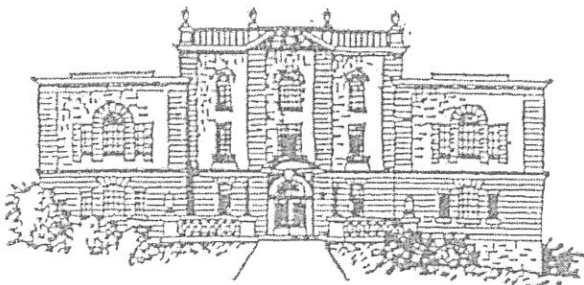
Description of Corrective Action Plan:

There will be more control of the reporting of the financial statement from the Harris Financial System into the Gateway. The upload feature of the Harris Financial System was used in the reporting, with glitches appearing in the system. We will continue to work with the Software Vendor to work out problems with the upload feature. In addition, we will be reviewing the material before the information is confirmed into the Gateway. There will also be cross training for the bookkeepers to ensure that the information is entered correctly, and detect any errors in a timely manner. An Auditor's Office Internal Control Policy has been adopted, stating that the bookkeepers will review each other's work, and must be approved by the Auditor.

Anticipated Completion Date:

The anticipated completion date of this plan will be with the filing of the 2018 Financial Annual Report on February 28th, 2019.

Lawrence County Auditor
November 13, 2018



LIMESTONE CAPITAL OF THE WORLD

OFFICE OF
AUDITOR OF LAWRENCE COUNTY
JODY EDWARDS
916 15TH STREET, SUITE 28
BEDFORD, INDIANA 47421

CORRECTIVE ACTION PLAN

FINDING 2017-002

Contact Person Responsible for Corrective Action: County Auditor Jody Edwards
Contact Phone Number: 812-275-3111

Views of Responsible Official:

It has been very difficult to receive all grant information from departments necessary to correctly report the SEFA. With adopting a new policy, I am confident that the problems will resolve.

Description of Corrective Action Plan:

We will be continuing to require county offices that acquire a federal or state grant to file the grant information with the bookkeeper in the Auditor's office. They will also be required to file a copy of the grant with the bookkeeper, so that she may refer to this information as the SEFA is being reported on the Annual Financial Report. We will be adopting a policy to require grant applications, grant award letter, grant agreement, grant budget, claim vouchers with supporting invoices, requests for advances, and reports with supporting documentation that shall be kept in the Auditor's Office in a separate file. It shall be the responsibility of the departments to comply with grantor's reporting requirements. Final reports from the departments with the supporting documentation will be provided to the Auditor. The Bookkeeper will enter the information into the Gateway from information obtained from the financial records, grant files, etc. The Auditor will review and check the accuracy of the grant information. The Gateway information will then be sent to the departments for review, and they must verify the information and show documentation of the review by initialing the report. Any changes that are necessary will be made and reported into the Gateway system.

Anticipated Completion Date:

The anticipated completion date of this plan will be with the filing of the 2018 Financial Annual Report on February 28th, 2019, but will be an ongoing process.

Lawrence County Auditor
November 14, 2018

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/>.