

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

FINANCIAL STATEMENT AUDIT REPORT

OF

LAWRENCE COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
07/31/2020



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-4
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	6-34
Notes to Financial Statement .....	35-45
Other Information - Unaudited:	
Schedule of Capital Assets.....	48
Other Reports.....	49

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jody Edwards	01-01-19 to 12-31-20
County Treasurer	Paula R. Stewart	01-01-19 to 12-31-20
Clerk of the Circuit Court	Billie Turney	01-01-19 to 12-31-20
County Sheriff	Michael Branham	01-01-19 to 12-31-20
County Recorder	Myron D. Rainey	01-01-19 to 12-31-20
President of the Board of County Commissioners	Dustin Gabhart Gene McCracken	01-01-19 to 12-31-19 01-01-20 to 12-31-20
President of the County Council	Julie J. Hewetson David Flinn	01-01-19 to 12-31-19 01-01-20 to 12-31-20



## 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, 2019, 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 the 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 opinions.

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, 2019.

***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, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Schedule of Capital Assets, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the financial statement. It has not been subjected to the auditing procedures applied by us in the audit of the financial statement, and, accordingly, we express no opinion on it.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated June 16, 2020, 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

June 16, 2020

## 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, 2019

	Indiana Sup Court Problem Solving Grant	JCC Discretionary Grant	Omitted Property Audits	General	Accident Report	Aviation
Cash and investments - beginning	\$ 8,801	\$ 7,630	\$ 210,945	\$ 3,247,468	\$ 11,725	\$ 123,156
Receipts:						
Taxes	-	-	41,461	10,407,190	-	93,718
Intergovernmental receipts	10,000	14,450	-	921,415	-	12,180
Charges for services	-	-	-	1,459,662	4,969	44,165
Fines and forfeits	-	-	-	154,019	-	-
Other receipts	-	-	-	4,908,365	-	-
Total receipts	10,000	14,450	41,461	17,850,651	4,969	150,063
Disbursements:						
Personal services	2,558	-	-	11,048,376	-	24,887
Supplies	6,827	4,091	-	126,957	-	11,719
Other services and charges	2,736	4,520	-	2,468,693	11,120	84,632
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	48,573	-	9,660
Other disbursements	-	-	193,808	3,277,850	-	-
Total disbursements	12,121	8,611	193,808	16,970,449	11,120	130,898
Excess (deficiency) of receipts over disbursements	(2,121)	5,839	(152,347)	880,202	(6,151)	19,165
Cash and investments - ending	\$ 6,680	\$ 13,469	\$ 58,598	\$ 4,127,670	\$ 5,574	\$ 142,321

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

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

	Bid Deposits and Bonds Holding	CAGIT - Special Legislation	LIT PTRC	Campaign Finance Enforcement - County	LOIT 2016 Special Distribution	Child Advocacy
Cash and investments - beginning	\$ 140	\$ 224,686	\$ 299,441	\$ 250	\$ 235,126	\$ 200
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,785,102	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	6,785,102	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	224,686	6,963,696	-	-	-
Total disbursements	-	224,686	6,963,696	-	-	-
Excess (deficiency) of receipts over disbursements	-	(224,686)	(178,594)	-	-	-
Cash and investments - ending	\$ 140	\$ -	\$ 120,847	\$ 250	\$ 235,126	\$ 200

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

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

	City and Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program	Sales Disclosure - County Share	Covered Bridge
Cash and investments - beginning	\$ 36,162	\$ 33,857	\$ (50,928)	\$ 53,176	\$ 15,077	\$ 38,548
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	218,170	64,075	-	-
Charges for services	-	-	-	-	7,035	-
Fines and forfeits	11,050	32,813	-	-	-	-
Other receipts	-	-	1,500	-	-	1,850
Total receipts	11,050	32,813	219,670	64,075	7,035	1,850
Disbursements:						
Personal services	-	2,161	153,400	-	-	-
Supplies	-	2,136	10,315	-	-	-
Other services and charges	-	5,025	4,885	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,243	-	-	-	-
Other disbursements	3,460	-	-	63,026	-	-
Total disbursements	3,460	10,565	168,600	63,026	-	-
Excess (deficiency) of receipts over disbursements	7,590	22,248	51,070	1,049	7,035	1,850
Cash and investments - ending	\$ 43,752	\$ 56,105	\$ 142	\$ 54,225	\$ 22,112	\$ 40,398

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

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

	Cummulative Bridge	Cummulative Capital Development	Drug Free Community	Economic Development Fee	Emergency Planning/ Right to Know	Firearms Training
Cash and investments - beginning	\$ 1,280,247	\$ 1,325,209	\$ 42,387	\$ 475	\$ 13,043	\$ 18,705
Receipts:						
Taxes	886,305	179,968	-	-	-	-
Intergovernmental receipts	115,435	23,451	-	-	4,134	-
Charges for services	-	-	-	-	-	15,220
Fines and forfeits	-	-	49,819	-	-	-
Other receipts	175,755	-	-	233,266	-	-
Total receipts	1,177,495	203,419	49,819	233,266	4,134	15,220
Disbursements:						
Personal services	241,345	-	-	-	-	-
Supplies	198,868	-	-	-	15	-
Other services and charges	257,533	260,002	41,056	-	5,173	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	388,966	-	-	-	-	-
Other disbursements	-	-	-	233,266	-	27,402
Total disbursements	1,086,712	260,002	41,056	233,266	5,188	27,402
Excess (deficiency) of receipts over disbursements	90,783	(56,583)	8,763	-	(1,054)	(12,182)
Cash and investments - ending	\$ 1,371,030	\$ 1,268,626	\$ 51,150	\$ 475	\$ 11,989	\$ 6,523

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

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

	Health	Levy Excess	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Motor Vehicle Highway Restricted
Cash and investments - beginning	\$ 299,525	\$ -	\$ 106,871	\$ 619,134	\$ 19,025	\$ -
Receipts:						
Taxes	368,329	-	-	-	1,117,993	-
Intergovernmental receipts	47,992	5,925	33,139	701,116	-	1,652,871
Charges for services	118,243	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	25,075	-	-	-	-	1,366,034
Total receipts	<u>559,639</u>	<u>5,925</u>	<u>33,139</u>	<u>701,116</u>	<u>1,117,993</u>	<u>3,018,905</u>
Disbursements:						
Personal services	319,899	-	-	-	461,411	535,554
Supplies	2,617	-	623	451,791	132,684	2,490,746
Other services and charges	14,914	-	26,743	-	446,341	950
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	7,436	355,491	36,525	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>337,430</u>	<u>-</u>	<u>34,802</u>	<u>807,282</u>	<u>1,076,961</u>	<u>3,027,250</u>
Excess (deficiency) of receipts over disbursements	<u>222,209</u>	<u>5,925</u>	<u>(1,663)</u>	<u>(106,166)</u>	<u>41,032</u>	<u>(8,345)</u>
Cash and investments - ending	<u>\$ 521,734</u>	<u>\$ 5,925</u>	<u>\$ 105,208</u>	<u>\$ 512,968</u>	<u>\$ 60,057</u>	<u>\$ (8,345)</u>

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

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

	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 63,140	\$ 2,022,693	\$ 33,944	\$ 2,317,851	\$ 132,860	\$ 347,586
Receipts:						
Taxes	-	901,836	-	-	-	-
Intergovernmental receipts	-	1,741,326	-	-	-	285,091
Charges for services	-	-	21,600	-	116,713	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	50,973	1,538,525	-	-	-	-
Total receipts	50,973	4,181,687	21,600	-	116,713	285,091
Disbursements:						
Personal services	-	1,146,916	-	-	-	-
Supplies	11,966	1,015,379	-	-	-	-
Other services and charges	12,870	1,238,002	-	-	41,793	157,343
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	32,500	4,617	-	-	-	70,983
Other disbursements	-	1,366,034	-	-	-	-
Total disbursements	57,336	4,770,948	-	-	41,793	228,326
Excess (deficiency) of receipts over disbursements	(6,363)	(589,261)	21,600	-	74,920	56,765
Cash and investments - ending	\$ 56,777	\$ 1,433,432	\$ 55,544	\$ 2,317,851	\$ 207,780	\$ 404,351

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

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

	Sex and Violent Offender Administration	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 3,306	\$ 43,715	\$ 23,691	\$ 100,416	\$ 73,784	\$ 370,006
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,636	45,940	-	-	37,020	-
Fines and forfeits	-	-	19,146	-	-	-
Other receipts	-	-	-	24,852	-	743,628
Total receipts	2,636	45,940	19,146	24,852	37,020	743,628
Disbursements:						
Personal services	-	77,429	-	-	4,186	-
Supplies	1,117	-	-	-	1,744	-
Other services and charges	1,635	-	37,682	107,957	19,848	465,483
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	2,752	77,429	37,682	107,957	25,778	465,483
Excess (deficiency) of receipts over disbursements	(116)	(31,489)	(18,536)	(83,105)	11,242	278,145
Cash and investments - ending	\$ 3,190	\$ 12,226	\$ 5,155	\$ 17,311	\$ 85,026	\$ 648,151

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

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

	Tax Sale Redemption	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 14,198	\$ 64,765	\$ 73,917	\$ 20,198	\$ 688	\$ 677,122
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	67,223	-	-	-	586,457
Fines and forfeits	-	-	-	-	-	-
Other receipts	90,242	-	-	7,621	62	-
Total receipts	90,242	67,223	-	7,621	62	586,457
Disbursements:						
Personal services	-	22,766	10,892	-	-	57,015
Supplies	-	-	-	-	-	-
Other services and charges	87,293	42,438	1,675	2,001	-	239,038
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,418	-	-	71,654
Other disbursements	-	-	-	-	-	-
Total disbursements	87,293	65,204	13,985	2,001	-	367,707
Excess (deficiency) of receipts over disbursements	2,949	2,019	(13,985)	5,620	62	218,750
Cash and investments - ending	\$ 17,147	\$ 66,784	\$ 59,932	\$ 25,818	\$ 750	\$ 895,872

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

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

	<u>Reassessment</u>	<u>Adult Probation Administrative</u>	<u>Juvenile Probation Administrative</u>	<u>Alternative Dispute Resolution</u>	<u>County User Fee</u>	<u>Sheriff Sale Administration</u>
Cash and investments - beginning	\$ 886,435	\$ 16,759	\$ 13,506	\$ 5,765	\$ 799,018	\$ 134,423
Receipts:						
Taxes	184,164	-	-	-	-	-
Intergovernmental receipts	23,996	-	-	-	-	-
Charges for services	-	-	-	-	37,025	-
Fines and forfeits	-	120,642	5,868	5,020	364,720	-
Other receipts	-	-	-	-	-	15,355
Total receipts	<u>208,160</u>	<u>120,642</u>	<u>5,868</u>	<u>5,020</u>	<u>401,745</u>	<u>15,355</u>
Disbursements:						
Personal services	31,909	78,547	17,316	-	193,190	-
Supplies	3,017	-	-	-	31,629	-
Other services and charges	270,314	-	-	-	71,557	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	3,645	-	-	-	9,817	-
Other disbursements	-	-	-	-	16,072	8,300
Total disbursements	<u>308,885</u>	<u>78,547</u>	<u>17,316</u>	<u>-</u>	<u>322,265</u>	<u>8,300</u>
Excess (deficiency) of receipts over disbursements	<u>(100,725)</u>	<u>42,095</u>	<u>(11,448)</u>	<u>5,020</u>	<u>79,480</u>	<u>7,055</u>
Cash and investments - ending	<u>\$ 785,710</u>	<u>\$ 58,854</u>	<u>\$ 2,058</u>	<u>\$ 10,785</u>	<u>\$ 878,498</u>	<u>\$ 141,478</u>

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

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

	Donations	TIF Capital Projects	Debt Service	Self-Insurance	Payroll Clearing	Settlement
Cash and investments - beginning	\$ 12,160	\$ 110	\$ 222,427	\$ 1,378,220	\$ 30,210	\$ -
Receipts:						
Taxes	-	-	238,104	-	-	43,942,059
Intergovernmental receipts	10,390	-	28,904	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	3,266	-	-	3,064,083	7,293,147	-
Total receipts	13,656	-	267,008	3,064,083	7,293,147	43,942,059
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	6,051	-	-	-	-	-
Debt service - principal and interest	-	-	260,149	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,699	-	-	2,488,647	7,318,562	43,942,059
Total disbursements	10,750	-	260,149	2,488,647	7,318,562	43,942,059
Excess (deficiency) of receipts over disbursements	2,906	-	6,859	575,436	(25,415)	-
Cash and investments - ending	\$ 15,066	\$ 110	\$ 229,286	\$ 1,953,656	\$ 4,795	\$ -

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

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

	LOIT Public Safety	Wheel Tax / Surtax Combined	2010 Tax Sale Surplus	CVET Agency	Financial Institution Tax	Homestead Credit Rebate
Cash and investments - beginning	\$ 529	\$ 429	\$ 26,184	\$ -	\$ -	\$ 81
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	1,262,400	-	302,557	362,566	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	261	-	-	-	-	-
Total receipts	261	1,262,400	-	302,557	362,566	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,262,829	-	302,557	362,566	-
Total disbursements	-	1,262,829	-	302,557	362,566	-
Excess (deficiency) of receipts over disbursements	261	(429)	-	-	-	-
Cash and investments - ending	\$ 790	\$ -	\$ 26,184	\$ -	\$ -	\$ 81

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

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

	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Sales Disclosure - State Share	Coroners Training and Continuing Education	Interstate Compact - State Share
Cash and investments - beginning	\$ 621	\$ 1,219	\$ 295	\$ 755	\$ 389	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	7,075	5,256	-
Fines and forfeits	1,229	20,399	3,265	-	-	63
Other receipts	-	-	-	-	-	-
Total receipts	1,229	20,399	3,265	7,075	5,256	63
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	20,372	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,850	-	3,375	7,110	5,145	63
Total disbursements	1,850	20,372	3,375	7,110	5,145	63
Excess (deficiency) of receipts over disbursements	(621)	27	(110)	(35)	111	-
Cash and investments - ending	\$ -	\$ 1,246	\$ 185	\$ 720	\$ 500	\$ -

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

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

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 418	\$ 1	\$ -	\$ 405	\$ 2,002	\$ 3
Receipts:						
Taxes	-	-	-	-	-	344,342
Intergovernmental receipts	-	-	-	506	-	-
Charges for services	4,450	-	-	-	-	-
Fines and forfeits	-	280	700	-	-	-
Other receipts	-	-	-	-	273,294	-
Total receipts	4,450	280	700	506	273,294	344,342
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	4,495	276	675	413	273,294	279,751
Total disbursements	4,495	276	675	413	273,294	279,751
Excess (deficiency) of receipts over disbursements	(45)	4	25	93	-	64,591
Cash and investments - ending	\$ 373	\$ 5	\$ 25	\$ 498	\$ 2,002	\$ 64,594

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

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

	CAGIT Distribution	LIT Certified Shares	93.563 Prosecutor PCA	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99
Cash and investments - beginning	\$ 1,406	\$ -	\$ 10,409	\$ 123,163	\$ 240,825	\$ 123,798
Receipts:						
Taxes	-	9,796,735	-	-	-	-
Intergovernmental receipts	2,191,309	-	-	15,299	103,017	15,556
Charges for services	-	-	3,075	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	2,191,309	9,796,735	3,075	15,299	103,017	15,556
Disbursements:						
Personal services	-	-	-	-	28,635	6,943
Supplies	-	-	-	-	-	-
Other services and charges	-	-	8,671	7,923	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,191,309	9,796,735	-	-	72,309	87,912
Total disbursements	2,191,309	9,796,735	8,671	7,923	100,944	94,855
Excess (deficiency) of receipts over disbursements	-	-	(5,596)	7,376	2,073	(79,299)
Cash and investments - ending	\$ 1,406	\$ -	\$ 4,813	\$ 130,539	\$ 242,896	\$ 44,499

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

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

	Welfare Trust	Excess Cagit	Start the Peace Grant	Common School Fund	D25-17-338 Juvenile Comm Corrections	2010 Tax Sale Redemption
Cash and investments - beginning	\$ 42,656	\$ 3	\$ 11	\$ -	\$ (8,343)	\$ 882
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	28,484	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,225	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	1,225	28,484	-
Disbursements:						
Personal services	-	-	-	-	32,423	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	1,225	-	-
Total disbursements	-	-	-	1,225	32,423	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(3,939)	-
Cash and investments - ending	\$ 42,656	\$ 3	\$ 11	\$ -	\$ (12,282)	\$ 882

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

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

	Surplus Dog	022T IN Supreme Court Grant	EDS #D-3-17-11635 JAG PD	GED Level I & II Alcohol Class	Justice Reinvestment Grant CRP	Juvenile Project Income
Cash and investments - beginning	\$ 1,987	\$ 1,753	\$ (935)	\$ 540	\$ 5,550	\$ 4,176
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	111,088	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	14,889
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	111,088	14,889
Disbursements:						
Personal services	-	-	-	-	116,584	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	116,584	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(5,496)	14,889
Cash and investments - ending	\$ 1,987	\$ 1,753	\$ (935)	\$ 540	\$ 54	\$ 19,065

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

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

	PD Mental Health and Addiction	CFDA 97.067 SHSP WX Radios	Comm Corr Foundation Grant	Justice Partners Addictions Re	Treasurer Cash Book	Prosecutor's Bad Check Collections
Cash and investments - beginning	\$ (50,006)	\$ -	\$ -	\$ -	\$ 1,467,290	\$ 3,240
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	72,379	-	-	60,000	-	-
Charges for services	-	-	-	-	1,550,097	-
Fines and forfeits	-	-	-	-	-	813
Other receipts	-	14,000	1,500	-	-	-
Total receipts	72,379	14,000	1,500	60,000	1,550,097	813
Disbursements:						
Personal services	34,116	-	-	-	-	-
Supplies	-	-	1,198	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	14,000	-	-	-	-
Other disbursements	-	-	-	-	1,467,290	1,714
Total disbursements	34,116	14,000	1,198	-	1,467,290	1,714
Excess (deficiency) of receipts over disbursements	38,263	-	302	60,000	82,807	(901)
Cash and investments - ending	\$ (11,743)	\$ -	\$ 302	\$ 60,000	\$ 1,550,097	\$ 2,339

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

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

	Sheriff's Inmate Trust	Sheriff's Commissary Fund	Clerks Trust Odyssey	Child Support - ISETS	Lawrence County Tourism Commission	Lawrence County Redevelopment
Cash and investments - beginning	\$ 18,408	\$ 20,271	\$ 702,864	\$ 13,505	\$ 93,755	\$ 236,837
Receipts:						
Taxes	-	-	-	-	250,268	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	543,327	249,065	-	-	-	-
Fines and forfeits	-	-	3,113,304	673,154	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>543,327</u>	<u>249,065</u>	<u>3,113,304</u>	<u>673,154</u>	<u>250,268</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	534,291	240,513	2,998,821	675,294	270,794	-
Total disbursements	<u>534,291</u>	<u>240,513</u>	<u>2,998,821</u>	<u>675,294</u>	<u>270,794</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>9,036</u>	<u>8,552</u>	<u>114,483</u>	<u>(2,140)</u>	<u>(20,526)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 27,444</u>	<u>\$ 28,823</u>	<u>\$ 817,347</u>	<u>\$ 11,365</u>	<u>\$ 73,229</u>	<u>\$ 236,837</u>

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

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

	Aviation Fuel Fund	Prosecutor CEF	Drug Seizure	ISP Marijana Extraction	Immunization	Pandemic Flu
Cash and investments - beginning	\$ 1,983	\$ 1,954	\$ -	\$ 77	\$ 64,447	\$ 729
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	101,778	-	17,828	-	102,213	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	101,778	-	17,828	-	102,213	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	89,213	-	11,377	-	93,839	-
Total disbursements	89,213	-	11,377	-	93,839	-
Excess (deficiency) of receipts over disbursements	12,565	-	6,451	-	8,374	-
Cash and investments - ending	\$ 14,548	\$ 1,954	\$ 6,451	\$ 77	\$ 72,821	\$ 729

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

	Safe Haven NLCS Grant	PCA Child Support Enforcement	2008 Tax Sale Surplus	Dunn County Rental	DH Post Closing	Old Project Income
Cash and investments - beginning	\$ 128	\$ 575	\$ 2,840	\$ 200,034	\$ 328,878	\$ 900
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	26,593	-
Total receipts	-	-	-	-	26,593	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	120,334	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	120,334	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(120,334)	26,593	-
Cash and investments - ending	\$ 128	\$ 575	\$ 2,840	\$ 79,700	\$ 355,471	\$ 900

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

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

	Investigators Cash Fund	Tax Sale Reimbursement	Emergency Management	Airport Local Match Fund	Economic Development Fund	Seized Asset Fund (Prosecutor)
Cash and investments - beginning	\$ 572	\$ 21,218	\$ 60,368	\$ 766	\$ 1,055,822	\$ 1,786
Receipts:						
Taxes	-	-	122,618	-	-	-
Intergovernmental receipts	-	-	15,997	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	16,329	-	15,000	39,535
Total receipts	-	-	154,944	-	15,000	39,535
Disbursements:						
Personal services	-	-	55,418	-	-	-
Supplies	-	-	523	-	-	-
Other services and charges	-	-	4,602	-	-	14,941
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	1,795	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	62,338	-	-	14,941
Excess (deficiency) of receipts over disbursements	-	-	92,606	-	15,000	24,594
Cash and investments - ending	\$ 572	\$ 21,218	\$ 152,974	\$ 766	\$ 1,070,822	\$ 26,380

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

	Surveyor Oversize Color Copies	Hangar Improvement	Runway Paving Grant	06JF017 Juvenile Detention	Victim Assistance Grant	Law Co HD NACCHO Award (MRC)
Cash and investments - beginning	\$ 1,970	\$ -	\$ 26,220	\$ 5,702	\$ (12,542)	\$ 502
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	130,673	-	63,720	-
Charges for services	168	22,495	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	168	22,495	130,673	-	63,720	-
Disbursements:						
Personal services	-	-	-	-	41,841	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	147,352	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	6,895	-
Total disbursements	-	-	147,352	-	48,736	-
Excess (deficiency) of receipts over disbursements	168	22,495	(16,679)	-	14,984	-
Cash and investments - ending	\$ 2,138	\$ 22,495	\$ 9,541	\$ 5,702	\$ 2,442	\$ 502

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

	Immunization & Vaccines PNFLU	LEP Subgrant FEMA - Planning	Bio-Terrorism Preparedness	Bio-Terrorism District Grant	Bio-Terrorism District Part 2	08A-DJ-057 OVWI Drug Court
Cash and investments - beginning	\$ (5,406)	\$ 16	\$ 1,226	\$ 66	\$ 324	\$ 33,919
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	79,820	-	-	-	-	4,500
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	9,504
Other receipts	-	-	-	-	-	-
Total receipts	<u>79,820</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,004</u>
Disbursements:						
Personal services	27,343	-	-	-	-	2,167
Supplies	2,297	-	-	-	-	6,130
Other services and charges	50,374	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>80,014</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,297</u>
Excess (deficiency) of receipts over disbursements	<u>(194)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,707</u>
Cash and investments - ending	<u>\$ (5,600)</u>	<u>\$ 16</u>	<u>\$ 1,226</u>	<u>\$ 66</u>	<u>\$ 324</u>	<u>\$ 39,626</u>

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

	BPRS 146-2 Public Health Coord	Homeland Security 2006 Grant	06ST063 DV/Sexual Assault Prevention	Family Court Grant	K8-2011-03-03-19 Operation Pull-Over
Cash and investments - beginning	\$ 8,132	\$ 71	\$ 3	\$ 5,405	\$ 2,287
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,500	3,732
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	2,500	3,732
Disbursements:					
Personal services	-	-	-	2,495	2,184
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	2,495	2,184
Excess (deficiency) of receipts over disbursements	-	-	-	5	1,548
Cash and investments - ending	\$ 8,132	\$ 71	\$ 3	\$ 5,410	\$ 3,835

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

	09-JF-012 Juvenile Detention	Public Health Preparedness Grant	TAP-TEG ERT Training LLC	SHSP Grant	HD-009-011 Indiana Housing Grant	Tobacco Settlement Grant
Cash and investments - beginning	\$ 71	\$ (1,248)	\$ 1,710	\$ 3	\$ 1	\$ 27,861
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	17,659	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	17,659	-	-	-	-
Disbursements:						
Personal services	-	9,187	-	-	-	-
Supplies	-	4,210	-	-	-	-
Other services and charges	-	3,603	1,710	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	17,000	1,710	-	-	-
Excess (deficiency) of receipts over disbursements	-	659	(1,710)	-	-	-
Cash and investments - ending	\$ 71	\$ (589)	\$ -	\$ 3	\$ 1	\$ 27,861

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

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

	MRC Gr. Medical Reserve CORPS	C44P-3-126B Dist Fire Training	IN Local Health Dept Trust Account	DUI Task Force Grant	PD Survey Grant (Ed Byrne JAG)	Problem Solving Court Superior I
Cash and investments - beginning	\$ (10,566)	\$ 400	\$ 66,910	\$ (2,565)	\$ 267	\$ (470)
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	-	24,800	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	24,800	-	-	-
Disbursements:						
Personal services	-	-	14,251	4,909	-	-
Supplies	-	-	1,631	-	-	-
Other services and charges	-	-	15,224	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	31,106	4,909	-	-
Excess (deficiency) of receipts over disbursements	-	-	(6,306)	(4,909)	-	-
Cash and investments - ending	\$ (10,566)	\$ 400	\$ 60,604	\$ (7,474)	\$ 267	\$ (470)

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

	Counsel In The Court Grant	Problem Solving Superior I	SIAGS Grant	Ebola	Community Crossings Grant	Justice Reinvestment Grant
Cash and investments - beginning	\$ 1,345	\$ 1,881	\$ -	\$ 696	\$ 173,039	\$ 65,728
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	-	10,000	75,000	-	-	199,894
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	10,000	75,000	-	-	199,894
Disbursements:						
Personal services	-	270	-	-	-	264,026
Supplies	-	444	75,000	-	-	1,250
Other services and charges	-	416	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	113
Total disbursements	-	1,130	75,000	-	-	265,389
Excess (deficiency) of receipts over disbursements	-	8,870	-	-	-	(65,495)
Cash and investments - ending	\$ 1,345	\$ 10,751	\$ -	\$ 696	\$ 173,039	\$ 233

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

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

	022T Supreme Court Grant	ISP Marijuana Ext Police Equipment	2013/14 Data Share Grant	Lawrence Co. Justice Reinvestment Grant	Housing Rehabilitation- CDBG	CFDA #20.205 Sign Grant
Cash and investments - beginning	\$ 6,854	\$ 14,195	\$ 1,000	\$ 10	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Intergovernmental receipts	10,000	-	-	-	376,126	8,440
Charges for services	-	525	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	10,000	525	-	-	376,126	8,440
Disbursements:						
Personal services	3,311	-	-	-	-	-
Supplies	8,116	-	-	-	-	47,854
Other services and charges	122	10,757	-	-	376,126	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	11,549	10,757	-	-	376,126	47,854
Excess (deficiency) of receipts over disbursements	(1,549)	(10,232)	-	-	-	(39,414)
Cash and investments - ending	\$ 5,305	\$ 3,963	\$ 1,000	\$ 10	\$ -	\$ (39,414)

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

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

	16.738 2016&17&18 JAG Grant	United Way Adventure Grant	District 8 Hazmat IU Opportunity	2018 Election Security Imp Grant	Court Reform Grant	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,348,464
Receipts:						
Taxes	-	-	-	-	-	68,875,090
Intergovernmental receipts	24,664	-	7,140	-	-	18,278,988
Charges for services	-	-	-	-	-	5,171,260
Fines and forfeits	-	-	-	-	-	4,601,922
Other receipts	-	500	-	-	-	19,930,611
Total receipts	24,664	500	7,140	-	-	116,857,871
Disbursements:						
Personal services	84,545	-	-	-	-	15,160,405
Supplies	606	-	-	-	-	4,653,500
Other services and charges	12,307	-	7,140	57,955	-	7,297,232
Debt service - principal and interest	-	-	-	-	-	260,149
Capital outlay	-	-	-	-	-	1,058,323
Other disbursements	-	-	-	-	25,000	87,200,610
Total disbursements	97,458	-	7,140	57,955	25,000	115,630,219
Excess (deficiency) of receipts over disbursements	(72,794)	500	-	(57,955)	(25,000)	1,227,652
Cash and investments - ending	\$ (72,794)	\$ 500	\$ -	\$ (57,955)	\$ (25,000)	\$ 24,576,116

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 by category as follows:

*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, major moves distributions 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 by category as follows:

*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.

**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.

LAWRENCE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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.

**H. Capital Assets**

Capital assets, which include land, construction in progress, buildings, improvements other than buildings, machinery, equipment, vehicles, books, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the capital asset schedule contained in the supplemental information. Items are capitalized when their value exceeds the threshold established by the County and its estimated useful life is greater than one year.

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Donated assets, donated works of art, historical treasures, and similar assets and capital assets received in a service concession arrangement are reported at acquisition value. Renovations to buildings and other improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are considered an operating expense.

**Note 2. Budgets**

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

**Note 3. Property Taxes**

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

LAWRENCE COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

**Note 4. Deposits and Investments**

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

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

**Note 5. Risk Management**

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund, if established, would be included in the financial statement. Participation in a risk pool is an arrangement by which governments pool risks and funds and share in the cost of losses.

**Note 6. Leases**

The County has entered into the following leases. The purpose, lease terms, and amounts due within one year as of December 31, 2019, are as follows:

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental Activities:				
Courthouse Annex Building Corporation	Courthouse Plaza Lease	\$ 264,125	07-15-02	01-15-23

**Note 7. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Account (PERF Hybrid DB) is a cost-sharing multiple-employer defined benefit fund and provides retirement, disability, and survivor benefits to plan members. PERF Hybrid DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the fund.

LAWRENCE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

*Retirement Benefits*

The following table is a summary of the key information for this fund:

<b>Full Retirement Benefit</b>	
<b>Eligibility</b>	<b>Annual Pension Benefit</b>
Age 65 and 10 years (eight years for certain elected officials) of creditable service, Age 60 and 15 years of creditable service, and Age 55 if age and creditable service total at least 85, Age 55 and 20 years of creditable service and active as an elected official in the PERF-covered position, and Age 70 and 20 years of creditable service and still active in the PERF-covered position.	Equals 1.1 percent X Average Annual Compensation X Years of Creditable Service. Average annual compensation uses the 20 highest calendar quarters (or only four quarters for an elected official), in groups of four consecutive calendar quarters with no quarter used more than once (includes member contributions paid for by the employer and up to \$2,000 of severance).
<b>Early Retirement Benefit</b>	
Age 50 and minimum of 15 years of creditable service (44 percent of full benefit at age 50, increasing 5 percent per year up to 89 percent at age 59).	
<b>Disability Benefit</b>	
An active member qualifying for Social Security disability with five years of creditable service may receive an unreduced retirement benefit for the duration of their disability (minimum of \$180 per month).	
<b>Survivor Benefit</b>	
<b>While in Active Service</b>	<b>While Receiving a Benefit</b>
Minimum of 15 years of service or member was at least age 65 with 10 to 14 years of service. A spouse or dependent beneficiary immediately receives a benefit as if the member retired the later of age 50 or the age the day before the member's death.	If the member selected one of the following forms of payment: Five Year Guaranteed, Joint with Full, Joint with Two-Thirds, Joint with One-Half, a spouse or dependent receives the benefit associated with the select form of payment.
<b>Cost of Living Adjustment (COLA)</b>	
No COLA, but postretirement benefit increases are granted on an ad hoc basis pursuant to IC 5-10.2-12-4 and administered by the INPRS Board. Postretirement benefits were issued to members as a 13th check.	

*Financial Report*

INPRS issues a publicly available stand-alone financial report that includes financial statements and required supplemental information for the plan as a whole. This report may be obtained by emailing [questions@inprs.in.gov](mailto:questions@inprs.in.gov), or by visiting [www.in.gov/inprs](http://www.in.gov/inprs), or by writing the following:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204

*Contributions*

Contributions are determined by INPRS Board of Trustees based on actuarial valuation. As of the June 30, 2019, the County contributed 11.2 percent of covered payroll.

LAWRENCE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Actuarial Assumptions*

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment Rate of Return	6.75%
Future Salary Increases (including inflation)	2.50% - 4.25%
Inflation	2.25%
Cost of Living Increases	2019-2021 - 13 <sup>th</sup> check, 2022 - 0.4% compounded annually

Mortality rates for healthy and disabled members were based on the RP-2014 Total Data Set Mortality Tables, with Social Security Administration generational improvement scale from 2006 and RP-2014 Disability Mortality Tables, with Social Security Administration generational improvement scale from 2006, respectively.

The most recent comprehensive experience study was completed in 2015 and was based on member experience between June 30, 2010 and June 30, 2014. The demographic assumptions were updated as needed for the June 30, 2018 actuarial valuation.

The long-term return expectation for the INPRS defined benefit retirement plans has been determined by using a building-block approach and assumes a time horizon, as defined in the INPRS Investment Policy Statement. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate, and adding the expected return from rebalancing uncorrelated asset classes.

<b>Asset Class</b>	<u>Geometric Basis</u>	
	<u>Long-Term Expected Real Rate of Return</u>	<u>Target Asset Allocation</u>
Public Equity	4.4%	22.0%
Private Equity	5.4%	14.0%
Fixed Income - Ex Inflation-Linked	2.2%	20.0%
Fixed Income - Inflation-Linked	0.8%	7.0%
Commodities	2.3%	8.0%
Real Estate	6.5%	7.0%
Absolute Return	2.7%	10.0%
Risk Parity	5.2%	12.0%
<b>Total</b>		<b><u>100.0%</u></b>

LAWRENCE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Discount Rate*

Total pension liability for each defined benefit pension plan was calculated using the discount rate of 6.75 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and where applicable from the members, would at the minimum be made at the actuarially determined required rates computed in accordance with the current funding policy adopted by the Board, and contributions required by the State of Indiana (the non-employer contributing entity) would be made as stipulated by state statute. Projected inflows from investment earnings were calculated using the 6.75 percent long-term assumed investment rate of return. Based on those assumptions, each defined benefit pension plan's fiduciary net position were projected to be available to make all projected future benefit payments of current plan members, therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability for each plan.

*Net Pension Liability*

As of June 30, 2019, the County reported \$4,897,113 as liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Public Employees Retirement Fund - Defined Contribution Account*

The Indiana Public Employees' Retirement Fund Defined Contribution Account (PERF DC) is a multiple-employer defined contribution fund. It is administered through the INPRS Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the fund. The fund provides supplemental retirement benefits to Indiana Public Employees' Retirement Fund Defined Benefit Account (PERF Hybrid DB) members as part of the Public Employees' Hybrid Plan (PERF Hybrid).

Member contributions are set by statute at three percent of compensation, and the employer may choose to make these contributions on behalf of the member. Members are 100 percent vested in their account balance, which includes all contributions and earnings.

*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. 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.

*Retirement Benefits*

The plan provides the following benefits to plan members and beneficiaries: retirement income and disability benefits. Plan members are considered fully vested in the plan upon reaching normal retirement age or once the plan member has attained credited service at severance of eight years if hired prior to September 19, 2006, or ten years if hired on or after September 19, 2006.

LAWRENCE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

The following shows the current number of plan participants at December 31, 2019:

Active Employees that are Vested	12
Active Employees that are Not Vested	15
Separated Employees that are Vested	3
Current Number of Retirees	13

*Contributions*

Contribution rates are established based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. For the year ended December 31, 2019, the employees' contribution was 1.50 percent calculated as a percentage of payroll; the County's contribution was 33.50 percent calculated as a percentage of payroll.

*Actuarial Assumptions*

The total pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment Rate of Return	6.75%
Projected Future Salary Increases	4.00%
Cost of Living Adjustments	3.00%

Mortality rates were based on the RP-2014 adjusted to 2006; if applicable, with adjustments for mortality improvements based on MP-2018.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study dated January 1, 2020.

*Net Pension Liability*

As of December 31, 2018, the total pension liability of the County was \$8,083,903. The net pension liability was \$3,183,781.

LAWRENCE COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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 36-8-10-17) for full-time police officers. 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.

*Benefits*

The plan provides the following benefits to plan members and beneficiaries: death benefits, life insurance, and disability benefits.

The following shows the current number of plan participants at December 31, 2019:

Active Employees that are Vested	27
Active Employees that are Not Vested	0
Separated Employees that are Vested	0
Current Number of Retirees	7

*Contributions*

Contribution rates are established based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. For the year ended December 31, 2019, the employees' contribution was 0.00 percent calculated as a percentage of payroll; the County's contribution was 2.40 percent calculated as a percentage of payroll.

*Actuarial Assumptions*

The total pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment Rate of Return	6.75%
Projected Future Salary Increases	4.00%
Cost of Living Adjustments	0.00%

LAWRENCE COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

Mortality rates were based on the RP-2014 adjusted to 2006; if applicable, with adjustments for mortality improvements based on MP-2018.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study dated January 1, 2019.

*Net Pension Liability*

As of December 31, 2018, the total pension liability of the County was \$470,787. The net pension liability was \$88,017.

**Note 8. Interfund Activity**

Interfund transfer activity for the year ended December 31, 2019, is as follows:

Transfer From	Transfer To		Total
	General	Motor Vehicle Highway Restricted	
County User Fee	\$ 961	\$ -	\$ 961
Motor Vehicle Highway	-	1,366,034	1,366,034
<b>Totals</b>	<b>\$ 961</b>	<b>\$ 1,366,034</b>	<b>\$ 1,366,995</b>

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted receipts collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

LAWRENCE COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

**Note 9. Deficit Fund Balances**

The following funds have deficit fund balances at December 31, 2019:

Fund Name	Balance as of 12-31-19
16.738 2016&17&18 JAG Grant	\$ (72,794)
2018 Election Security Imp Grant	(57,955)
CFDA #20.205 Sign Grant	(39,414)
D25-17-338 Juvenile Comm Corrections	(12,282)
DUI Task Force Grant	(7,474)
EDS #D-3-17-11635 JAG PD	(935)
Immunization & Vaccines PNFLU	(5,600)
Motor Vehicle Highway Restricted	(8,345)
MRC Gr. Medical Reserve CORPS	(10,566)
PD Mental Health and Addiction	(11,743)
Problem Solving Court Superior I	(470)
Public Health Preparedness Grant	(589)
Court Reform Grant	(25,000)
 Total deficit fund balance	 \$ (253,166)

The reasons for the deficit fund balances include multiple funds set up as reimbursable grants for which reimbursement had not been received as of December 31, 2019; three funds set up for old, closed-out grants in which disbursements exceeded receipts; and one fund in which disbursements exceeded receipts.

**Note 10. Holding Corporation**

The County has entered into a capital lease with the Courthouse Annex Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2019 totaled \$260,150.

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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  
SCHEDULE OF CAPITAL ASSETS  
December 31, 2019

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	75,000,000
Buildings	49,121,013
Machinery, equipment, and vehicles	<u>9,729,179</u>
Total governmental activities	<u>138,913,228</u>
Total capital assets	<u>\$ 138,913,228</u>

## OTHER REPORTS

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