

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF LAWRENCEBURG

DEARBORN COUNTY, INDIANA

January 1, 2019 to December 31, 2020



FILED
12/20/2021

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Richard Richardson Mark Fette	01-01-19 to 12-31-19 01-01-20 to 12-31-21
Mayor	Kelly Mollaun	01-01-19 to 12-31-21
President of the Board of Public Works and Safety	Kelly Mollaun	01-01-19 to 12-31-21
President Pro Tempore of the Common Council	Mel Davis Tony Abbott	01-01-19 to 12-31-19 01-01-20 to 12-31-21
Superintendent of Utilities	Olin Clawson (Vacant) William Kinnett	01-01-19 to 01-02-20 01-03-20 to 08-31-20 09-01-20 to 12-31-21



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF LAWRENCEBURG, DEARBORN COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Lawrenceburg (City), which comprises the financial position and results of operations for the period of January 1, 2019 to December 31, 2020, 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. 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 City'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 City'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 City 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 City for the period of January 1, 2019 to December 31, 2020.


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 City for the period of January 1, 2019 to December 31, 2020, 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 City's financial statement. The Combining Schedules 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.


Paul D. Joyce, CPA
State Examiner

December 14, 2021

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

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CITY OF LAWRENCEBURG
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments		
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	12-31-20		
CARES PROVIDER RELIEF FUND	\$ -	\$ -	\$ -	\$ -	\$ 13,257	\$ 13,257	\$ -		
GARNISHMENT - CHILD FUND	-	22,933	22,933	-	22,387	22,387	-		
FOP LEGAL DEFENSE	-	2,333	1,312	1,021	1,331	1,246	1,106		
GENERAL	1,068,788	8,102,895	7,902,341	1,269,342	11,119,505	8,164,407	4,224,440		
MVH	545,329	384,717	542,223	387,823	334,866	342,167	380,522		
LOCAL ROAD & STREET	230,971	84,356	96,040	219,287	82,546	74,998	226,835		
MVH RESTRICTED	-	108,507	107,746	761	95,697	-	96,458		
NR PARKING FEES FUND	12,741	205	920	12,026	250	-	12,276		
NR PARKS OPERATING	1,153,356	177,813	152,844	1,178,325	53,936	607,713	624,548		
NR PLANNING COMMISSION	45,222	86,773	81,470	50,525	31,536	26,525	55,536		
LAWBG LAW CONTINUING ED	48,806	6,314	935	54,185	7,821	1,404	60,602		
PARKS & RECREATION	184,456	415,136	415,849	183,743	354,338	340,261	197,820		
RAINY DAY FUND	1,768,812	868,079	1,116,968	1,519,923	1,317,364	860,439	1,976,848		
NR K-9 OPERATING	4,038	-	4,038	-	-	-	-		
LEVY EXCESS	50	-	-	50	-	-	50		
CUMULATIVE CAPITAL IMPROV	64,093	11,519	24,331	51,281	10,932	16,688	45,525		
NR FIRE FIGHTING EQUIPMEN	1,397,298	244,286	583,902	1,057,682	268,740	115,664	1,210,758		
RIVERBOAT	8,744,453	16,026,501	16,786,890	7,984,064	11,819,865	13,242,457	6,561,472		
LAWRENCEBURG ENTERTAINMENT TIF	372,592	735,071	-	1,107,663	539,989	492,829	1,154,823		
POLICE PENSION	1,654,273	294,472	390,103	1,558,642	248,934	414,236	1,393,340		
LOIT PUBLIC SAFETY	-	1,039,786	770,857	268,929	1,040,320	853,021	456,228		
CITY COURT	30,659	426,824	427,385	30,098	260,357	277,228	13,227		
CITY OF LAWRENCEBURG INDIANA 2019 PROJECTS	-	6,129,064	6,129,064	-	-	-	-		
N/R MONUMENT/BLDG MAINT	6,519,210	116,694	700,719	5,935,185	119,262	285,530	5,768,917		
N/R FALL FEST	21,085	56,793	77,387	491	-	-	491		
DUI--OPER PULL OVER	-	9,714	9,714	-	12,956	12,956	-		
BCC--OPER PULL OVER	(1,071)	9,519	8,448	-	5,315	5,315	-		
N/R PARKS MAINTENANCE	5,212,322	133,829	769,329	4,576,822	70,561	789,297	3,858,086		
MDF	26,641,836	25,643,135	12,481,790	39,803,181	11,012,207	29,194,010	21,621,378		
LAWRENCEBURG HOUSING RLF	45,216	93	-	45,309	11	-	45,320		
NR REFUSE COLLECTION	120,670	1,800	-	122,470	7,489	-	129,959		
NR BLDG COMMISSIONER	161,465	56,620	9,170	208,915	93,911	6,978	295,848		
NR POLICE EQUIPMENT	13,030	-	2,529	10,501	1,036	-	11,537		
NR REDEVELOPMENT	1,955,136	1,035,817	786,812	2,204,141	1,045,596	1,909,490	1,340,247		
INDIANA HOUSING DEVELOPMENT GRANT FUND	3	134,671	134,667	7	-	7	-		
COUNCIL PUBLIC ENT LOAN	9,380,710	726,397	10,107,107	-	-	-	-		
EDENBURG	270,071	126,238	79,663	316,646	124,944	60,763	380,827		
LERU BILLING	3,123,614	435,874	51,148	3,508,340	522,084	2,519,865	1,510,559		
NR FIRE DONATIONS	7,961	1,358	4,160	5,159	405	612	4,952		
FIBER	-	-	-	-	2,517,576	2,026,209	491,367		
COVID-19 GRANT	-	-	-	-	162,381	162,381	-		

CITY OF LAWRENCEBURG
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Years Ended December 31, 2019 and 2020

Fund	Cash and	Receipts	Disbursements	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments			Investments
	01-01-19			12-31-19			12-31-20
CIVIC PARK DEVELOPMENT	9,512,796	6,128,281	9,990,893	5,650,184	125,086	48,986	5,726,284
LOCAL ROAD AND BRIDGE MATCHING GRANT	80,022	732,018	799,431	12,609	664,065	676,674	-
PUBLIC FACILITIES GRANT	34,181	246,938	281,119	-	-	-	-
DONATION	4,215	1,100	-	5,315	1,190	-	6,505
LCC GRANT FUND	-	723,420	654,479	68,941	-	68,941	-
BROWNFIELD GRANT FUND	-	-	-	-	130,341	130,341	-
DD - USAA	-	-	-	-	8,925	8,925	-
PAYROLL	-	1,671,027	1,671,027	-	1,359,590	1,359,590	-
GTL-IRS	-	16,154	16,154	-	17,054	17,054	-
USER FEE-LAW ENFORCEMENT	-	6,084	6,084	-	3,868	3,868	-
RECORD PERPETUATION FUND	181,369	12,814	3,276	190,907	7,100	3,276	194,731
COUNTY COURT COSTS	-	97,543	97,543	-	63,364	63,364	-
CITY COURT FINES	-	438	438	-	163	163	-
GARNISHMENT	-	38,866	38,866	-	49,907	49,907	-
CHILD - MM	-	7,179	7,179	-	7,316	7,316	-
MED INSURANCE ACCT@USBK	-	3,797,529	3,785,903	11,626	3,041,835	3,053,461	-
PAYROLL-FEDERAL W/H	24,799	743,282	767,825	256	762,595	743,314	19,537
PAYROLL-FICA	9,089	588,785	597,872	2	576,491	565,979	10,514
PAYROLL-MEDICARE	(20)	200,669	200,647	2	202,171	197,840	4,333
PAYROLL-STATE W/H	10,886	219,339	213,542	16,683	217,529	212,063	22,149
PAYROLL-COUNTY W/H	1,999	75,675	71,958	5,716	76,543	74,405	7,854
PAYROLL- PERF	5,270	321,823	327,093	-	249,167	249,744	(577)
ALL STATE	-	-	-	-	25,690	23,726	1,964
HUMANA	360	15,209	16,371	(802)	10,181	9,379	-
DD-HUNTINGTON/IN	-	21,683	21,683	-	7,250	7,250	-
DD - KEY BANK	-	73,455	73,455	-	50,358	50,358	-
CHILD - BG	-	2,600	2,600	-	2,650	2,650	-
CHILD-KA	-	4,173	4,173	-	-	-	-
DD-FLAGSTAR BANK	-	10,200	10,200	-	10,400	10,400	-
PAYROLL-CINCO	-	30,665	30,665	-	3,253	3,253	-
PAYROLL-GE INSURANCE	-	82	82	-	87	87	-
PAYROLL - UNION DUES	6,825	73,416	73,325	6,916	74,360	74,315	6,961
LIBERTY NATIONAL	(1,742)	6,962	7,545	(2,325)	7,098	4,773	-
DD - MERCHANTS	-	47,863	47,863	-	47,814	47,814	-
PAYROLL - IAM	32,992	519,932	521,048	31,876	538,780	526,132	44,524
PAYROLL - AETNA	-	5,920	5,400	520	4,460	4,980	-
PAYROLL- AFLAC	2,446	30,376	30,559	2,263	26,786	26,717	2,332
PP LEGAL SERVICE	2	1,554	1,598	(42)	1,333	1,291	-
DD - ED JONES	-	4,693	4,693	-	12,155	12,155	-
GARN - KL	-	2,252	2,252	-	-	-	-
CHILD - TC	-	2,600	2,600	-	2,650	2,650	-
DD-SUPERIOR CREDIT UNION	-	6,125	6,125	-	13,055	13,055	-

CITY OF LAWRENCEBURG
 STATEMENT OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Years Ended December 31, 2019 and 2020

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-19	Receipts	Disbursements	12-31-19	Receipts	Disbursements	
DD - PNC BANK OHIO	-	60,147	60,147	-	65,765	65,765	-
DD - GE	-	3,120	3,120	-	3,120	3,120	-
GARN - JJ	-	1,441	1,441	-	-	-	-
DD - 1ST FINANCIAL	-	198,901	198,901	-	295,092	295,092	-
DD - MAIN SOURCE OF OH	-	23,738	23,738	-	9,600	9,600	-
DD - HOSPITAL CREDIT	-	72,863	72,863	-	100,415	100,415	-
DD - DEARBORN SAVINGS	-	270,753	270,753	-	75,244	75,244	-
DD - FRIENDSHIP BANK	-	167,450	167,450	-	252,508	252,508	-
DD - KEMBA CREDIT UNION	-	11,525	11,525	-	10,300	10,300	-
DD- WOODFOREST	-	41,043	41,043	-	31,110	31,110	-
DD - COM. SPIRIT CREDIT	-	52,129	52,129	-	74,942	74,942	-
DD - POLICE FED CU	-	14,816	14,816	-	2,892	2,892	-
DD - MAIN SOURCE	-	115,794	115,794	-	117,518	117,518	-
DD MAINSOURCE AURORA	-	49,204	49,204	-	48,987	48,987	-
DD CHASE BANK	-	32,079	32,079	-	34,008	34,008	-
DD PRESIDENTS CREDIT UNION	-	-	-	-	148	148	-
GARN - SCHOOL	-	3,640	3,640	-	4,010	4,010	-
DD - PUTNAM INVESTMENTS	-	-	-	-	725	725	-
DD-US BANK OHIO	-	21,847	21,847	-	17,323	17,323	-
PAYROLL - CELL PHONE	-	430	430	-	430	430	-
DD US BANK KY	-	54,281	54,281	-	84,536	84,536	-
PAYROLL-LW	-	5,327	5,327	-	5,430	5,430	-
DD - US BANK	-	274,578	274,578	-	282,855	282,855	-
DD - FCN BANK	-	51,559	51,559	-	198,814	198,814	-
DD - FIFTH THIRD BANK	-	234,970	234,970	-	249,397	249,397	-
DD - CIVISTA BANK/UCB	-	1,367,427	1,367,427	-	1,539,519	1,539,519	-
DD - WACHOVIA BANK	-	33,041	33,041	-	34,285	34,285	-
DD - CINCO	-	8,705	8,705	-	4,620	4,620	-
ELECTRIC OPERATING	4,759,031	13,225,305	16,447,062	1,537,274	14,081,905	12,632,553	2,986,626
ELECTRIC CUSTOMER DEPOSITS	184,812	100,357	97,045	188,124	84,013	105,459	166,678
ELECTRIC DEPRECIATION	211,168	-	-	211,168	-	-	211,168
ELECTRIC RESERVE	292,975	-	-	292,975	-	-	292,975
SEWAGE OPERATING	2,714,739	3,202,482	3,688,269	2,228,952	3,510,886	2,979,554	2,760,284
WATER OPERATING	4,620,774	1,604,510	2,092,718	4,132,566	1,564,450	1,316,858	4,380,158
WATER DEPRECIATION	139,837	241	-	140,078	226	-	140,304
FIBER OPTICS	-	3,938,430	3,938,430	-	471,702	358,015	113,687
Totals	\$ 93,626,020	\$ 105,386,993	\$ 110,608,692	\$ 88,404,321	\$ 74,979,140	\$ 92,132,568	\$ 71,250,893

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

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

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

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 City.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility fees. Amounts received from charges for current services.

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

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The City 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 City. 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 City. 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 City 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 City 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 City 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 City 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.

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

Financial Report

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

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

C. Additional Pension Plans

The City also contributes to additional pension plans unique to the City. Information regarding these plans may be obtained from the City.

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of posting errors in the timing of payroll withholdings.

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OTHER INFORMATION - UNAUDITED

The City's Annual Financial Reports information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

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

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

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CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	CARES PROVIDER RELIEF FUND	GARNISHMENT - CHILD FUND	FOP LEGAL DEFENSE	GENERAL	MVH	LOCAL ROAD & STREET	MVH RESTRICTED	NR PARKING FEES FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,068,788	\$ 545,329	\$ 230,971	\$ -	\$ 12,741
Receipts:								
Taxes	-	-	-	6,094,862	258,329	-	-	-
Licenses and permits	-	-	-	2,225	-	-	-	-
Intergovernmental receipts	-	-	-	140,908	115,127	84,356	108,507	-
Charges for services	-	-	-	1,555,055	-	-	-	205
Fines and forfeits	-	-	-	55,397	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	22,933	2,333	254,448	11,261	-	-	-
Total receipts	-	22,933	2,333	8,102,895	384,717	84,356	108,507	205
Disbursements:								
Personal services	-	-	-	7,010,958	-	-	-	-
Supplies	-	-	-	133,390	361,009	-	-	920
Other services and charges	-	-	-	492,623	-	-	-	-
Capital outlay	-	-	-	-	181,214	96,040	107,746	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	22,933	1,312	265,370	-	-	-	-
Total disbursements	-	22,933	1,312	7,902,341	542,223	96,040	107,746	920
Excess (deficiency) of receipts over disbursements	-	-	1,021	200,554	(157,506)	(11,684)	761	(715)
Cash and investments - ending	\$ -	\$ -	\$ 1,021	\$ 1,269,342	\$ 387,823	\$ 219,287	\$ 761	\$ 12,026

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	NR PARKS OPERATING	NR PLANNING COMMISSION	LAWBG LAW CONTINUING ED	PARKS & RECREATION	RAINY DAY FUND	NR K-9 OPERATING	LEVY EXCESS	CUMULATIVE CAPITAL IMPROV
Cash and investments - beginning	\$ 1,153,356	\$ 45,222	\$ 48,806	\$ 184,456	\$ 1,768,812	\$ 4,038	\$ 50	\$ 64,093
Receipts:								
Taxes	-	-	-	404,600	-	-	-	-
Licenses and permits	-	8,100	1,000	-	-	-	-	-
Intergovernmental receipts	-	-	-	10,369	-	-	-	11,519
Charges for services	157,780	-	4,478	167	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	20,033	78,673	836	-	868,079	-	-	-
Total receipts	177,813	86,773	6,314	415,136	868,079	-	-	11,519
Disbursements:								
Personal services	-	-	-	415,849	-	-	-	-
Supplies	78,659	-	-	-	-	-	-	-
Other services and charges	-	19,300	935	-	205,264	4,038	-	24,331
Capital outlay	74,185	70	-	-	896,104	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	62,100	-	-	15,600	-	-	-
Total disbursements	152,844	81,470	935	415,849	1,116,968	4,038	-	24,331
Excess (deficiency) of receipts over disbursements	24,969	5,303	5,379	(713)	(248,889)	(4,038)	-	(12,812)
Cash and investments - ending	\$ 1,178,325	\$ 50,525	\$ 54,185	\$ 183,743	\$ 1,519,923	\$ -	\$ 50	\$ 51,281

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	NR FIRE FIGHTING EQUIPMEN	RIVERBOAT	LAWRENCEBURG ENTERTAINMENT TIF	POLICE PENSION	LOIT PUBLIC SAFETY	CITY COURT	CITY OF LAWRENCEBURG INDIANA 2019 PROJECTS
Cash and investments - beginning	\$ 1,397,298	\$ 8,744,453	\$ 372,592	\$ 1,654,273	\$ -	\$ 30,659	\$ -
Receipts:							
Taxes	200,000	-	735,071	261,613	1,039,786	-	-
Licenses and permits	-	600	-	-	-	-	-
Intergovernmental receipts	14,340	15,825,911	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	426,824	-
Utility fees	-	-	-	-	-	-	-
Other receipts	29,946	199,990	-	32,859	-	-	6,129,064
Total receipts	<u>244,286</u>	<u>16,026,501</u>	<u>735,071</u>	<u>294,472</u>	<u>1,039,786</u>	<u>426,824</u>	<u>6,129,064</u>
Disbursements:							
Personal services	-	530,513	-	155,928	770,857	-	-
Supplies	-	15,227	-	-	-	-	-
Other services and charges	-	7,560,389	-	-	-	-	125,000
Capital outlay	583,902	1,493,454	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	7,187,307	-	234,175	-	427,385	6,004,064
Total disbursements	<u>583,902</u>	<u>16,786,890</u>	<u>-</u>	<u>390,103</u>	<u>770,857</u>	<u>427,385</u>	<u>6,129,064</u>
Excess (deficiency) of receipts over disbursements	<u>(339,616)</u>	<u>(760,389)</u>	<u>735,071</u>	<u>(95,631)</u>	<u>268,929</u>	<u>(561)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,057,682</u>	<u>\$ 7,984,064</u>	<u>\$ 1,107,663</u>	<u>\$ 1,558,642</u>	<u>\$ 268,929</u>	<u>\$ 30,098</u>	<u>\$ -</u>

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	N/R MONUMENT/BLDG MAINT	N/R FALL FEST	DUI--OPER PULL OVER	BCC--OPER PULL OVER	N/R PARKS MAINTENANCE	MDF	LAWRENCEBURG HOUSING RLF
Cash and investments - beginning	\$ 6,519,210	\$ 21,085	\$ -	\$ (1,071)	\$ 5,212,322	\$ 26,641,836	\$ 45,216
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	9,714	9,519	-	5,940,000	-
Charges for services	-	-	-	-	18,000	138,754	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	116,694	56,793	-	-	115,829	19,564,381	93
Total receipts	116,694	56,793	9,714	9,519	133,829	25,643,135	93
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	9,714	8,448	49,979	62,293	-
Other services and charges	226,540	-	-	-	89,501	4,956,398	-
Capital outlay	474,179	77,387	-	-	629,849	6,456,013	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,007,086	-
Total disbursements	700,719	77,387	9,714	8,448	769,329	12,481,790	-
Excess (deficiency) of receipts over disbursements	(584,025)	(20,594)	-	1,071	(635,500)	13,161,345	93
Cash and investments - ending	\$ 5,935,185	\$ 491	\$ -	\$ -	\$ 4,576,822	\$ 39,803,181	\$ 45,309

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	NR REFUSE COLLECTION	NR BLDG COMMISSIONER	NR POLICE EQUIPMENT	NR REDEVELOPMENT	INDIANA HOUSING DEVELOPMENT GRANT FUND	COUNCIL PUBLIC ENT LOAN	EDENBURG
Cash and investments - beginning	\$ 120,670	\$ 161,465	\$ 13,030	\$ 1,955,136	\$ 3	\$ 9,380,710	\$ 270,071
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	53,354	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	1,800	-	-	15,812	-	-	119,605
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	3,266	-	1,020,005	134,671	726,397	6,633
Total receipts	<u>1,800</u>	<u>56,620</u>	<u>-</u>	<u>1,035,817</u>	<u>134,671</u>	<u>726,397</u>	<u>126,238</u>
Disbursements:							
Personal services	-	-	-	173,275	-	-	-
Supplies	-	-	-	-	-	-	1,151
Other services and charges	-	9,170	-	65,479	-	2,562,721	78,512
Capital outlay	-	-	2,529	548,058	134,667	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	7,544,386	-
Total disbursements	<u>-</u>	<u>9,170</u>	<u>2,529</u>	<u>786,812</u>	<u>134,667</u>	<u>10,107,107</u>	<u>79,663</u>
Excess (deficiency) of receipts over disbursements	<u>1,800</u>	<u>47,450</u>	<u>(2,529)</u>	<u>249,005</u>	<u>4</u>	<u>(9,380,710)</u>	<u>46,575</u>
Cash and investments - ending	<u>\$ 122,470</u>	<u>\$ 208,915</u>	<u>\$ 10,501</u>	<u>\$ 2,204,141</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 316,646</u>

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	LERU BILLING	NR FIRE DONATIONS	FIBER	COVID-19 GRANT	CIVIC PARK DEVELOPMENT	LOCAL ROAD AND BRIDGE MATCHING GRANT	PUBLIC FACILITIES GRANT
Cash and investments - beginning	\$ 3,123,614	\$ 7,961	\$ -	\$ -	\$ 9,512,796	\$ 80,022	\$ 34,181
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	14,340	-	-	-	-	382,018	223,242
Charges for services	379,406	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	42,128	1,358	-	-	6,128,281	350,000	23,696
Total receipts	435,874	1,358	-	-	6,128,281	732,018	246,938
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	27,284	4,160	-	-	-	-	-
Capital outlay	23,864	-	-	-	4,990,893	799,431	281,119
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,000,000	-	-
Total disbursements	51,148	4,160	-	-	9,990,893	799,431	281,119
Excess (deficiency) of receipts over disbursements	384,726	(2,802)	-	-	(3,862,612)	(67,413)	(34,181)
Cash and investments - ending	\$ 3,508,340	\$ 5,159	\$ -	\$ -	\$ 5,650,184	\$ 12,609	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	<u>DONATION</u>	<u>LCC GRANT FUND</u>	<u>BROWNFIELD GRANT FUND</u>	<u>DD - USAA</u>	<u>PAYROLL</u>	<u>GTL-IRS</u>	<u>USER FEE-LAW ENFORCEMENT</u>
Cash and investments - beginning	\$ 4,215	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	43,557	-	-	-	-	-
Charges for services	-	-	-	-	-	-	6,084
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,100	679,863	-	-	1,671,027	16,154	-
Total receipts	1,100	723,420	-	-	1,671,027	16,154	6,084
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	16,154	6,084
Capital outlay	-	654,479	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,671,027	-	-
Total disbursements	-	654,479	-	-	1,671,027	16,154	6,084
Excess (deficiency) of receipts over disbursements	1,100	68,941	-	-	-	-	-
Cash and investments - ending	\$ 5,315	\$ 68,941	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	RECORD PERPETUATION FUND	COUNTY COURT COSTS	CITY COURT FINES	GARNISHMENT	CHILD - MM	MED INSURANCE ACCT@USBK	PAYROLL-FEDERAL W/H
Cash and investments - beginning	\$ 181,369	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,799
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	97,543	438	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	12,814	-	-	38,866	7,179	3,797,529	743,282
Total receipts	12,814	97,543	438	38,866	7,179	3,797,529	743,282
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,276	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	97,543	438	38,866	7,179	3,785,903	767,825
Total disbursements	3,276	97,543	438	38,866	7,179	3,785,903	767,825
Excess (deficiency) of receipts over disbursements	9,538	-	-	-	-	11,626	(24,543)
Cash and investments - ending	\$ 190,907	\$ -	\$ -	\$ -	\$ -	\$ 11,626	\$ 256

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	<u>PAYROLL-FICA</u>	<u>PAYROLL-MEDICARE</u>	<u>PAYROLL-STATE W/H</u>	<u>PAYROLL-COUNTY W/H</u>	<u>PAYROLL- PERF</u>	<u>ALL STATE</u>	<u>HUMANA</u>
Cash and investments - beginning	\$ 9,089	\$ (20)	\$ 10,886	\$ 1,999	\$ 5,270	\$ -	\$ 360
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	588,785	200,669	219,339	75,675	321,823	-	15,209
Total receipts	588,785	200,669	219,339	75,675	321,823	-	15,209
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	597,872	200,647	213,542	71,958	327,093	-	16,371
Total disbursements	597,872	200,647	213,542	71,958	327,093	-	16,371
Excess (deficiency) of receipts over disbursements	(9,087)	22	5,797	3,717	(5,270)	-	(1,162)
Cash and investments - ending	\$ 2	\$ 2	\$ 16,683	\$ 5,716	\$ -	\$ -	\$ (802)

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DD- HUNTINGTON/IN	DD - KEY BANK	CHILD - BG	CHILD-KA	DD-FLAGSTAR BANK	PAYROLL-CINCO	PAYROLL-GE INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	21,683	73,455	2,600	4,173	10,200	30,665	82
Total receipts	21,683	73,455	2,600	4,173	10,200	30,665	82
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	21,683	73,455	2,600	4,173	10,200	30,665	82
Total disbursements	21,683	73,455	2,600	4,173	10,200	30,665	82
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	PAYROLL - UNION DUES	LIBERTY NATIONAL	DD - MERCHANTS	PAYROLL - IAM	PAYROLL - AETNA	PAYROLL- AFLAC	PP LEGAL SERVICE
Cash and investments - beginning	\$ 6,825	\$ (1,742)	\$ -	\$ 32,992	\$ -	\$ 2,446	\$ 2
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	73,416	6,962	47,863	519,932	5,920	30,376	1,554
Total receipts	73,416	6,962	47,863	519,932	5,920	30,376	1,554
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	73,325	7,545	47,863	521,048	5,400	30,559	1,598
Total disbursements	73,325	7,545	47,863	521,048	5,400	30,559	1,598
Excess (deficiency) of receipts over disbursements	91	(583)	-	(1,116)	520	(183)	(44)
Cash and investments - ending	\$ 6,916	\$ (2,325)	\$ -	\$ 31,876	\$ 520	\$ 2,263	\$ (42)

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DD - ED JONES	GARN - KL	CHILD - TC	DD-SUPERIOR CREDIT UNION	DD - PNC BANK OHIO	DD - GE	GARN - JJ
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	4,693	2,252	2,600	6,125	60,147	3,120	1,441
Total receipts	4,693	2,252	2,600	6,125	60,147	3,120	1,441
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	4,693	2,252	2,600	6,125	60,147	3,120	1,441
Total disbursements	4,693	2,252	2,600	6,125	60,147	3,120	1,441
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DD - 1ST FINANCIAL	DD - MAIN SOURCE OF OH	DD - HOSPITAL CREDIT	DD - DEARBORN SAVINGS	DD - FRIENDSHIP BANK	DD - KEMBA CREDIT UNION	DD- WOODFOREST
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	198,901	23,738	72,863	270,753	167,450	11,525	41,043
Total receipts	198,901	23,738	72,863	270,753	167,450	11,525	41,043
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	198,901	23,738	72,863	270,753	167,450	11,525	41,043
Total disbursements	198,901	23,738	72,863	270,753	167,450	11,525	41,043
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DD - COM. SPIRIT CREDIT	DD - POLICE FED CU	DD - MAIN SOURCE	DD MAINSOURCE AURORA	DD CHASE BANK	DD PRESIDENTS CREDIT UNION	GARN - SCHOOL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	52,129	14,816	115,794	49,204	32,079	-	3,640
Total receipts	52,129	14,816	115,794	49,204	32,079	-	3,640
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	52,129	14,816	115,794	49,204	32,079	-	3,640
Total disbursements	52,129	14,816	115,794	49,204	32,079	-	3,640
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DD - PUTNAM INVESTMENTS	DD-US BANK OHIO	PAYROLL - CELL PHONE	DD US BANK KY	PAYROLL-LW	DD - US BANK	DD - FCN BANK
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	-	21,847	430	54,281	5,327	274,578	51,559
Total receipts	-	21,847	430	54,281	5,327	274,578	51,559
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	21,847	430	54,281	5,327	274,578	51,559
Total disbursements	-	21,847	430	54,281	5,327	274,578	51,559
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	DD - FIFTH THIRD BANK	DD - CIVISTA BANK/UCB	DD - WACHOVIA BANK	DD - CINCO	ELECTRIC OPERATING	ELECTRIC CUSTOMER DEPOSITS	ELECTRIC DEPRECIATION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 4,759,031	\$ 184,812	\$ 211,168
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	13,225,305	-	-
Other receipts	234,970	1,367,427	33,041	8,705	-	100,357	-
Total receipts	234,970	1,367,427	33,041	8,705	13,225,305	100,357	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	16,447,062	97,045	-
Other disbursements	234,970	1,367,427	33,041	8,705	-	-	-
Total disbursements	234,970	1,367,427	33,041	8,705	16,447,062	97,045	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	(3,221,757)	3,312	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 1,537,274	\$ 188,124	\$ 211,168

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2019

	<u>ELECTRIC RESERVE</u>	<u>SEWAGE OPERATING</u>	<u>WATER OPERATING</u>	<u>WATER DEPRECIATION</u>	<u>FIBER OPTICS</u>	<u>Totals</u>
Cash and investments - beginning	\$ 292,975	\$ 2,714,739	\$ 4,620,774	\$ 139,837	\$ -	\$ 93,626,020
Receipts:						
Taxes	-	-	-	-	-	8,994,261
Licenses and permits	-	-	-	-	-	65,279
Intergovernmental receipts	-	-	-	-	-	22,933,427
Charges for services	-	-	-	-	-	2,397,146
Fines and forfeits	-	-	-	-	-	580,202
Utility fees	-	3,202,482	1,604,510	-	-	18,032,297
Other receipts	-	-	-	241	3,938,430	52,384,381
Total receipts	-	3,202,482	1,604,510	241	3,938,430	105,386,993
Disbursements:						
Personal services	-	-	-	-	-	9,057,380
Supplies	-	-	-	-	-	720,790
Other services and charges	-	-	-	-	-	16,477,159
Capital outlay	-	-	-	-	-	18,505,183
Utility operating expenses	-	3,688,269	2,092,718	-	-	22,325,094
Other disbursements	-	-	-	-	3,938,430	43,523,086
Total disbursements	-	3,688,269	2,092,718	-	3,938,430	110,608,692
Excess (deficiency) of receipts over disbursements	-	(485,787)	(488,208)	241	-	(5,221,699)
Cash and investments - ending	\$ 292,975	\$ 2,228,952	\$ 4,132,566	\$ 140,078	\$ -	\$ 88,404,321

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	CARES PROVIDER RELIEF FUND	GARNISHMENT - CHILD FUND	FOP LEGAL DEFENSE	GENERAL	MVH	LOCAL ROAD & STREET	MVH RESTRICTED	NR PARKING FEES FUND
Cash and investments - beginning	\$ -	\$ -	\$ 1,021	\$ 1,269,342	\$ 387,823	\$ 219,287	\$ 761	\$ 12,026
Receipts:								
Taxes	-	-	-	5,826,119	229,570	-	-	-
Licenses and permits	-	-	-	2,335	-	-	-	-
Intergovernmental receipts	13,257	-	-	154,459	102,445	82,546	95,697	-
Charges for services	-	-	-	2,094,000	-	-	-	250
Fines and forfeits	-	-	-	35,905	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	-	22,387	1,331	3,006,687	2,851	-	-	-
Total receipts	13,257	22,387	1,331	11,119,505	334,866	82,546	95,697	250
Disbursements:								
Personal services	-	-	-	7,225,764	-	-	-	-
Supplies	-	-	-	115,798	286,901	-	-	-
Other services and charges	13,257	-	-	406,935	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	55,266	74,998	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	22,387	1,246	415,910	-	-	-	-
Total disbursements	13,257	22,387	1,246	8,164,407	342,167	74,998	-	-
Excess (deficiency) of receipts over disbursements	-	-	85	2,955,098	(7,301)	7,548	95,697	250
Cash and investments - ending	\$ -	\$ -	\$ 1,106	\$ 4,224,440	\$ 380,522	\$ 226,835	\$ 96,458	\$ 12,276

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	NR PARKS OPERATING	NR PLANNING COMMISSION	LAWBG LAW CONTINUING ED	PARKS & RECREATION	RAINY DAY FUND	NR K-9 OPERATING	LEVY EXCESS	CUMULATIVE CAPITAL IMPROV
Cash and investments - beginning	\$ 1,178,325	\$ 50,525	\$ 54,185	\$ 183,743	\$ 1,519,923	\$ -	\$ 50	\$ 51,281
Receipts:								
Taxes	-	-	-	344,116	-	-	-	-
Licenses and permits	-	5	2,070	-	-	-	-	-
Intergovernmental receipts	-	-	-	10,196	-	-	-	10,932
Charges for services	51,685	-	3,724	26	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-
Other receipts	2,251	31,531	2,027	-	1,317,364	-	-	-
Total receipts	53,936	31,536	7,821	354,338	1,317,364	-	-	10,932
Disbursements:								
Personal services	-	-	-	340,261	-	-	-	-
Supplies	47,644	-	-	-	-	-	-	-
Other services and charges	-	-	1,404	-	394,150	-	-	16,688
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	560,069	1,275	-	-	466,289	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-
Other disbursements	-	25,250	-	-	-	-	-	-
Total disbursements	607,713	26,525	1,404	340,261	860,439	-	-	16,688
Excess (deficiency) of receipts over disbursements	(553,777)	5,011	6,417	14,077	456,925	-	-	(5,756)
Cash and investments - ending	\$ 624,548	\$ 55,536	\$ 60,602	\$ 197,820	\$ 1,976,848	\$ -	\$ 50	\$ 45,525

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	NR FIRE FIGHTING EQUIPMEN	RIVERBOAT	LAWRENCEBURG ENTERTAINMENT TIF	POLICE PENSION	LOIT PUBLIC SAFETY	CITY COURT	CITY OF LAWRENCEBURG INDIANA 2019 PROJECTS
Cash and investments - beginning	\$ 1,057,682	\$ 7,984,064	\$ 1,107,663	\$ 1,558,642	\$ 268,929	\$ 30,098	\$ -
Receipts:							
Taxes	200,000	-	539,989	239,645	1,040,320	-	-
Licenses and permits	-	15	-	-	-	-	-
Intergovernmental receipts	12,717	11,559,857	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	260,357	-
Utility fees	-	-	-	-	-	-	-
Other receipts	56,023	259,993	-	9,289	-	-	-
Total receipts	268,740	11,819,865	539,989	248,934	1,040,320	260,357	-
Disbursements:							
Personal services	-	374,332	-	162,299	853,021	-	-
Supplies	-	18,775	-	-	-	-	-
Other services and charges	-	6,766,263	-	-	-	-	-
Debt service - principal and interest	-	-	492,829	-	-	-	-
Capital outlay	115,664	781,159	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	5,301,928	-	251,937	-	277,228	-
Total disbursements	115,664	13,242,457	492,829	414,236	853,021	277,228	-
Excess (deficiency) of receipts over disbursements	153,076	(1,422,592)	47,160	(165,302)	187,299	(16,871)	-
Cash and investments - ending	\$ 1,210,758	\$ 6,561,472	\$ 1,154,823	\$ 1,393,340	\$ 456,228	\$ 13,227	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	N/R MONUMENT/BLDG MAINT	N/R FALL FEST	DUI--OPER PULL OVER	BCC--OPER PULL OVER	N/R PARKS MAINTENANCE	MDF	LAWRENCEBURG HOUSING RLF
Cash and investments - beginning	\$ 5,935,185	\$ 491	\$ -	\$ -	\$ 4,576,822	\$ 39,803,181	\$ 45,309
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	12,956	5,315	-	5,940,000	-
Charges for services	-	-	-	-	18,000	128,845	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	119,262	-	-	-	52,561	4,943,362	11
Total receipts	119,262	-	12,956	5,315	70,561	11,012,207	11
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	12,956	5,315	49,771	57,457	-
Other services and charges	156,863	-	-	-	56,884	24,336,982	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	128,667	-	-	-	682,642	3,596,754	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,202,817	-
Total disbursements	285,530	-	12,956	5,315	789,297	29,194,010	-
Excess (deficiency) of receipts over disbursements	(166,268)	-	-	-	(718,736)	(18,181,803)	11
Cash and investments - ending	\$ 5,768,917	\$ 491	\$ -	\$ -	\$ 3,858,086	\$ 21,621,378	\$ 45,320

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	NR REFUSE COLLECTION	NR BLDG COMMISSIONER	NR POLICE EQUIPMENT	NR REDEVELOPMENT	INDIANA HOUSING DEVELOPMENT GRANT FUND	COUNCIL PUBLIC ENT LOAN	EDENBURG
Cash and investments - beginning	\$ 122,470	\$ 208,915	\$ 10,501	\$ 2,204,141	\$ 7	\$ -	\$ 316,646
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	74,093	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	7,404	-	-	15,812	-	-	120,175
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	85	19,818	1,036	1,029,784	-	-	4,769
Total receipts	7,489	93,911	1,036	1,045,596	-	-	124,944
Disbursements:							
Personal services	-	-	-	181,331	-	-	-
Supplies	-	-	-	-	-	-	744
Other services and charges	-	6,978	-	84,060	-	-	60,019
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,644,099	7	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	6,978	-	1,909,490	7	-	60,763
Excess (deficiency) of receipts over disbursements	7,489	86,933	1,036	(863,894)	(7)	-	64,181
Cash and investments - ending	\$ 129,959	\$ 295,848	\$ 11,537	\$ 1,340,247	\$ -	\$ -	\$ 380,827

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	LERU BILLING	NR FIRE DONATIONS	FIBER	COVID-19 GRANT	CIVIC PARK DEVELOPMENT	LOCAL ROAD AND BRIDGE MATCHING GRANT	PUBLIC FACILITIES GRANT
Cash and investments - beginning	\$ 3,508,340	\$ 5,159	\$ -	\$ -	\$ 5,650,184	\$ 12,609	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	12,717	-	-	162,381	-	491,796	-
Charges for services	330,259	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	179,108	405	2,517,576	-	125,086	172,269	-
Total receipts	522,084	405	2,517,576	162,381	125,086	664,065	-
Disbursements:							
Personal services	-	-	151,775	-	-	-	-
Supplies	-	-	87,061	-	-	-	-
Other services and charges	22,402	612	94,783	162,381	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	70,918	-	1,692,590	-	48,986	676,674	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	2,426,545	-	-	-	-	-	-
Total disbursements	2,519,865	612	2,026,209	162,381	48,986	676,674	-
Excess (deficiency) of receipts over disbursements	(1,997,781)	(207)	491,367	-	76,100	(12,609)	-
Cash and investments - ending	\$ 1,510,559	\$ 4,952	\$ 491,367	\$ -	\$ 5,726,284	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DONATION	LCC GRANT FUND	BROWNFIELD GRANT FUND	DD - USAA	PAYROLL	GTL-IRS	USER FEE-LAW ENFORCEMENT
Cash and investments - beginning	\$ 5,315	\$ 68,941	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	130,341	-	-	-	-
Charges for services	-	-	-	-	-	-	3,868
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	1,190	-	-	8,925	1,359,590	17,054	-
Total receipts	<u>1,190</u>	<u>-</u>	<u>130,341</u>	<u>8,925</u>	<u>1,359,590</u>	<u>17,054</u>	<u>3,868</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	130,341	-	-	17,054	3,868
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	68,941	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	-	-	8,925	1,359,590	-	-
Total disbursements	<u>-</u>	<u>68,941</u>	<u>130,341</u>	<u>8,925</u>	<u>1,359,590</u>	<u>17,054</u>	<u>3,868</u>
Excess (deficiency) of receipts over disbursements	<u>1,190</u>	<u>(68,941)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 6,505</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	RECORD PERPETUATION FUND	COUNTY COURT COSTS	CITY COURT FINES	GARNISHMENT	CHILD - MM	MED INSURANCE ACCT@USBK	PAYROLL-FEDERAL W/H
Cash and investments - beginning	\$ 190,907	\$ -	\$ -	\$ -	\$ -	\$ 11,626	\$ 256
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	63,364	163	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	7,100	-	-	49,907	7,316	3,041,835	762,595
Total receipts	7,100	63,364	163	49,907	7,316	3,041,835	762,595
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	3,276	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	-	63,364	163	49,907	7,316	3,053,461	743,314
Total disbursements	3,276	63,364	163	49,907	7,316	3,053,461	743,314
Excess (deficiency) of receipts over disbursements	3,824	-	-	-	-	(11,626)	19,281
Cash and investments - ending	\$ 194,731	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,537

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PAYROLL-FICA	PAYROLL-MEDICARE	PAYROLL-STATE W/H	PAYROLL-COUNTY W/H	PAYROLL- PERF	ALL STATE	HUMANA
Cash and investments - beginning	\$ 2	\$ 2	\$ 16,683	\$ 5,716	\$ -	\$ -	\$ (802)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	576,491	202,171	217,529	76,543	249,167	25,690	10,181
Total receipts	<u>576,491</u>	<u>202,171</u>	<u>217,529</u>	<u>76,543</u>	<u>249,167</u>	<u>25,690</u>	<u>10,181</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	565,979	197,840	212,063	74,405	249,744	23,726	9,379
Total disbursements	<u>565,979</u>	<u>197,840</u>	<u>212,063</u>	<u>74,405</u>	<u>249,744</u>	<u>23,726</u>	<u>9,379</u>
Excess (deficiency) of receipts over disbursements	<u>10,512</u>	<u>4,331</u>	<u>5,466</u>	<u>2,138</u>	<u>(577)</u>	<u>1,964</u>	<u>802</u>
Cash and investments - ending	<u>\$ 10,514</u>	<u>\$ 4,333</u>	<u>\$ 22,149</u>	<u>\$ 7,854</u>	<u>\$ (577)</u>	<u>\$ 1,964</u>	<u>\$ -</u>

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DD-HUNTINGTON/IN	DD - KEY BANK	CHILD - BG	CHILD-KA	DD-FLAGSTAR BANK	PAYROLL-CINCO	PAYROLL-GE INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	7,250	50,358	2,650	-	10,400	3,253	87
Total receipts	<u>7,250</u>	<u>50,358</u>	<u>2,650</u>	<u>-</u>	<u>10,400</u>	<u>3,253</u>	<u>87</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	7,250	50,358	2,650	-	10,400	3,253	87
Total disbursements	<u>7,250</u>	<u>50,358</u>	<u>2,650</u>	<u>-</u>	<u>10,400</u>	<u>3,253</u>	<u>87</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	PAYROLL - UNION DUES	LIBERTY NATIONAL	DD - MERCHANTS	PAYROLL - IAM	PAYROLL - AETNA	PAYROLL- AFLAC	PP LEGAL SERVICE
Cash and investments - beginning	\$ 6,916	\$ (2,325)	\$ -	\$ 31,876	\$ 520	\$ 2,263	\$ (42)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	74,360	7,098	47,814	538,780	4,460	26,786	1,333
Total receipts	74,360	7,098	47,814	538,780	4,460	26,786	1,333
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	74,315	4,773	47,814	526,132	4,980	26,717	1,291
Total disbursements	74,315	4,773	47,814	526,132	4,980	26,717	1,291
Excess (deficiency) of receipts over disbursements	45	2,325	-	12,648	(520)	69	42
Cash and investments - ending	\$ 6,961	\$ -	\$ -	\$ 44,524	\$ -	\$ 2,332	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DD - ED JONES	GARN - KL	CHILD - TC	DD-SUPERIOR CREDIT UNION	DD - PNC BANK OHIO	DD - GE	GARN - JJ
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	12,155	-	2,650	13,055	65,765	3,120	-
Total receipts	<u>12,155</u>	<u>-</u>	<u>2,650</u>	<u>13,055</u>	<u>65,765</u>	<u>3,120</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	12,155	-	2,650	13,055	65,765	3,120	-
Total disbursements	<u>12,155</u>	<u>-</u>	<u>2,650</u>	<u>13,055</u>	<u>65,765</u>	<u>3,120</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DD - 1ST FINANCIAL	DD - MAIN SOURCE OF OH	DD - HOSPITAL CREDIT	DD - DEARBORN SAVINGS	DD - FRIENDSHIP BANK	DD - KEMBA CREDIT UNION	DD- WOODFOREST
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	295,092	9,600	100,415	75,244	252,508	10,300	31,110
Total receipts	<u>295,092</u>	<u>9,600</u>	<u>100,415</u>	<u>75,244</u>	<u>252,508</u>	<u>10,300</u>	<u>31,110</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	295,092	9,600	100,415	75,244	252,508	10,300	31,110
Total disbursements	<u>295,092</u>	<u>9,600</u>	<u>100,415</u>	<u>75,244</u>	<u>252,508</u>	<u>10,300</u>	<u>31,110</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DD - COM. SPIRIT CREDIT	DD - POLICE FED CU	DD - MAIN SOURCE	DD MAINSOURCE AURORA	DD CHASE BANK	DD PRESIDENTS CREDIT UNION	GARN - SCHOOL
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	74,942	2,892	117,518	48,987	34,008	148	4,010
Total receipts	<u>74,942</u>	<u>2,892</u>	<u>117,518</u>	<u>48,987</u>	<u>34,008</u>	<u>148</u>	<u>4,010</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	74,942	2,892	117,518	48,987	34,008	148	4,010
Total disbursements	<u>74,942</u>	<u>2,892</u>	<u>117,518</u>	<u>48,987</u>	<u>34,008</u>	<u>148</u>	<u>4,010</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DD - PUTNAM INVESTMENTS	DD-US BANK OHIO	PAYROLL - CELL PHONE	DD US BANK KY	PAYROLL-LW	DD - US BANK	DD - FCN BANK
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-
Other receipts	725	17,323	430	84,536	5,430	282,855	198,814
Total receipts	<u>725</u>	<u>17,323</u>	<u>430</u>	<u>84,536</u>	<u>5,430</u>	<u>282,855</u>	<u>198,814</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-
Other disbursements	725	17,323	430	84,536	5,430	282,855	198,814
Total disbursements	<u>725</u>	<u>17,323</u>	<u>430</u>	<u>84,536</u>	<u>5,430</u>	<u>282,855</u>	<u>198,814</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	DD - FIFTH THIRD BANK	DD - CIVISTA BANK/UCB	DD - WACHOVIA BANK	DD - CINCO	ELECTRIC OPERATING	ELECTRIC CUSTOMER DEPOSITS	ELECTRIC DEPRECIATION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 1,537,274	\$ 188,124	\$ 211,168
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Utility fees	-	-	-	-	14,081,905	-	-
Other receipts	249,397	1,539,519	34,285	4,620	-	84,013	-
Total receipts	249,397	1,539,519	34,285	4,620	14,081,905	84,013	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	12,632,553	105,459	-
Other disbursements	249,397	1,539,519	34,285	4,620	-	-	-
Total disbursements	249,397	1,539,519	34,285	4,620	12,632,553	105,459	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	1,449,352	(21,446)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ 2,986,626	\$ 166,678	\$ 211,168

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2020

	ELECTRIC RESERVE	SEWAGE OPERATING	WATER OPERATING	WATER DEPRECIATION	FIBER OPTICS	Totals
Cash and investments - beginning	\$ 292,975	\$ 2,228,952	\$ 4,132,566	\$ 140,078	\$ -	\$ 88,404,321
Receipts:						
Taxes	-	-	-	-	-	8,419,759
Licenses and permits	-	-	-	-	-	78,518
Intergovernmental receipts	-	-	-	-	-	18,797,612
Charges for services	-	-	-	-	-	2,774,048
Fines and forfeits	-	-	-	-	-	359,789
Utility fees	-	3,510,886	1,564,450	-	-	19,157,241
Other receipts	-	-	-	226	471,702	25,392,173
Total receipts	-	3,510,886	1,564,450	226	471,702	74,979,140
Disbursements:						
Personal services	-	-	-	-	-	9,288,783
Supplies	-	-	-	-	-	682,422
Other services and charges	-	-	-	-	-	32,735,200
Debt service - principal and interest	-	-	-	-	-	492,829
Capital outlay	-	-	-	-	-	10,664,998
Utility operating expenses	-	2,979,554	1,316,858	-	-	17,034,424
Other disbursements	-	-	-	-	358,015	21,233,912
Total disbursements	-	2,979,554	1,316,858	-	358,015	92,132,568
Excess (deficiency) of receipts over disbursements	-	531,332	247,592	226	113,687	(17,153,428)
Cash and investments - ending	\$ 292,975	\$ 2,760,284	\$ 4,380,158	\$ 140,304	\$ 113,687	\$ 71,250,893

CITY OF LAWRENCEBURG
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2020

Government or Enterprise	Accounts Payable	Accounts Receivable
Electric	\$ 1,687,097	\$ 3,074,038
Wastewater	156,734	318,902
Water	29,372	146,310
Fiber Optic	-	25,640
Governmental activities	137,780	-
Totals	\$ 2,010,983	\$ 3,564,890

CITY OF LAWRENCEBURG
 SCHEDULE OF LEASES AND DEBT
 December 31, 2020

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Flex Technology (Millennium)	City Court Scanner	\$ 855	9/29/2020	9/29/2025
Pitney Bowes	Postage machine	2,649	11/19/2018	11/19/2023
Sharp Electronics Corporation	All-in-one printer	<u>2,467</u>	2/24/2016	5/31/2021
Total governmental activities		<u>5,971</u>		
Total of annual lease payments		<u>\$ 5,971</u>		

Type	Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:			
General obligation bonds	City of Lawrenceburg IN General Obligation Bond Series 2019	\$ 2,820,000	\$ 240,176
General obligation bonds	City of Lawrenceburg IN Redevelopment District Bond Series 2019	<u>2,820,000</u>	<u>242,238</u>
Total governmental activities		<u>5,640,000</u>	<u>482,414</u>
Totals		<u>\$ 5,640,000</u>	<u>\$ 482,414</u>

CITY OF LAWRENCEBURG
SCHEDULE OF CAPITAL ASSETS
December 31, 2020

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

	Ending Balance
Governmental activities:	
Land	\$ 16,791,851
Infrastructure	90,573,664
Buildings	112,213,145
Improvements other than buildings	66,793,669
Machinery, equipment, and vehicles	17,313,092
Construction in progress	1,868,620
Books and other	314,052
Total governmental activities	305,868,093
Electric:	
Infrastructure	25,327,157
Buildings	3,796,328
Machinery, equipment, and vehicles	2,168,729
Construction in progress	299,571
Total Electric	31,591,785
Wastewater:	
Land	498
Infrastructure	8,778,089
Buildings	894,547
Machinery, equipment, and vehicles	6,523,871
Construction in progress	280,724
Total Wastewater	16,477,729
Water:	
Land	200,000
Infrastructure	16,232,484
Buildings	5,926,541
Machinery, equipment, and vehicles	5,037,761
Construction in progress	313,228
Total Water	27,710,014
Fiber Optic:	
Infrastructure	39,925
Machinery, equipment, and vehicles	250,739
Construction in progress	3,547,595
Total Fiber Optic	3,838,259
Total capital assets	\$ 385,485,880

OTHER REPORTS

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