

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

FINANCIAL STATEMENT AUDIT REPORT

OF

LAWRENCE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
07/13/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jessica Staggs	01-01-21 to 12-31-22
County Treasurer	Jody Edwards	01-01-21 to 12-31-22
Clerk of the Circuit Court	Billie Turney	01-01-21 to 12-31-22
County Sheriff	Michael Branham	01-01-21 to 12-31-22
County Recorder	Myron D. Rainey (Vacant)	01-01-21 to 05-31-22 06-01-22 to Present
President of the Board of County Commissioners	Rodney Fish	01-01-21 to 12-31-22
President of the County Council	Scott Smith	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Lawrence County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibility for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables and Schedule of Leases and Debt, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 30, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

June 30, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED SUPPLEMENTARY
INFORMATION; AND OTHER INFORMATION

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

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

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

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

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments		Cash and Investments	
	01-01-21	Receipts	Disbursements	12-31-21
Indiana Supreme Court Problem Solving Grant	\$ 6,952	\$ 10,000	\$ 6,180	\$ 10,772
JCC Discretionary Grant	175	-	175	-
Omitted Property Audits	67,902	-	7,525	60,377
General	4,359,335	20,091,656	19,236,445	5,214,546
Accident Report	10,921	4,328	12,281	2,968
Aviation	97,509	99,438	131,033	65,914
Bid Deposits and Bonds Holding	140	-	-	140
Campaign Finance Enforcement County	250	-	-	250
City and Town Court Costs	50,066	8,924	2,874	56,116
Clerk's Records Perpetuation	70,121	29,464	16,617	82,968
Community Corrections	(88)	10	-	(78)
Sales Disclosure - County Share	23,517	12,685	5,700	30,502
Covered Bridge	42,248	1,850	-	44,098
Cumulative Bridge	1,858,537	1,121,763	1,092,301	1,887,999
Cumulative Capital Development	1,312,144	220,565	117,452	1,415,257
Drug Free Community	49,474	60,283	50,174	59,583
Economic Development Fee	175	526,539	526,539	175
Emergency Planning/ Right To Know	13,553	4,150	3,609	14,094
Firearms Training	16,417	14,670	11,047	20,040
Health	695,960	588,166	398,858	885,268
Local Health Maintenance	93,149	36,334	44,238	85,245
Local Road and Street	827,994	742,553	613,864	956,683
LOIT Public Safety - County Share	137,547	1,260,638	1,132,236	265,949
Misdemeanant	58,048	50,973	49,942	59,079
Motor Vehicle Highway	1,533,123	2,868,278	2,933,484	1,467,917
Plat Book	82,014	33,500	7,819	107,695
Rainy Day	2,317,851	-	-	2,317,851
Recorder's Records Perpetuation	303,220	174,264	42,686	434,798
Riverboat	472,934	160,864	271,235	362,563
Sex and Violent Offender Administration	5,750	3,056	2,574	6,232
Sheriff's Pension Trust	4,261	20,746	4,261	20,746
Supplemental Public Defender Services	20,964	24,154	-	45,118
Surplus Tax	94,929	90,918	46,357	139,490
Surveyor's Corner Perpetuation	96,013	48,415	30,105	114,323
Tax Sale Fees	1,083,233	1,171,918	994,828	1,260,323
Tax Sale Redemption	37,963	110,394	131,774	16,583
Guardian Ad Litem	95,301	1,889	41,226	55,964
Auditors Ineligible Deductions	47,876	-	14,898	32,978
County Elected Officials Training	32,736	9,698	2,650	39,784
County Offender Transportation Fund	1,125	125	-	1,250
Statewide 911	1,243,211	568,179	529,222	1,282,168
Reassessment	768,475	169,279	220,919	716,835
Adult Probation Administrative	75,791	140,113	102,337	113,567
Juvenile Probation Administrative	3,987	5,874	-	9,861
Alternative Dispute Resolution	15,745	4,880	-	20,625
County User Fee	915,905	556,271	447,702	1,024,474
Sheriff Sale Administration	145,368	4,255	2,100	147,523
Donations	14,934	20,900	19,294	16,540
TIF Capital Projects	110	-	-	110
Debt Service	14,434	-	-	14,434
Self-Insurance	1,950,977	2,918,629	3,153,255	1,716,351
Payroll Clearing	-	7,650,690	7,616,305	34,385
Settlement	-	47,310,886	47,279,603	31,283
Wheel Tax / Surtax Combined	-	1,375,111	1,375,108	3
2010 Tax Sale Surplus	26,184	-	-	26,184
CVET Agency	-	294,452	294,452	-
Financial Institution Tax	-	486,349	486,349	-
LIT PTRC	116,120	5,194,198	5,174,924	135,394
State Fines and Forfeitures	-	50	50	-
Infraction Judgements	420	10,471	10,580	311
Special Death Benefit	85	3,205	3,100	190
Sales Disclosure - State Share	985	9,335	9,405	915

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments			Cash and Investments 12-31-21
	01-01-21	Receipts	Disbursements	
Coroners Training and Continuing Education	1,475	6,723	7,479	719
Interstate Compact - State Share	-	125	63	62
Mortgage Recording Fees - State Share	543	6,538	6,570	511
Sex and Violent Offender Admin - State	5	340	324	21
Child Restraint Violation Fines	25	425	425	25
Education Plate Fees Agency	460	413	413	460
Riverboat Revenue Sharing	2,002	272,972	272,972	2,002
Innkeepers Tax Collections	60,314	318,855	259,000	120,169
93.563 Prosecutor PCA	3,176	7,444	4,923	5,697
93.563 Title IV-D Incentive	138,432	12,958	5,575	145,815
93.563 Prosecutor IV-D Incentive-Post Oct '99	219,706	19,546	80,567	158,685
93.563 Clerk IV-D Incentive-Post Oct '99	45,307	12,958	12,553	45,712
Child Advocacy	200	-	-	200
D25-17-338 Juvenile Community Correction	20,141	32,226	46,398	5,969
LOIT Public Safety	790	-	-	790
Excess Cagit	3	-	-	3
2010 Tax Sale Redemption	882	-	-	882
Surplus Dog	1,987	-	-	1,987
American Rescue Plan Grant	-	4,406,296	-	4,406,296
Justice Reinvestment Grant-CRP	-	-	-	-
Juvenile Project Income	34,273	13,664	-	47,937
MRC Mental Health and Addiction	(11,743)	-	-	(11,743)
Court Reform Grant	(25,000)	57,800	32,800	-
1194 Community Corrections	(227)	266,949	264,864	1,858
1195 Community Transition Program	100,170	63,850	6,987	157,033
Welfare Trust	42,656	-	-	42,656
Courthouse Plaza Lease/Rental	139,045	257,797	262,181	134,661
Extension Bldg Lease/Rental	75,661	-	-	75,661
Homestead Credit Rebate	81	-	-	81
Comm Corr Foundation Grant	3,386	750	3,435	701
9183 Justice Reinvestment Grant-CRP	185	201,262	201,420	27
PSC I Victim Services	10,000	-	2,620	7,380
EDS #D-3-17-11635 JAG PD	(935)	-	-	(935)
Tourism Commission	212,511	325,694	346,343	191,862
Treasurer Cash Book	1,697,273	1,530,613	1,697,273	1,530,613
Sherriff's Inmate Trust	33,528	789,916	777,568	45,876
Sheriff's Commissary Fund	62,655	427,099	406,025	83,729
Clerks Trust Odyssey	1,009,491	1,975,312	1,939,571	1,045,232
Child Support-ISETS	4,080	606,743	603,593	7,230
Motor Vehicle Highway Restricted	232,638	1,747,686	1,022,329	957,995
Lawrence County Redevelopment	236,837	1,094,810	17,480	1,314,167
Aviation Fuel Fund	11,213	86,880	79,881	18,212
Prosecutor CEF	14	-	-	14
Drug Seizure	6,451	-	6,451	-
ISP Marijuana Extrication	77	-	-	77
Immunization	76,495	54,320	69,452	61,363
Pandemic Flu	729	-	-	729
Safe Haven NLCS Grant	128	-	-	128
PCA Child Support Enforcement	575	-	-	575
2008 Tax Sale Surplus	2,840	-	-	2,840
Dunn County Rental	79,700	-	-	79,700
DH Post Closing	365,631	6,419	-	372,050
Old Project Income	900	-	-	900
Investigators Cash Fund	572	-	-	572
Tax Sale Reimbursement	21,218	-	-	21,218
Emergency Management	234,426	166,806	62,395	338,837
Airport Local Match Fund	766	-	-	766
Economic Development Fund	1,085,822	-	1,085,822	-
Seized Asset Fund (Prosecutor)	7,136	24,624	16,147	15,613
Surveyor Oversize Color Copies	2,303	-	-	2,303
Hangar Improvement	29,406	53,525	53,890	29,041
Common School Fund	217	4,437	4,629	25

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments			Cash and Investments
	01-01-21	Receipts	Disbursements	12-31-21
LOIT 2016 Special Distribution	235,126	-	-	235,126
LIT Certified Shares	-	12,637,338	12,635,859	1,479
CAGIT Distribution	2,250	2,597,099	2,597,099	2,250
Runway Paving Grant	89,844	1,258,176	1,305,371	42,649
06JF017 Juvenile Detention	5,702	-	-	5,702
Victim Assistance Grant	(24,475)	63,179	58,832	(20,128)
Law Co HD NACCHO AWARD (MRC)	502	-	-	502
Immunization & Vaccines PNFLU	3,880	66,936	82,963	(12,147)
CASA - Voca Grant	-	-	136,951	(136,951)
CARES Act Reimbursement	419,411	120,250	314,204	225,457
Cyber Grant CFDA# 97.067	-	158,755	160,200	(1,445)
CFDA 93.268 Immum & Vac/ Children	-	13,679	15,899	(2,220)
LEP Subgrant FEMA - Planning	16	-	-	16
Bio-Terrorism Preparedness	1,226	-	-	1,226
Bio-Terrorism District Grant	66	-	-	66
Bio-Terrorism District Part 2	324	-	-	324
08A-DJ-057 OVWI Drug Court	43,606	18,305	7,890	54,021
BPRS 146-2 Public Health Coord	8,132	-	-	8,132
Homeland Security 2006 Grant	71	-	-	71
06ST063 DV/Sexual Assault Prev	3	-	-	3
Family Court Grant	3,927	-	1,724	2,203
K8-2011-03-03-19 Operation Pull-Over	(2,780)	-	-	(2,780)
022T Indiana Supreme Court Grant	1,753	-	-	1,753
09-JF-012 Juvenile Detention	71	-	-	71
Public Health Preparedness Grant	5,242	27,087	27,120	5,209
SHSP Grant	3	-	-	3
HD-009-011 Indiana Housing Grant	1	-	-	1
Start the Peace Grant	11	-	-	11
Tobacco Settlement Grant	27,861	-	-	27,861
Gr. Medical Reserve Corps	(10,566)	-	-	(10,566)
C44P-3-126B Dist Fire Training	400	-	-	400
In Local Health Dept Trust Account	63,365	24,800	24,810	63,355
DUI Task Force Grant	1,056	-	-	1,056
PD Survey Grant (Ed Byrne Jag)	267	-	-	267
Problem Solving Court Superior I	(470)	-	-	(470)
Counsel In The Court Grant	1,345	-	-	1,345
Problem Solving Superior I	11,172	10,000	5,545	15,627
SIAGS Grant	-	112,500	112,500	-
Ebola	696	-	-	696
Community Crossings Grant	6,984	1,226,081	1,187,009	46,056
Justice Reinvestment Grant	(1)	-	-	(1)
022T Supreme Court Grant	6,516	10,000	10,388	6,128
ISP Marijuana Ext Pol Equip	4,153	190	-	4,343
2013/14 Data Share Grant	1,000	-	-	1,000
Lawrence Co. Justice Reinvestment Grant	10	-	-	10
CFDA# 20.205 Sign Grant	(82,707)	222,176	154,334	(14,865)
16.738 2017&17&18 JAG GRANT	(33,581)	-	-	(33,581)
United Way Adventure Grant	176	500	676	-
Superior II Court Problem Solving Gr	121	128,139	127,601	659
JRG-DOC-CRRP Sup1 Problem Solv	356	136,457	135,593	1,220
Justice Partners Addictions Re	57,860	60,000	60,754	57,106
PD Prosecutor's Stop Grant	(15,184)	74,649	80,453	(20,988)
Juv Detention Alternative Initiative	7,936	62,046	49,132	20,850
C.H.I.R.P. GRANT	10,554	12,435	9,727	13,262
Lawrence County Bridge Inspection	-	152,761	73,764	78,997
Lawrence County Bridge #150	-	128,548	126,988	1,560
Lawrence County Veterans Court	-	30,125	15,684	14,441
Totals	\$ 28,445,933	\$ 130,533,321	\$ 123,887,180	\$ 35,092,074

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

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

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

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

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

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

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

Note 4. Deposits and Investments

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

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

Funding Policy

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

LAWRENCE COUNTY
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 old grant funds that should have been closed out, and reimbursable grants for which expenditures had been made, but the reimbursements had not been received as of December 31, 2021.

Note 8. Holding Corporation

The County has entered into a capital lease with the Courthouse Annex Building Corporation (the lesser). 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 2021 totaled \$262,181.

Note 9. Subsequent Events

The County has been awarded \$8,812,591 from the American Rescue Plan Act of 2021. The first distribution of these funds was received by the County on July 12, 2021, in the amount of \$4,406,295 with the remaining balance to be received during 2022.

Note 10. Combined Funds

The Debt Service fund, Courthouse Plaza Lease/Rental fund, and Extension Bldg Lease/Rental fund are reported individually in the current financial statement, but were combined into one Debt Service fund for the prior financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Indiana Supreme Court Problem Solving Grant	JCC Discretionary Grant	Omitted Property Audits	General	Accident Report
Cash and investments - beginning	\$ 6,952	\$ 175	\$ 67,902	\$ 4,359,335	\$ 10,921
Receipts:					
Taxes	-	-	-	11,761,492	-
Intergovernmental receipts	10,000	-	-	848,126	-
Charges for services	-	-	-	1,376,765	4,328
Fines and forfeits	-	-	-	141,221	-
Other receipts	-	-	-	5,964,052	-
Total receipts	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>20,091,656</u>	<u>4,328</u>
Disbursements:					
Personal services	4,999	-	-	11,623,413	-
Supplies	648	-	-	128,141	-
Other services and charges	533	175	-	2,689,729	12,281
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	48,386	-
Other disbursements	-	-	7,525	4,746,776	-
Total disbursements	<u>6,180</u>	<u>175</u>	<u>7,525</u>	<u>19,236,445</u>	<u>12,281</u>
Excess (deficiency) of receipts over disbursements	<u>3,820</u>	<u>(175)</u>	<u>(7,525)</u>	<u>855,211</u>	<u>(7,953)</u>
Cash and investments - ending	<u>\$ 10,772</u>	<u>\$ -</u>	<u>\$ 60,377</u>	<u>\$ 5,214,546</u>	<u>\$ 2,968</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Aviation	Bid Deposits and Bonds Holding	Campaign Finance Enforcement County	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 97,509	\$ 140	\$ 250	\$ 50,066	\$ 70,121
Receipts:					
Taxes	87,400	-	-	-	-
Intergovernmental receipts	12,038	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	8,924	29,464
Other receipts	-	-	-	-	-
Total receipts	<u>99,438</u>	<u>-</u>	<u>-</u>	<u>8,924</u>	<u>29,464</u>
Disbursements:					
Personal services	39,460	-	-	-	11,414
Supplies	13,745	-	-	-	2,857
Other services and charges	68,873	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	8,955	-	-	-	2,346
Other disbursements	-	-	-	2,874	-
Total disbursements	<u>131,033</u>	<u>-</u>	<u>-</u>	<u>2,874</u>	<u>16,617</u>
Excess (deficiency) of receipts over disbursements	<u>(31,595)</u>	<u>-</u>	<u>-</u>	<u>6,050</u>	<u>12,847</u>
Cash and investments - ending	<u>\$ 65,914</u>	<u>\$ 140</u>	<u>\$ 250</u>	<u>\$ 56,116</u>	<u>\$ 82,968</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Community Corrections	Sales Disclosure - County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ (88)	\$ 23,517	\$ 42,248	\$ 1,858,537	\$ 1,312,144
Receipts:					
Taxes	-	-	-	955,331	193,881
Intergovernmental receipts	-	-	-	131,354	26,684
Charges for services	-	12,685	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	10	-	1,850	35,078	-
Total receipts	10	12,685	1,850	1,121,763	220,565
Disbursements:					
Personal services	-	-	-	209,978	-
Supplies	-	-	-	145,986	-
Other services and charges	-	5,700	-	178,681	117,452
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	332,180	-
Other disbursements	-	-	-	225,476	-
Total disbursements	-	5,700	-	1,092,301	117,452
Excess (deficiency) of receipts over disbursements	10	6,985	1,850	29,462	103,113
Cash and investments - ending	\$ (78)	\$ 30,502	\$ 44,098	\$ 1,887,999	\$ 1,415,257

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Drug Free Community	Economic Development Fee	Emergency Planning/ Right To Know	Firearms Training	Health
Cash and investments - beginning	\$ 49,474	\$ 175	\$ 13,553	\$ 16,417	\$ 695,960
Receipts:					
Taxes	-	-	-	-	327,995
Intergovernmental receipts	-	-	4,150	-	45,361
Charges for services	-	-	-	14,670	171,398
Fines and forfeits	60,283	-	-	-	-
Other receipts	-	526,539	-	-	43,412
Total receipts	60,283	526,539	4,150	14,670	588,166
Disbursements:					
Personal services	-	-	-	-	380,785
Supplies	-	-	-	-	3,214
Other services and charges	50,174	-	2,128	-	14,859
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,481	-	-
Other disbursements	-	526,539	-	11,047	-
Total disbursements	50,174	526,539	3,609	11,047	398,858
Excess (deficiency) of receipts over disbursements	10,109	-	541	3,623	189,308
Cash and investments - ending	\$ 59,583	\$ 175	\$ 14,094	\$ 20,040	\$ 885,268

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Local Health Maintenance	Local Road and Street	LOIT Pubic Safety - County Share	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 93,149	\$ 827,994	\$ 137,547	\$ 58,048	\$ 1,533,123
Receipts:					
Taxes	-	-	1,260,638	-	1,078,339
Intergovernmental receipts	33,139	642,502	-	-	1,747,686
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	3,195	100,051	-	50,973	42,253
Total receipts	<u>36,334</u>	<u>742,553</u>	<u>1,260,638</u>	<u>50,973</u>	<u>2,868,278</u>
Disbursements:					
Personal services	-	-	526,584	-	919,018
Supplies	3,407	579,864	159,387	9,881	197,122
Other services and charges	40,831	-	446,265	7,743	404,796
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	34,000	-	32,318	6,657
Other disbursements	-	-	-	-	1,405,891
Total disbursements	<u>44,238</u>	<u>613,864</u>	<u>1,132,236</u>	<u>49,942</u>	<u>2,933,484</u>
Excess (deficiency) of receipts over disbursements	<u>(7,904)</u>	<u>128,689</u>	<u>128,402</u>	<u>1,031</u>	<u>(65,206)</u>
Cash and investments - ending	<u>\$ 85,245</u>	<u>\$ 956,683</u>	<u>\$ 265,949</u>	<u>\$ 59,079</u>	<u>\$ 1,467,917</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration
Cash and investments - beginning	\$ 82,014	\$ 2,317,851	\$ 303,220	\$ 472,934	\$ 5,750
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	160,864	-
Charges for services	33,500	-	174,264	-	3,056
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>33,500</u>	<u>-</u>	<u>174,264</u>	<u>160,864</u>	<u>3,056</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	644	-	-	-	74
Other services and charges	7,175	-	42,686	224,791	2,500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	46,444	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>7,819</u>	<u>-</u>	<u>42,686</u>	<u>271,235</u>	<u>2,574</u>
Excess (deficiency) of receipts over disbursements	<u>25,681</u>	<u>-</u>	<u>131,578</u>	<u>(110,371)</u>	<u>482</u>
Cash and investments - ending	<u>\$ 107,695</u>	<u>\$ 2,317,851</u>	<u>\$ 434,798</u>	<u>\$ 362,563</u>	<u>\$ 6,232</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff's Pension Trust	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees
Cash and investments - beginning	\$ 4,261	\$ 20,964	\$ 94,929	\$ 96,013	\$ 1,083,233
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	20,746	-	-	48,415	-
Fines and forfeits	-	24,154	-	-	-
Other receipts	-	-	90,918	-	1,171,918
Total receipts	<u>20,746</u>	<u>24,154</u>	<u>90,918</u>	<u>48,415</u>	<u>1,171,918</u>
Disbursements:					
Personal services	-	-	-	6,387	-
Supplies	-	-	-	2,313	-
Other services and charges	-	-	46,357	21,405	994,828
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,261	-	-	-	-
Total disbursements	<u>4,261</u>	<u>-</u>	<u>46,357</u>	<u>30,105</u>	<u>994,828</u>
Excess (deficiency) of receipts over disbursements	<u>16,485</u>	<u>24,154</u>	<u>44,561</u>	<u>18,310</u>	<u>177,090</u>
Cash and investments - ending	<u>\$ 20,746</u>	<u>\$ 45,118</u>	<u>\$ 139,490</u>	<u>\$ 114,323</u>	<u>\$ 1,260,323</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tax Sale Redemption	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund
Cash and investments - beginning	\$ 37,963	\$ 95,301	\$ 47,876	\$ 32,736	\$ 1,125
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,889	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	110,394	-	-	9,698	125
Total receipts	<u>110,394</u>	<u>1,889</u>	<u>-</u>	<u>9,698</u>	<u>125</u>
Disbursements:					
Personal services	-	15,444	14,274	8	-
Supplies	-	-	-	-	-
Other services and charges	131,774	25,782	-	2,642	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	624	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>131,774</u>	<u>41,226</u>	<u>14,898</u>	<u>2,650</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(21,380)</u>	<u>(39,337)</u>	<u>(14,898)</u>	<u>7,048</u>	<u>125</u>
Cash and investments - ending	<u>\$ 16,583</u>	<u>\$ 55,964</u>	<u>\$ 32,978</u>	<u>\$ 39,784</u>	<u>\$ 1,250</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Administrative	Alternative Dispute Resolution
Cash and investments - beginning	\$ 1,243,211	\$ 768,475	\$ 75,791	\$ 3,987	\$ 15,745
Receipts:					
Taxes	-	148,674	-	-	-
Intergovernmental receipts	-	20,605	-	-	-
Charges for services	568,179	-	-	-	-
Fines and forfeits	-	-	140,113	5,874	4,880
Other receipts	-	-	-	-	-
Total receipts	<u>568,179</u>	<u>169,279</u>	<u>140,113</u>	<u>5,874</u>	<u>4,880</u>
Disbursements:					
Personal services	51,634	38,822	102,337	-	-
Supplies	-	2,880	-	-	-
Other services and charges	371,612	171,750	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	105,976	7,467	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>529,222</u>	<u>220,919</u>	<u>102,337</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>38,957</u>	<u>(51,640)</u>	<u>37,776</u>	<u>5,874</u>	<u>4,880</u>
Cash and investments - ending	<u>\$ 1,282,168</u>	<u>\$ 716,835</u>	<u>\$ 113,567</u>	<u>\$ 9,861</u>	<u>\$ 20,625</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County User Fee	Sheriff Sale Administration	Donations	TIF Capital Projects	Debt Service
Cash and investments - beginning	\$ 915,905	\$ 145,368	\$ 14,934	\$ 110	\$ 14,434
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	556,271	4,255	20,900	-	-
Total receipts	<u>556,271</u>	<u>4,255</u>	<u>20,900</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	447,702	2,100	19,294	-	-
Total disbursements	<u>447,702</u>	<u>2,100</u>	<u>19,294</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>108,569</u>	<u>2,155</u>	<u>1,606</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,024,474</u>	<u>\$ 147,523</u>	<u>\$ 16,540</u>	<u>\$ 110</u>	<u>\$ 14,434</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Self-Insurance	Payroll Clearing	Settlement	Wheel Tax / Surtax Combined	2010 Tax Sale Surplus
Cash and investments - beginning	\$ 1,950,977	\$ -	\$ -	\$ -	\$ 26,184
Receipts:					
Taxes	-	-	47,310,886	-	-
Intergovernmental receipts	-	-	-	1,375,111	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,918,629	7,650,690	-	-	-
Total receipts	2,918,629	7,650,690	47,310,886	1,375,111	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	480	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,153,255	7,616,305	47,279,123	1,375,108	-
Total disbursements	3,153,255	7,616,305	47,279,603	1,375,108	-
Excess (deficiency) of receipts over disbursements	(234,626)	34,385	31,283	3	-
Cash and investments - ending	\$ 1,716,351	\$ 34,385	\$ 31,283	\$ 3	\$ 26,184

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CVET Agency	Financial Institution Tax	LIT PTRC	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ 116,120	\$ -	\$ 420
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	294,452	486,349	5,194,198	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	50	10,471
Other receipts	-	-	-	-	-
Total receipts	<u>294,452</u>	<u>486,349</u>	<u>5,194,198</u>	<u>50</u>	<u>10,471</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	10,580
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>294,452</u>	<u>486,349</u>	<u>5,174,924</u>	<u>50</u>	<u>-</u>
Total disbursements	<u>294,452</u>	<u>486,349</u>	<u>5,174,924</u>	<u>50</u>	<u>10,580</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>19,274</u>	<u>-</u>	<u>(109)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 135,394</u>	<u>\$ -</u>	<u>\$ 311</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training and Continuing Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 85	\$ 985	\$ 1,475	\$ -	\$ 543
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	9,335	6,723	-	6,538
Fines and forfeits	3,205	-	-	125	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,205</u>	<u>9,335</u>	<u>6,723</u>	<u>125</u>	<u>6,538</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,100	9,405	7,479	63	6,570
Total disbursements	<u>3,100</u>	<u>9,405</u>	<u>7,479</u>	<u>63</u>	<u>6,570</u>
Excess (deficiency) of receipts over disbursements	<u>105</u>	<u>(70)</u>	<u>(756)</u>	<u>62</u>	<u>(32)</u>
Cash and investments - ending	<u>\$ 190</u>	<u>\$ 915</u>	<u>\$ 719</u>	<u>\$ 62</u>	<u>\$ 511</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 5	\$ 25	\$ 460	\$ 2,002	\$ 60,314
Receipts:					
Taxes	-	-	-	-	318,855
Intergovernmental receipts	-	-	413	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	340	425	-	-	-
Other receipts	-	-	-	272,972	-
Total receipts	340	425	413	272,972	318,855
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	324	425	413	272,972	259,000
Total disbursements	324	425	413	272,972	259,000
Excess (deficiency) of receipts over disbursements	16	-	-	-	59,855
Cash and investments - ending	\$ 21	\$ 25	\$ 460	\$ 2,002	\$ 120,169

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	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	Child Advocacy
Cash and investments - beginning	\$ 3,176	\$ 138,432	\$ 219,706	\$ 45,307	\$ 200
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	12,958	19,546	12,958	-
Charges for services	7,444	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	7,444	12,958	19,546	12,958	-
Disbursements:					
Personal services	-	-	21,072	5,911	-
Supplies	-	-	-	-	-
Other services and charges	4,923	5,575	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	59,495	6,642	-
Total disbursements	4,923	5,575	80,567	12,553	-
Excess (deficiency) of receipts over disbursements	2,521	7,383	(61,021)	405	-
Cash and investments - ending	\$ 5,697	\$ 145,815	\$ 158,685	\$ 45,712	\$ 200

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	D25-17-338 Juvenile Community Correction	LOIT Public Safety	Excess Cagit	2010 Tax Sale Redemption	Surplus Dog
Cash and investments - beginning	\$ 20,141	\$ 790	\$ 3	\$ 882	\$ 1,987
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	32,226	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>32,226</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	44,277	-	-	-	-
Supplies	2,121	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>46,398</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(14,172)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,969</u>	<u>\$ 790</u>	<u>\$ 3</u>	<u>\$ 882</u>	<u>\$ 1,987</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	American Rescue Plan Grant	Justice Reinvestment Grant-CRP	Juvenile Project Income	MRC Mental Health and Addiction	Court Reform Grant
Cash and investments - beginning	\$ -	\$ -	\$ 34,273	\$ (11,743)	\$ (25,000)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	4,406,296	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	13,664	-	57,800
Total receipts	<u>4,406,296</u>	<u>-</u>	<u>13,664</u>	<u>-</u>	<u>57,800</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	32,800
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,800</u>
Excess (deficiency) of receipts over disbursements	<u>4,406,296</u>	<u>-</u>	<u>13,664</u>	<u>-</u>	<u>25,000</u>
Cash and investments - ending	<u>\$ 4,406,296</u>	<u>\$ -</u>	<u>\$ 47,937</u>	<u>\$ (11,743)</u>	<u>\$ -</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	1194 Community Corrections	1195 Community Transition Program	Welfare Trust	Courthouse Plaza Lease/Rental	Extension Bldg Lease/Rental
Cash and investments - beginning	\$ (227)	\$ 100,170	\$ 42,656	\$ 139,045	\$ 75,661
Receipts:					
Taxes	-	-	-	228,357	-
Intergovernmental receipts	-	-	-	29,440	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	266,949	63,850	-	-	-
Total receipts	<u>266,949</u>	<u>63,850</u>	<u>-</u>	<u>257,797</u>	<u>-</u>
Disbursements:					
Personal services	233,730	-	-	-	-
Supplies	7,052	-	-	-	-
Other services and charges	10,828	-	-	-	-
Debt service - principal and interest	-	-	-	262,181	-
Capital outlay	-	-	-	-	-
Other disbursements	13,254	6,987	-	-	-
Total disbursements	<u>264,864</u>	<u>6,987</u>	<u>-</u>	<u>262,181</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>2,085</u>	<u>56,863</u>	<u>-</u>	<u>(4,384)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,858</u>	<u>\$ 157,033</u>	<u>\$ 42,656</u>	<u>\$ 134,661</u>	<u>\$ 75,661</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Homestead Credit Rebate	Comm Corr Foundation Grant	9183 Justice Reinvestment Grant-CRP	PSC I Victim Services	EDS #D-3-17-11635 JAG PD
Cash and investments - beginning	\$ 81	\$ 3,386	\$ 185	\$ 10,000	\$ (935)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	750	201,262	-	-
Total receipts	-	750	201,262	-	-
Disbursements:					
Personal services	-	-	174,494	-	-
Supplies	-	1,535	-	-	-
Other services and charges	-	950	20,004	2,620	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	950	-	-	-
Other disbursements	-	-	6,922	-	-
Total disbursements	-	3,435	201,420	2,620	-
Excess (deficiency) of receipts over disbursements	-	(2,685)	(158)	(2,620)	-
Cash and investments - ending	\$ 81	\$ 701	\$ 27	\$ 7,380	\$ (935)

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tourism Commission	Treasurer Cash Book	Sherriff's Inmate Trust	Sheriff's Commissary Fund	Clerks Trust Odyssey
Cash and investments - beginning	\$ 212,511	\$ 1,697,273	\$ 33,528	\$ 62,655	\$ 1,009,491
Receipts:					
Taxes	325,694	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,530,613	789,916	427,099	-
Fines and forfeits	-	-	-	-	1,975,312
Other receipts	-	-	-	-	-
Total receipts	<u>325,694</u>	<u>1,530,613</u>	<u>789,916</u>	<u>427,099</u>	<u>1,975,312</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	346,343	1,697,273	777,568	406,025	1,939,571
Total disbursements	<u>346,343</u>	<u>1,697,273</u>	<u>777,568</u>	<u>406,025</u>	<u>1,939,571</u>
Excess (deficiency) of receipts over disbursements	<u>(20,649)</u>	<u>(166,660)</u>	<u>12,348</u>	<u>21,074</u>	<u>35,741</u>
Cash and investments - ending	<u>\$ 191,862</u>	<u>\$ 1,530,613</u>	<u>\$ 45,876</u>	<u>\$ 83,729</u>	<u>\$ 1,045,232</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Child Support-ISETS	Motor Vehicle Highway Restricted	Lawrence County Redevelopment	Aviation Fuel Fund	Prosecutor CEF
Cash and investments - beginning	\$ 4,080	\$ 232,638	\$ 236,837	\$ 11,213	\$ 14
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	1,747,686	-	-	-
Charges for services	-	-	-	86,880	-
Fines and forfeits	606,743	-	-	-	-
Other receipts	-	-	1,094,810	-	-
Total receipts	606,743	1,747,686	1,094,810	86,880	-
Disbursements:					
Personal services	-	696,554	-	-	-
Supplies	-	325,775	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	603,593	-	17,480	79,881	-
Total disbursements	603,593	1,022,329	17,480	79,881	-
Excess (deficiency) of receipts over disbursements	3,150	725,357	1,077,330	6,999	-
Cash and investments - ending	\$ 7,230	\$ 957,995	\$ 1,314,167	\$ 18,212	\$ 14

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Drug Seizure	ISP Marijuana Extrication	Immunization	Pandemic Flu	Safe Haven NLCS Grant
Cash and investments - beginning	\$ 6,451	\$ 77	\$ 76,495	\$ 729	\$ 128
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	54,320	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	54,320	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	6,451	-	69,452	-	-
Total disbursements	6,451	-	69,452	-	-
Excess (deficiency) of receipts over disbursements	(6,451)	-	(15,132)	-	-
Cash and investments - ending	\$ -	\$ 77	\$ 61,363	\$ 729	\$ 128

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	PCA Child Support Enforcement	2008 Tax Sale Surplus	Dunn County Rental	DH Post Closing	Old Project Income
Cash and investments - beginning	\$ 575	\$ 2,840	\$ 79,700	\$ 365,631	\$ 900
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	6,419	-
Total receipts	-	-	-	6,419	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	6,419	-
Cash and investments - ending	\$ 575	\$ 2,840	\$ 79,700	\$ 372,050	\$ 900

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Investigators Cash Fund	Tax Sale Reimbursement	Emergency Management	Airport Local Match Fund	Economic Development Fund
Cash and investments - beginning	\$ 572	\$ 21,218	\$ 234,426	\$ 766	\$ 1,085,822
Receipts:					
Taxes	-	-	116,031	-	-
Intergovernmental receipts	-	-	15,948	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	34,827	-	-
Total receipts	-	-	166,806	-	-
Disbursements:					
Personal services	-	-	58,017	-	-
Supplies	-	-	438	-	-
Other services and charges	-	-	3,521	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	419	-	-
Other disbursements	-	-	-	-	1,085,822
Total disbursements	-	-	62,395	-	1,085,822
Excess (deficiency) of receipts over disbursements	-	-	104,411	-	(1,085,822)
Cash and investments - ending	\$ 572	\$ 21,218	\$ 338,837	\$ 766	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Seized Asset Fund (Prosecutor)	Surveyor Oversize Color Copies	Hangar Improvement	Common School Fund	LOIT 2016 Special Distribution
Cash and investments - beginning	\$ 7,136	\$ 2,303	\$ 29,406	\$ 217	\$ 235,126
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	53,525	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	24,624	-	-	4,437	-
Total receipts	24,624	-	53,525	4,437	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	16,147	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	53,890	4,629	-
Total disbursements	16,147	-	53,890	4,629	-
Excess (deficiency) of receipts over disbursements	8,477	-	(365)	(192)	-
Cash and investments - ending	\$ 15,613	\$ 2,303	\$ 29,041	\$ 25	\$ 235,126

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Certified Shares	CAGIT Distribution	Runway Paving Grant	06JF017 Juvenile Detention	Victim Assistance Grant
Cash and investments - beginning	\$ -	\$ 2,250	\$ 89,844	\$ 5,702	\$ (24,475)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	12,637,338	2,597,099	1,258,176	-	63,179
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>12,637,338</u>	<u>2,597,099</u>	<u>1,258,176</u>	<u>-</u>	<u>63,179</u>
Disbursements:					
Personal services	-	-	-	-	41,066
Supplies	-	-	-	-	-
Other services and charges	-	-	1,305,371	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	<u>12,635,859</u>	<u>2,597,099</u>	<u>-</u>	<u>-</u>	<u>17,766</u>
Total disbursements	<u>12,635,859</u>	<u>2,597,099</u>	<u>1,305,371</u>	<u>-</u>	<u>58,832</u>
Excess (deficiency) of receipts over disbursements	<u>1,479</u>	<u>-</u>	<u>(47,195)</u>	<u>-</u>	<u>4,347</u>
Cash and investments - ending	<u>\$ 1,479</u>	<u>\$ 2,250</u>	<u>\$ 42,649</u>	<u>\$ 5,702</u>	<u>\$ (20,128)</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Law Co HD NACCHO AWARD (MRC)	Immunization & Vaccines PNFLU	CASA - Voca Grant	CARES Act Reimbursement	Cyber Grant CFDA# 97.067
Cash and investments - beginning	\$ 502	\$ 3,880	\$ -	\$ 419,411	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	65,085	-	120,250	158,755
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,851	-	-	-
Total receipts	-	66,936	-	120,250	158,755
Disbursements:					
Personal services	-	26,596	136,951	13,663	-
Supplies	-	3,340	-	14,098	160,200
Other services and charges	-	51,252	-	286,443	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,775	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	82,963	136,951	314,204	160,200
Excess (deficiency) of receipts over disbursements	-	(16,027)	(136,951)	(193,954)	(1,445)
Cash and investments - ending	\$ 502	\$ (12,147)	\$ (136,951)	\$ 225,457	\$ (1,445)

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CFDA 93.268 Immun & Vac/ Children	LEP Subgrant FEMA - Planning	Bio-Terrorism Preparedness	Bio-Terrorism District Grant	Bio-Terrorism District Part 2
Cash and investments - beginning	\$ -	\$ 16	\$ 1,226	\$ 66	\$ 324
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	13,679	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	13,679	-	-	-	-
Disbursements:					
Personal services	9,658	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,261	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,980	-	-	-	-
Total disbursements	15,899	-	-	-	-
Excess (deficiency) of receipts over disbursements	(2,220)	-	-	-	-
Cash and investments - ending	\$ (2,220)	\$ 16	\$ 1,226	\$ 66	\$ 324

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	08A-DJ-057 OVWI Drug Court	BPRS 146-2 Public Health Coord	Homeland Security 2006 Grant	06ST063 DV/Sexual Assault Prev	Family Court Grant
Cash and investments - beginning	\$ 43,606	\$ 8,132	\$ 71	\$ 3	\$ 3,927
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	18,305	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	18,305	-	-	-	-
Disbursements:					
Personal services	7,025	-	-	-	1,724
Supplies	865	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	7,890	-	-	-	1,724
Excess (deficiency) of receipts over disbursements	10,415	-	-	-	(1,724)
Cash and investments - ending	\$ 54,021	\$ 8,132	\$ 71	\$ 3	\$ 2,203

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	K8-2011-03-03-19 Operation Pull-Over	022T Indiana Supreme Court Grant	09-JF-012 Juvenile Detention	Public Health Preparedness Grant	SHSP Grant
Cash and investments - beginning	\$ (2,780)	\$ 1,753	\$ 71	\$ 5,242	\$ 3
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	27,087	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	27,087	-
Disbursements:					
Personal services	-	-	-	15,380	-
Supplies	-	-	-	9,875	-
Other services and charges	-	-	-	1,865	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	27,120	-
Excess (deficiency) of receipts over disbursements	-	-	-	(33)	-
Cash and investments - ending	\$ (2,780)	\$ 1,753	\$ 71	\$ 5,209	\$ 3

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	HD-009-011 Indiana Housing Grant	Start the Peace Grant	Tobacco Settlement Grant	Gr. Medical Reserve Corps	C44P-3-126B Dist Fire Training
Cash and investments - beginning	\$ 1	\$ 11	\$ 27,861	\$ (10,566)	\$ 400
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ 1</u>	<u>\$ 11</u>	<u>\$ 27,861</u>	<u>\$ (10,566)</u>	<u>\$ 400</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	In Local Health Dept Trust Account	DUI Task Force Grant	PD Survey Grant (Ed Byrne Jag)	Problem Solving Court Superior I	Counsel In The Court Grant
Cash and investments - beginning	\$ 63,365	\$ 1,056	\$ 267	\$ (470)	\$ 1,345
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	24,800	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	24,800	-	-	-	-
Disbursements:					
Personal services	13,325	-	-	-	-
Supplies	2,382	-	-	-	-
Other services and charges	9,103	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	24,810	-	-	-	-
Excess (deficiency) of receipts over disbursements	(10)	-	-	-	-
Cash and investments - ending	\$ 63,355	\$ 1,056	\$ 267	\$ (470)	\$ 1,345

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Problem Solving Superior I	SIAGS Grant	Ebola	Community Crossings Grant	Justice Reinvestment Grant
Cash and investments - beginning	\$ 11,172	\$ -	\$ 696	\$ 6,984	\$ (1)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	10,000	112,500	-	881,081	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	345,000	-
Total receipts	<u>10,000</u>	<u>112,500</u>	<u>-</u>	<u>1,226,081</u>	<u>-</u>
Disbursements:					
Personal services	3,880	-	-	-	-
Supplies	1,665	112,500	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,187,009	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,545</u>	<u>112,500</u>	<u>-</u>	<u>1,187,009</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,455</u>	<u>-</u>	<u>-</u>	<u>39,072</u>	<u>-</u>
Cash and investments - ending	<u>\$ 15,627</u>	<u>\$ -</u>	<u>\$ 696</u>	<u>\$ 46,056</u>	<u>\$ (1)</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	022T Supreme Court Grant	ISP Marijuana Ext Pol Equip	2013/14 Data Share Grant	Lawrence Co. Justice Reinvestment Grant	CFDA# 20.205 Sign Grant
Cash and investments - beginning	\$ 6,516	\$ 4,153	\$ 1,000	\$ 10	\$ (82,707)
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	10,000	-	-	-	140,176
Charges for services	-	190	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	82,000
Total receipts	10,000	190	-	-	222,176
Disbursements:					
Personal services	9,054	-	-	-	-
Supplies	1,267	-	-	-	-
Other services and charges	67	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	154,334
Total disbursements	10,388	-	-	-	154,334
Excess (deficiency) of receipts over disbursements	(388)	190	-	-	67,842
Cash and investments - ending	\$ 6,128	\$ 4,343	\$ 1,000	\$ 10	\$ (14,865)

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	16.738 2017&17&18 JAG GRANT	United Way Adventure Grant	Superior II Court Problem Solving Gr	JRG-DOC-CRRP Sup1 Problem Solv
Cash and investments - beginning	\$ (33,581)	\$ 176	\$ 121	\$ 356
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	500	128,139	136,457
Total receipts	-	500	128,139	136,457
Disbursements:				
Personal services	-	-	119,330	134,187
Supplies	-	676	1,050	1,050
Other services and charges	-	-	121	356
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	7,100	-
Total disbursements	-	676	127,601	135,593
Excess (deficiency) of receipts over disbursements	-	(176)	538	864
Cash and investments - ending	\$ (33,581)	\$ -	\$ 659	\$ 1,220

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Justice Partners Additions Re	PD Prosecutor's Stop Grant	Juv Detention Alternative Initiative	C.H.I.R.P. GRANT
Cash and investments - beginning	\$ 57,860	\$ (15,184)	\$ 7,936	\$ 10,554
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	52,900	-	62,046	12,435
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	7,100	74,649	-	-
Total receipts	<u>60,000</u>	<u>74,649</u>	<u>62,046</u>	<u>12,435</u>
Disbursements:				
Personal services	60,754	80,453	36,229	9,727
Supplies	-	-	11,584	-
Other services and charges	-	-	1,319	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>60,754</u>	<u>80,453</u>	<u>49,132</u>	<u>9,727</u>
Excess (deficiency) of receipts over disbursements	<u>(754)</u>	<u>(5,804)</u>	<u>12,914</u>	<u>2,708</u>
Cash and investments - ending	<u>\$ 57,106</u>	<u>\$ (20,988)</u>	<u>\$ 20,850</u>	<u>\$ 13,262</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Lawrence County Bridge Inspection	Lawrence County Bridge #150	Lawrence County Veterans Court	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 28,445,933
Receipts:				
Taxes	-	-	-	64,113,573
Intergovernmental receipts	33,285	22,548	30,125	35,642,634
Charges for services	-	-	-	5,402,478
Fines and forfeits	-	-	-	3,029,889
Other receipts	119,476	106,000	-	22,344,747
Total receipts	152,761	128,548	30,125	130,533,321
Disbursements:				
Personal services	-	-	15,684	15,913,298
Supplies	73,764	126,988	-	2,108,388
Other services and charges	-	-	-	7,849,108
Debt service - principal and interest	-	-	-	262,181
Capital outlay	-	-	-	1,816,987
Other disbursements	-	-	-	95,937,218
Total disbursements	73,764	126,988	15,684	123,887,180
Excess (deficiency) of receipts over disbursements	78,997	1,560	14,441	6,646,141
Cash and investments - ending	\$ 78,997	\$ 1,560	\$ 14,441	\$ 35,092,074

OTHER INFORMATION

LAWRENCE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 724,709</u>	<u>\$ -</u>

LAWRENCE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Courthouse Annex Building Corporation	Courthouse Plaza Lease	\$ 259,713	7/15/2002	1/15/2023
Total of annual lease payments		<u>\$ 259,713</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/>.