

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

FINANCIAL STATEMENT AUDIT REPORT

OF

LAWRENCE COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
06/09/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-54
Other Information:	
Schedule of Payables and Receivables	56
Schedule of Capital Assets.....	57
Other Reports.....	58

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Jessica Staggs	01-01-22 to 12-31-23
County Treasurer	Jody Edwards	01-01-22 to 12-31-23
Clerk of the Circuit Court	Billie Turney Amy Voorhies (interim) Amy Voorhies	01-01-22 to 02-10-23 02-11-23 to 02-15-23 02-16-23 to 12-31-23
County Sheriff	Michael Branham Greg Day	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Myron D. Rainey (Vacant) Jessica Allen	01-01-22 to 05-31-22 06-01-22 to 07-22-22 07-23-22 to 12-31-23
President of the Board of County Commissioners	Rodney Fish Dustin Gabhart	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Scott Smith Jeff Lytton	01-01-22 to 12-31-22 01-01-23 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAWRENCE COUNTY, INDIANA

Report on the Audit of the Financial Statement

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, 2022, 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 and for the year ended December 31, 2022, 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 and for the year ended December 31, 2022, 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 Statement* 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)

Responsibilities of Management 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 and related disclosures 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 Capital Assets, 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 do 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 May 9, 2023, 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

May 9, 2023

(This page intentionally left blank.)

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, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Omitted Property Audits	\$ 60,377	\$ -	\$ 1,405	\$ 58,972
General	5,214,546	17,683,867	18,110,768	4,787,645
Accident Report	2,968	5,576	945	7,599
Aviation	65,914	79,551	113,168	32,297
Bid Deposits And Bonds Holding	140	-	-	140
Campaign Finance Enforcement - County	250	100	-	350
City And Town Court Costs	56,116	7,942	1,983	62,075
Clerk's Records Perpetuation	82,968	29,711	20,460	92,219
Community Corrections	1,858	266,723	268,372	209
Community Transition Program	157,033	57,667	24,500	190,200
Sales Disclosure - County Share	30,502	20,495	5,700	45,297
Covered Bridge	44,098	1,850	490	45,458
Cumulative Bridge	1,887,999	1,168,084	1,365,144	1,690,939
Cumulative Capital Development	1,415,257	227,831	-	1,643,088
Drug Free Community	59,583	40,865	44,052	56,396
Economic Development Fee	175	158,155	158,155	175
Emergency Planning/Right To Know	14,094	4,396	3,392	15,098
Firearms Training	20,040	51,960	34,954	37,046
Health	885,268	676,205	386,900	1,174,573
Local Health Maintenance	85,245	16,570	49,988	51,827
Local Road And Street	956,683	772,018	478,269	1,250,432
LIT Public Safety - County Share	265,949	1,383,268	1,377,290	271,927
Misdemeanant	59,079	50,973	54,187	55,865
Motor Vehicle Highway	1,467,917	3,065,678	2,876,555	1,657,040
Plat Book	107,695	34,570	7,400	134,865
Rainy Day	2,317,851	-	-	2,317,851
Recorder's Records Perpetuation	434,798	150,536	169,135	416,199
Riverboat	362,563	103,827	270,709	195,681
Sex And Violent Offender Administration	6,232	5,180	833	10,579
Sheriff's Pension Trust	20,746	26,139	46,885	-
Supplemental Public Defender Services	45,118	27,489	8,217	64,390
Surplus Tax	139,490	1,124,245	76,940	1,186,795
Surveyor's Corner Perpetuation	114,323	43,630	52,461	105,492
Tax Sale Fees	1,260,323	-	1,266,082	(5,759)
Tax Sale Redemption	16,583	157,785	160,090	14,278
Guardian Ad Litem	55,964	50,796	68,817	37,943
Auditors Ineligible Deductions	32,978	-	15,647	17,331
County Elected Officials Training	39,784	8,806	5,325	43,265
County Offender Transportation Fund	1,250	313	-	1,563
Statewide 911	1,282,168	561,244	676,260	1,167,152
Reassessment	716,835	210,170	377,292	549,713
Opioid Restricted	-	155,774	-	155,774
Opioid Unrestricted	-	37,826	-	37,826
Adult Probation Administrative	113,567	135,706	127,161	122,112
Juvenile Probation Administrative	9,861	6,374	-	16,235
Alternative Dispute Resolution	20,625	4,980	125	25,480
County User Fee	1,024,474	612,103	565,609	1,070,968
Sheriff Sale Administration	147,523	7,410	4,200	150,733
Donations	16,540	17,145	16,249	17,436
TIF Capital Projects	110	-	-	110
Debt Service Fund	224,755	129,778	259,713	94,820
Self-Insurance	1,716,351	2,236,524	3,399,601	553,274
Payroll Clearing	34,385	7,980,940	7,264,134	751,191
Settlement	31,283	48,228,209	48,246,175	13,317
Wheel Tax / Surtax Combined	3	1,321,260	1,320,765	498
CVET Agency	-	304,374	304,374	-
Financial Institution Tax	-	549,579	549,579	-
Local Income Tax-Property Tax Relief	135,394	5,739,799	5,349,020	526,173
State Fines And Forfeitures	-	600	600	-
Infraction Judgements	311	5,977	5,981	307
Special Death Benefit	190	2,090	2,090	190
Sales Disclosure - State Share	915	8,785	9,100	600
Coroners Training & Con't Education	719	7,161	7,504	376
Interstate Compact - State Share	62	313	313	62
Mortgage Recording Fees - State Share	511	5,289	5,465	335
Sex And Violent Offender Admin - State	21	377	363	35
Child Restraint Violation Fines	25	350	350	25
Education Plate Fees Agency	461	469	469	461
Riverboat Revenue Sharing	2,002	253,112	178,171	76,943
Innkeepers Tax Collections	120,169	440,154	458,000	102,323
93.563 Prosecutor PCA	5,697	6,109	10,785	1,021
93.563 Title IV-D Incentive	145,815	15,667	9,747	151,735

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
93.563 Prosecutor IV-D Incentive-Post Oct '99	158,685	24,037	43,270	139,452
93.563 Clerk IV-D Incentive-Post Oct '99	45,713	15,667	10,997	50,383
Child Advocacy	200	-	-	200
Old Community Corrections	(78)	-	-	(78)
D25-17-338 Juvenile Comm. Corrections	5,969	47,851	52,228	1,592
Welfare Trust	42,656	-	-	42,656
LOIT Public Safety	791	-	-	791
Homestead Credit Rebate	81	-	-	81
Excess CAGIT	3	-	-	3
2010 Tax Sale Surplus	26,184	-	-	26,184
2010 Tax Sale Redemption	882	-	-	882
Surplus Dog	1,987	-	-	1,987
CFDA#93.116 In Tuberculosis Grant	-	17,454	18,596	(1,142)
American Rescue Plan Grant	4,406,296	4,406,296	-	8,812,592
EDS#d-3-17-11635 JAG PD	(935)	-	-	(935)
IN Supreme Ct Problem Solving Grant	10,772	-	8,976	1,796
Juvenile Community Corrections	-	25,000	24,792	208
Juvenile Project Income	47,937	25,565	-	73,502
PD Mental Health & Addiction	(11,743)	-	-	(11,743)
Comm Corr Foundation Grant	701	-	411	290
Justice Reinvestment Grant-CRP	27	194,156	194,350	(167)
Sheriff Inmate Trust	45,876	535,689	535,566	45,999
Sheriff Commissary Fund	83,729	354,753	337,114	101,368
Trust-Odyssey	1,045,232	2,052,476	2,210,292	887,416
Child Support-ISETS	7,230	558,091	560,705	4,616
Treasurer's After Settlement Collections	1,530,613	1,403,015	1,530,061	1,403,567
Tourism Commission	191,861	471,426	339,277	324,010
MVH Restricted	957,995	1,825,987	1,413,225	1,370,757
Lawrence County Redevelopment	1,314,167	4,626	152,894	1,165,899
Aviation Fuel Fund	18,212	159,349	175,465	2,096
Prosecutor CEF	14	-	-	14
ISP Marijuana Extrication	77	-	-	77
Immunization	61,363	89,769	93,439	57,693
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	372,050	8,448	-	380,498
Old Project Income	900	-	-	900
Investigator's Cash Fund	572	-	-	572
Tax Sale Reimbursement	21,218	-	-	21,218
Emergency Management	338,837	179,806	80,765	437,878
Airport Local Match Fund	766	-	-	766
Seized Asset Fund (Prosecutor)	15,613	11,524	21,997	5,140
Surveyor Oversize Color Copies	2,303	555	-	2,858
Hangar Improvement	29,041	42,518	19,244	52,315
Common School Fund	25	3,707	2,341	1,391
LIT-2016 Special Distribution	235,126	-	-	235,126
LIT-Certified Shares	1,479	10,600,052	10,600,052	1,479
LIT-Public Safety	2,250	2,650,675	2,650,013	2,912
Runway Paving Grant	42,649	229,679	195,168	77,160
06JF017 Juvenile Detention Alt	5,702	-	-	5,702
Victim Assistance Grant	(20,128)	67,662	89,343	(41,809)
Law Co HD NACCHO Award (MRC)	502	-	-	502
Immunization & Vaccines PNFLU	(12,147)	101,717	93,031	(3,461)
CASA - Voca Grant	(136,951)	247,353	149,362	(38,960)
Lawrence Cty CASA Wellness Grant	-	35,000	-	35,000
Cares Act Reimbursement	225,456	4,540	229,996	-
Cyber Grant CFDA# 97.067	(1,445)	-	-	(1,445)
CFDA93.268 Immun& Vac/Children	(2,220)	84,837	83,695	(1,078)
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	54,020	16,285	12,393	57,912
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	2,203	-	890	1,313
K8-2011-03-03-19 Operation Pul	(2,780)	-	-	(2,780)
022T IN Supreme Court Grant	1,753	-	-	1,753

LAWRENCE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
09-JF-012 Juv Detention Altern	71	-	-	71
Public Health Preparedness Gra	5,209	22,212	22,157	5,264
SHSP Grant	3	-	-	3
HD-009-011 Indiana Housing Gra	1	1,613	-	1,614
Start the Peace Grant	11	-	-	11
Tobacco Settlement Grant	27,861	-	-	27,861
MRC GR. Medical Reserve Corps	(10,566)	-	-	(10,566)
C44P-3-126B Dist Fire Training	400	-	-	400
IN Local Health Dept Trust Account	63,355	11,899	31,051	44,203
DUI Task Force Grant	1,056	-	-	1,056
PD Survey Grant(Ed Byrne JAG)	267	-	-	267
Problem Solv Court Superior I	(470)	-	-	(470)
Counsel In The Court Grant	1,345	-	-	1,345
Problem Solving Superior I	15,627	8,000	17,245	6,382
SIAGS Grant	-	75,000	75,000	-
Ebola	696	-	-	696
Community Crossings Grant	46,057	991,427	991,427	46,057
Justice Reinvestment Grant	(1)	-	-	(1)
022T Supreme Court Grant	6,128	8,000	10,174	3,954
ISP Marijuana Ext Pol Equio	4,343	50	4,115	278
2013/14 Data Share Grant	1,000	-	-	1,000
Lawrence Co. Justice Reinvestment Grant	10	-	-	10
Housing Rehabilitation - CDBG	-	9,201	9,201	-
CFDA# 20.205 Sign Grant	(14,865)	36,780	97,702	(75,787)
16.738 2017&17&18 JAG Grant	(33,581)	-	-	(33,581)
Superior II Court Problem Solving Grant	659	128,139	127,608	1,190
JRG-Doc-CRRP Sup1 Prob Solv Court	1,220	136,457	136,343	1,334
Justice Partners Addiction	57,106	12,052	56,002	13,156
Prosecutor's Stop Grant	(20,988)	42,290	54,736	(33,434)
Juv Detention Alternative Initiative	20,850	82,036	71,387	31,499
PSC I Victim Services	7,380	340	2,347	5,373
C.H.I.R.P. Grant	13,262	9,177	10,453	11,986
Lawrence County Bridge Inspection	78,997	171,419	88,427	161,989
Lawrence County Bridge #150	1,560	630,950	680,168	(47,658)
Lawrence County Veterans Court	14,441	53,779	68,661	(441)
Problem Solving Court Stop Grant	-	400	1,840	(1,440)
Wastewater Treatment Plant	-	600,000	600,000	-
IN Sup Crt Problem Solving Grt	-	8,000	3,840	4,160
Totals	<u>\$ 35,092,074</u>	<u>\$ 126,023,235</u>	<u>\$ 121,764,245</u>	<u>\$ 39,351,064</u>

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

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, 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.

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.

LAWRENCE COUNTY
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).

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.

LAWRENCE COUNTY
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.

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

F. Interfund Transfers

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

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.

LAWRENCE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund 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.

New employees hired have a one-time election to join the PERF Hybrid.

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:

LAWRENCE COUNTY
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 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 posting errors, which were corrected after December 31, 2022, 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, 2022.

Note 8. Holding Corporation

The County has entered into a capital lease with the Courthouse Annex Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$259,713.

Note 9. Combined Funds

Funds of Jail Lease Rental, Courthouse Plaza Lease/Rental, and Extension Bldg Lease/Rental related to Debt Service Fund were reported individually in the prior financial statement, but were combined into one fund for the current 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, 2022

	Omitted Property Audits	General	Accident Report	Aviation	Bid Deposits And Bonds Holding
Cash and investments - beginning	\$ 60,377	\$ 5,214,546	\$ 2,968	\$ 65,914	\$ 140
Receipts:					
Taxes	-	11,363,374	-	74,581	-
Intergovernmental receipts	-	1,005,350	-	4,895	-
Charges for services	-	1,383,884	5,576	-	-
Fines and forfeits	-	117,257	-	-	-
Other receipts	-	3,814,002	-	75	-
Total receipts	-	17,683,867	5,576	79,551	-
Disbursements:					
Personal services	-	12,269,743	-	44,575	-
Supplies	-	172,799	-	2,697	-
Other services and charges	-	2,784,898	945	59,358	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	43,611	-	6,538	-
Other disbursements	1,405	2,839,717	-	-	-
Total disbursements	1,405	18,110,768	945	113,168	-
Excess (deficiency) of receipts over (under) disbursements	(1,405)	(426,901)	4,631	(33,617)	-
Cash and investments - ending	\$ 58,972	\$ 4,787,645	\$ 7,599	\$ 32,297	\$ 140

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Campaign Finance Enforcement - County	City And Town Court Costs	Clerk's Records Perpetuation	Community Corrections	Community Transition Program
Cash and investments - beginning	\$ 250	\$ 56,116	\$ 82,968	\$ 1,858	\$ 157,033
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	266,723	57,667
Charges for services	100	-	-	-	-
Fines and forfeits	-	7,942	29,711	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>100</u>	<u>7,942</u>	<u>29,711</u>	<u>266,723</u>	<u>57,667</u>
Disbursements:					
Personal services	-	-	16,560	243,180	-
Supplies	-	-	2,191	11,246	-
Other services and charges	-	-	-	13,946	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	1,709	-	-
Other disbursements	-	1,983	-	-	24,500
Total disbursements	<u>-</u>	<u>1,983</u>	<u>20,460</u>	<u>268,372</u>	<u>24,500</u>
Excess (deficiency) of receipts over (under) disbursements	<u>100</u>	<u>5,959</u>	<u>9,251</u>	<u>(1,649)</u>	<u>33,167</u>
Cash and investments - ending	<u>\$ 350</u>	<u>\$ 62,075</u>	<u>\$ 92,219</u>	<u>\$ 209</u>	<u>\$ 190,200</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sales Disclosure -	County Share	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community
Cash and investments - beginning	\$	30,502	\$ 44,098	\$ 1,887,999	\$ 1,415,257	\$ 59,583
Receipts:						
Taxes	-	-	-	989,430	201,192	-
Intergovernmental receipts	-	-	-	131,131	26,639	-
Charges for services	20,495	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	40,865
Other receipts	-	-	1,850	47,523	-	-
Total receipts	20,495	1,850	1,850	1,168,084	227,831	40,865
Disbursements:						
Personal services	-	-	-	214,488	-	-
Supplies	-	-	-	236,928	-	100
Other services and charges	5,700	-	-	181,025	-	43,952
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	24,856	-	-
Other disbursements	-	-	490	707,847	-	-
Total disbursements	5,700	490	490	1,365,144	-	44,052
Excess (deficiency) of receipts over (under) disbursements	14,795	1,360	1,360	(197,060)	227,831	(3,187)
Cash and investments - ending	\$	45,297	\$ 45,458	\$ 1,690,939	\$ 1,643,088	\$ 56,396

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Economic Development Fee	Emergency Planning/Right To Know	Firearms Training	Health	Local Health Maintenance
Cash and investments - beginning	\$ 175	\$ 14,094	\$ 20,040	\$ 885,268	\$ 85,245
Receipts:					
Taxes	-	-	-	370,684	-
Intergovernmental receipts	-	4,396	-	49,147	16,570
Charges for services	-	-	51,960	101,748	-
Fines and forfeits	-	-	-	-	-
Other receipts	158,155	-	-	154,626	-
Total receipts	158,155	4,396	51,960	676,205	16,570
Disbursements:					
Personal services	-	-	-	356,816	-
Supplies	-	31	-	3,453	3,306
Other services and charges	-	3,361	-	18,094	41,619
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	5,063
Other disbursements	158,155	-	34,954	8,537	-
Total disbursements	158,155	3,392	34,954	386,900	49,988
Excess (deficiency) of receipts over (under) disbursements	-	1,004	17,006	289,305	(33,418)
Cash and investments - ending	\$ 175	\$ 15,098	\$ 37,046	\$ 1,174,573	\$ 51,827

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Local Road And Street	LIT Public Safety - County Share	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 956,683	\$ 265,949	\$ 59,079	\$ 1,467,917	\$ 107,695
Receipts:					
Taxes	-	1,383,268	-	1,034,386	-
Intergovernmental receipts	327,980	-	-	1,825,987	-
Charges for services	-	-	-	-	34,570
Fines and forfeits	-	-	-	-	-
Other receipts	444,038	-	50,973	205,305	-
Total receipts	772,018	1,383,268	50,973	3,065,678	34,570
Disbursements:					
Personal services	-	537,673	-	1,040,093	-
Supplies	478,269	211,827	5,975	291,305	2,900
Other services and charges	-	559,365	14,212	1,285,466	4,500
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	68,425	34,000	12,994	-
Other disbursements	-	-	-	246,697	-
Total disbursements	478,269	1,377,290	54,187	2,876,555	7,400
Excess (deficiency) of receipts over (under) disbursements	293,749	5,978	(3,214)	189,123	27,170
Cash and investments - ending	\$ 1,250,432	\$ 271,927	\$ 55,865	\$ 1,657,040	\$ 134,865

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Rainy Day	Recorder's Records Perpetuation	Riverboat	Sex And Violent Offender Administration	Sheriff's Pension Trust
Cash and investments - beginning	\$ 2,317,851	\$ 434,798	\$ 362,563	\$ 6,232	\$ 20,746
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	103,827	-	-
Charges for services	-	150,536	-	5,180	26,139
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	150,536	103,827	5,180	26,139
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	833	-
Other services and charges	-	169,135	219,738	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	50,971	-	-
Other disbursements	-	-	-	-	46,885
Total disbursements	-	169,135	270,709	833	46,885
Excess (deficiency) of receipts over (under) disbursements	-	(18,599)	(166,882)	4,347	(20,746)
Cash and investments - ending	\$ 2,317,851	\$ 416,199	\$ 195,681	\$ 10,579	\$ -

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Supplemental Public Defender Services	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 45,118	\$ 139,490	\$ 114,323	\$ 1,260,323	\$ 16,583
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	43,630	-	-
Fines and forfeits	27,489	-	-	-	-
Other receipts	-	1,124,245	-	-	157,785
Total receipts	<u>27,489</u>	<u>1,124,245</u>	<u>43,630</u>	<u>-</u>	<u>157,785</u>
Disbursements:					
Personal services	-	-	4,190	-	-
Supplies	4,420	-	536	-	-
Other services and charges	3,797	76,940	21,970	1,266,082	160,090
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	25,765	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>8,217</u>	<u>76,940</u>	<u>52,461</u>	<u>1,266,082</u>	<u>160,090</u>
Excess (deficiency) of receipts over (under) disbursements	<u>19,272</u>	<u>1,047,305</u>	<u>(8,831)</u>	<u>(1,266,082)</u>	<u>(2,305)</u>
Cash and investments - ending	<u>\$ 64,390</u>	<u>\$ 1,186,795</u>	<u>\$ 105,492</u>	<u>\$ (5,759)</u>	<u>\$ 14,278</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Guardian Ad Litem	Auditors Ineligible Deductions	County Elected Officials Training	County Offender Transportation Fund	Statewide 911
Cash and investments - beginning	\$ 55,964	\$ 32,978	\$ 39,784	\$ 1,250	\$ 1,282,168
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	50,796	-	-	-	561,244
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	8,806	313	-
Total receipts	<u>50,796</u>	<u>-</u>	<u>8,806</u>	<u>313</u>	<u>561,244</u>
Disbursements:					
Personal services	24,748	15,647	27	-	68,715
Supplies	-	-	-	-	-
Other services and charges	44,069	-	5,226	-	571,953
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	20,592
Other disbursements	-	-	72	-	15,000
Total disbursements	<u>68,817</u>	<u>15,647</u>	<u>5,325</u>	<u>-</u>	<u>676,260</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(18,021)</u>	<u>(15,647)</u>	<u>3,481</u>	<u>313</u>	<u>(115,016)</u>
Cash and investments - ending	<u>\$ 37,943</u>	<u>\$ 17,331</u>	<u>\$ 43,265</u>	<u>\$ 1,563</u>	<u>\$ 1,167,152</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Reassessment	Opioid Restricted	Opioid Unrestricted	Adult Probation Administrative	Juvenile Probation Administrative
Cash and investments - beginning	\$ 716,835	\$ -	\$ -	\$ 113,567	\$ 9,861
Receipts:					
Taxes	185,596	-	-	-	-
Intergovernmental receipts	24,574	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	135,706	6,374
Other receipts	-	155,774	37,826	-	-
Total receipts	<u>210,170</u>	<u>155,774</u>	<u>37,826</u>	<u>135,706</u>	<u>6,374</u>
Disbursements:					
Personal services	44,121	-	-	127,161	-
Supplies	2,601	-	-	-	-
Other services and charges	324,329	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	6,241	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>377,292</u>	<u>-</u>	<u>-</u>	<u>127,161</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(167,122)</u>	<u>155,774</u>	<u>37,826</u>	<u>8,545</u>	<u>6,374</u>
Cash and investments - ending	<u>\$ 549,713</u>	<u>\$ 155,774</u>	<u>\$ 37,826</u>	<u>\$ 122,112</u>	<u>\$ 16,235</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Alternative Dispute Resolution	County User Fee	Sheriff Sale Administration	Donations	TIF Capital Projects
Cash and investments - beginning	\$ 20,625	\$ 1,024,474	\$ 147,523	\$ 16,540	\$ 110
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	4,980	-	-	-	-
Other receipts	-	612,103	7,410	17,145	-
Total receipts	4,980	612,103	7,410	17,145	-
Disbursements:					
Personal services	125	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	565,609	4,200	16,249	-
Total disbursements	125	565,609	4,200	16,249	-
Excess (deficiency) of receipts over (under) disbursements	4,855	46,494	3,210	896	-
Cash and investments - ending	\$ 25,480	\$ 1,070,968	\$ 150,733	\$ 17,436	\$ 110

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Debt Service Fund	Self-Insurance	Payroll Clearing	Settlement	Wheel Tax / Surtax Combined
Cash and investments - beginning	\$ 224,755	\$ 1,716,351	\$ 34,385	\$ 31,283	\$ 3
Receipts:					
Taxes	115,529	-	-	48,228,209	-
Intergovernmental receipts	14,249	-	-	-	1,321,260
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,236,524	7,980,940	-	-
Total receipts	<u>129,778</u>	<u>2,236,524</u>	<u>7,980,940</u>	<u>48,228,209</u>	<u>1,321,260</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	259,713	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	3,399,601	7,264,134	48,246,175	1,320,765
Total disbursements	<u>259,713</u>	<u>3,399,601</u>	<u>7,264,134</u>	<u>48,246,175</u>	<u>1,320,765</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(129,935)</u>	<u>(1,163,077)</u>	<u>716,806</u>	<u>(17,966)</u>	<u>495</u>
Cash and investments - ending	<u>\$ 94,820</u>	<u>\$ 553,274</u>	<u>\$ 751,191</u>	<u>\$ 13,317</u>	<u>\$ 498</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CVET Agency	Financial Institution Tax	Local Income Tax-Property Tax Relief	State Fines And Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ 135,394	\$ -	\$ 311
Receipts:					
Taxes	-	-	5,739,799	-	-
Intergovernmental receipts	304,374	549,579	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	600	5,977
Other receipts	-	-	-	-	-
Total receipts	<u>304,374</u>	<u>549,579</u>	<u>5,739,799</u>	<u>600</u>	<u>5,977</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	304,374	549,579	5,349,020	600	5,981
Total disbursements	<u>304,374</u>	<u>549,579</u>	<u>5,349,020</u>	<u>600</u>	<u>5,981</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	390,779	-	(4)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 526,173</u>	<u>\$ -</u>	<u>\$ 307</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 190	\$ 915	\$ 719	\$ 62	\$ 511
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	8,785	7,161	-	5,289
Fines and forfeits	-	-	-	-	-
Other receipts	2,090	-	-	313	-
Total receipts	2,090	8,785	7,161	313	5,289
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,090	9,100	7,504	313	5,465
Total disbursements	2,090	9,100	7,504	313	5,465
Excess (deficiency) of receipts over (under) disbursements	-	(315)	(343)	-	(176)
Cash and investments - ending	\$ 190	\$ 600	\$ 376	\$ 62	\$ 335

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sex And Violent Offender Admin - State	Child Restraint Violation Fines	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 21	\$ 25	\$ 461	\$ 2,002	\$ 120,169
Receipts:					
Taxes	-	-	-	-	440,154
Intergovernmental receipts	-	-	469	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	350	-	-	-
Other receipts	377	-	-	253,112	-
Total receipts	377	350	469	253,112	440,154
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	363	350	469	178,171	458,000
Total disbursements	363	350	469	178,171	458,000
Excess (deficiency) of receipts over (under) disbursements	14	-	-	74,941	(17,846)
Cash and investments - ending	\$ 35	\$ 25	\$ 461	\$ 76,943	\$ 102,323

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	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	\$ 5,697	\$ 145,815	\$ 158,685	\$ 45,713	\$ 200
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	15,667	24,037	15,667	-
Charges for services	6,109	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>6,109</u>	<u>15,667</u>	<u>24,037</u>	<u>15,667</u>	<u>-</u>
Disbursements:					
Personal services	-	-	25,706	3,802	-
Supplies	-	-	-	-	-
Other services and charges	10,785	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	9,747	17,564	7,195	-
Total disbursements	<u>10,785</u>	<u>9,747</u>	<u>43,270</u>	<u>10,997</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(4,676)</u>	<u>5,920</u>	<u>(19,233)</u>	<u>4,670</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,021</u>	<u>\$ 151,735</u>	<u>\$ 139,452</u>	<u>\$ 50,383</u>	<u>\$ 200</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Old Community Corrections	D25-17-338 Juvenile Comm. Corrections	Welfare Trust	LOIT Public Safety	Homestead Credit Rebate
Cash and investments - beginning	\$ (78)	\$ 5,969	\$ 42,656	\$ 791	\$ 81
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	47,851	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	47,851	-	-	-
Disbursements:					
Personal services	-	51,226	-	-	-
Supplies	-	5	-	-	-
Other services and charges	-	997	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	52,228	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(4,377)	-	-	-
Cash and investments - ending	\$ (78)	\$ 1,592	\$ 42,656	\$ 791	\$ 81

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Excess CAGIT	2010 Tax Sale Surplus	2010 Tax Sale Redemption	Surplus Dog	CFDA#93.116 In Tuberculosis Grant
Cash and investments - beginning	\$ 3	\$ 26,184	\$ 882	\$ 1,987	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	17,454
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	17,454
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	9,919
Other services and charges	-	-	-	-	8,677
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	18,596
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	(1,142)
Cash and investments - ending	\$ 3	\$ 26,184	\$ 882	\$ 1,987	\$ (1,142)

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	American Rescue Plan Grant	EDS#d-3-17-11635 JAG PD	IN Supreme Ct Problem Solving Grant	Juvenile Community Corrections	Juvenile Project Income
Cash and investments - beginning	\$ 4,406,296	\$ (935)	\$ 10,772	\$ -	\$ 47,937
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	4,406,296	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	25,000	25,565
Total receipts	4,406,296	-	-	25,000	25,565
Disbursements:					
Personal services	-	-	8,381	50	-
Supplies	-	-	152	8,284	-
Other services and charges	-	-	443	13,999	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,459	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	8,976	24,792	-
Excess (deficiency) of receipts over (under) disbursements	4,406,296	-	(8,976)	208	25,565
Cash and investments - ending	\$ 8,812,592	\$ (935)	\$ 1,796	\$ 208	\$ 73,502

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PD Mental Health & Addiction	Comm Corr Foundation Grant	Justice Reinvestment Grant-CRP	Sheriff Inmate Trust	Sheriff Commissary Fund
Cash and investments - beginning	\$ (11,743)	\$ 701	\$ 27	\$ 45,876	\$ 83,729
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	535,689	354,753
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	194,156	-	-
Total receipts	-	-	194,156	535,689	354,753
Disbursements:					
Personal services	-	-	194,350	-	-
Supplies	-	411	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	535,566	337,114
Total disbursements	-	411	194,350	535,566	337,114
Excess (deficiency) of receipts over (under) disbursements	-	(411)	(194)	123	17,639
Cash and investments - ending	<u>\$ (11,743)</u>	<u>\$ 290</u>	<u>\$ (167)</u>	<u>\$ 45,999</u>	<u>\$ 101,368</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Trust-Odyssey	Child Support-ISETS	Treasurer's After Settlement Collections	Tourism Commission	MVH Restricted
Cash and investments - beginning	\$ 1,045,232	\$ 7,230	\$ 1,530,613	\$ 191,861	\$ 957,995
Receipts:					
Taxes	-	-	-	471,426	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	1,403,015	-	-
Fines and forfeits	2,052,476	558,091	-	-	-
Other receipts	-	-	-	-	1,825,987
Total receipts	<u>2,052,476</u>	<u>558,091</u>	<u>1,403,015</u>	<u>471,426</u>	<u>1,825,987</u>
Disbursements:					
Personal services	-	-	-	-	639,310
Supplies	-	-	-	-	773,915
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	2,210,292	560,705	1,530,061	339,277	-
Total disbursements	<u>2,210,292</u>	<u>560,705</u>	<u>1,530,061</u>	<u>339,277</u>	<u>1,413,225</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(157,816)</u>	<u>(2,614)</u>	<u>(127,046)</u>	<u>132,149</u>	<u>412,762</u>
Cash and investments - ending	<u>\$ 887,416</u>	<u>\$ 4,616</u>	<u>\$ 1,403,567</u>	<u>\$ 324,010</u>	<u>\$ 1,370,757</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Lawrence County Redevelopment	Aviation Fuel Fund	Prosecutor CEF	ISP Marijuana Extrication	Immunization
Cash and investments - beginning	\$ 1,314,167	\$ 18,212	\$ 14	\$ 77	\$ 61,363
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	159,349	-	-	89,498
Fines and forfeits	-	-	-	-	-
Other receipts	4,626	-	-	-	271
Total receipts	4,626	159,349	-	-	89,769
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	152,894	175,465	-	-	93,439
Total disbursements	152,894	175,465	-	-	93,439
Excess (deficiency) of receipts over (under) disbursements	(148,268)	(16,116)	-	-	(3,670)
Cash and investments - ending	\$ 1,165,899	\$ 2,096	\$ 14	\$ 77	\$ 57,693

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Pandemic Flu	Safe Haven NLCS Grant	PCA Child Support Enforcement	2008 Tax Sale Surplus	Dunn County Rental
Cash and investments - beginning	\$ 729	\$ 128	\$ 575	\$ 2,840	\$ 79,700
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 (under) disbursements	-	-	-	-	-
Cash and investments - ending	\$ 729	\$ 128	\$ 575	\$ 2,840	\$ 79,700

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	DH Post Closing	Old Project Income	Investigator's Cash Fund	Tax Sale Reimbursement	Emergency Management
Cash and investments - beginning	\$ 372,050	\$ 900	\$ 572	\$ 21,218	\$ 338,837
Receipts:					
Taxes	-	-	-	-	138,807
Intergovernmental receipts	-	-	-	-	18,379
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,448	-	-	-	22,620
Total receipts	<u>8,448</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>179,806</u>
Disbursements:					
Personal services	-	-	-	-	70,439
Supplies	-	-	-	-	1,019
Other services and charges	-	-	-	-	4,020
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	5,287
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,765</u>
Excess (deficiency) of receipts over (under) disbursements	<u>8,448</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,041</u>
Cash and investments - ending	<u>\$ 380,498</u>	<u>\$ 900</u>	<u>\$ 572</u>	<u>\$ 21,218</u>	<u>\$ 437,878</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Airport Local Match Fund	Seized Asset Fund (Prosecutor)	Surveyor Oversize Color Copies	Hangar Improvement	Common School Fund
Cash and investments - beginning	\$ 766	\$ 15,613	\$ 2,303	\$ 29,041	\$ 25
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	555	42,518	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	11,524	-	-	3,707
Total receipts	-	11,524	555	42,518	3,707
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	21,997	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	19,244	2,341
Total disbursements	-	21,997	-	19,244	2,341
Excess (deficiency) of receipts over (under) disbursements	-	(10,473)	555	23,274	1,366
Cash and investments - ending	\$ 766	\$ 5,140	\$ 2,858	\$ 52,315	\$ 1,391

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT-2016 Special Distribution	LIT-Certified Shares	LIT-Public Safety	Runway Paving Grant	06JF017 Juvenile Detention Alt
Cash and investments - beginning	\$ 235,126	\$ 1,479	\$ 2,250	\$ 42,649	\$ 5,702
Receipts:					
Taxes	-	-	2,650,675	-	-
Intergovernmental receipts	-	-	-	229,679	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	10,600,052	-	-	-
Total receipts	-	10,600,052	2,650,675	229,679	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	195,168	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	10,600,052	2,650,013	-	-
Total disbursements	-	10,600,052	2,650,013	195,168	-
Excess (deficiency) of receipts over (under) disbursements	-	-	662	34,511	-
Cash and investments - ending	\$ 235,126	\$ 1,479	\$ 2,912	\$ 77,160	\$ 5,702

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Victim Assistance Grant	Law Co HD NACCHO Award (MRC)	Immunization & Vaccines PNFLU	CASA - Voca Grant	Lawrence Cty CASA Wellness Grant
Cash and investments - beginning	\$ (20,128)	\$ 502	\$ (12,147)	\$ (136,951)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	67,662	-	98,497	247,353	35,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	3,220	-	-
Total receipts	<u>67,662</u>	<u>-</u>	<u>101,717</u>	<u>247,353</u>	<u>35,000</u>
Disbursements:					
Personal services	43,510	-	30,355	127,644	-
Supplies	-	-	12,436	-	-
Other services and charges	29,956	-	50,240	21,718	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	15,877	-	-	-	-
Total disbursements	<u>89,343</u>	<u>-</u>	<u>93,031</u>	<u>149,362</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(21,681)</u>	<u>-</u>	<u>8,686</u>	<u>97,991</u>	<u>35,000</u>
Cash and investments - ending	<u>\$ (41,809)</u>	<u>\$ 502</u>	<u>\$ (3,461)</u>	<u>\$ (38,960)</u>	<u>\$ 35,000</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Cares Act Reimbursement	Cyber Grant CFDA# 97.067	CFDA93,268 Immun& Vac/Children	LEP Subgrant FEMA - Planning	Bio-Terrorism Preparedness
Cash and investments - beginning	\$ 225,456	\$ (1,445)	\$ (2,220)	\$ 16	\$ 1,226
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	4,540	-	76,300	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	8,537	-	-
Total receipts	<u>4,540</u>	<u>-</u>	<u>84,837</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	58,231	-	-
Supplies	-	-	16,286	-	-
Other services and charges	4,540	-	5,958	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	225,456	-	3,220	-	-
Total disbursements	<u>229,996</u>	<u>-</u>	<u>83,695</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(225,456)</u>	<u>-</u>	<u>1,142</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (1,445)</u>	<u>\$ (1,078)</u>	<u>\$ 16</u>	<u>\$ 1,226</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Bio-Terrorism District Grant	Bio-Terrorism District Part 2	08A-DJ-057 OVWI Drug Court	BPRS 146-2 Public Health Coord	Homeland Security 2006 Grant
Cash and investments - beginning	\$ 66	\$ 324	\$ 54,020	\$ 8,132	\$ 71
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	16,285	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	16,285	-	-
Disbursements:					
Personal services	-	-	9,102	-	-
Supplies	-	-	3,291	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	12,393	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	3,892	-	-
Cash and investments - ending	\$ 66	\$ 324	\$ 57,912	\$ 8,132	\$ 71

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	06St063 DV/Sexual Assault Prev	Family Court Grant	K8-2011-03-03-19 Operation Pul	022T IN Supreme Court Grant	09-JF-012 Juv Detention Altern
Cash and investments - beginning	\$ 3	\$ 2,203	\$ (2,780)	\$ 1,753	\$ 71
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	890	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	890	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(890)	-	-	-
Cash and investments - ending	\$ 3	\$ 1,313	\$ (2,780)	\$ 1,753	\$ 71

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Public Health Preparedness Gra	SHSP Grant	HD-009-011 Indiana Housing Gra	Start the Peace Grant	Tobacco Settlement Grant
Cash and investments - beginning	\$ 5,209	\$ 3	\$ 1	\$ 11	\$ 27,861
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	22,212	-	1,613	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>22,212</u>	<u>-</u>	<u>1,613</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	16,751	-	-	-	-
Supplies	2,620	-	-	-	-
Other services and charges	2,515	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	271	-	-	-	-
Total disbursements	<u>22,157</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>55</u>	<u>-</u>	<u>1,613</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 5,264</u>	<u>\$ 3</u>	<u>\$ 1,614</u>	<u>\$ 11</u>	<u>\$ 27,861</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	MRC GR. Medical Reserve Corps	C44P-3-126B Dist Fire Training	IN Local Health Dept Trust Account	DUI Task Force Grant	PD Survey Grant(Ed Byrne JAG)
Cash and investments - beginning	\$ (10,566)	\$ 400	\$ 63,355	\$ 1,056	\$ 267
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	11,899	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	11,899	-	-
Disbursements:					
Personal services	-	-	18,597	-	-
Supplies	-	-	1,631	-	-
Other services and charges	-	-	10,823	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	31,051	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(19,152)	-	-
Cash and investments - ending	\$ (10,566)	\$ 400	\$ 44,203	\$ 1,056	\$ 267

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Problem Solv Court Superior I	Counsel In The Court Grant	Problem Solving Superior I	SIAGS Grant	Ebola
Cash and investments - beginning	\$ (470)	\$ 1,345	\$ 15,627	\$ -	\$ 696
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	-	8,000	75,000	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	8,000	75,000	-
Disbursements:					
Personal services	-	-	9,358	-	-
Supplies	-	-	1,887	75,000	-
Other services and charges	-	-	6,000	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	17,245	75,000	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(9,245)	-	-
Cash and investments - ending	\$ (470)	\$ 1,345	\$ 6,382	\$ -	\$ 696

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Community Crossings Grant	Justice Reinvestment Grant	022T Supreme Court Grant	ISP Marijuana Ext Pol Equio	2013/14 Data Share Grant
Cash and investments - beginning	\$ 46,057	\$ (1)	\$ 6,128	\$ 4,343	\$ 1,000
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	736,437	-	8,000	-	-
Charges for services	-	-	-	50	-
Fines and forfeits	-	-	-	-	-
Other receipts	254,990	-	-	-	-
Total receipts	991,427	-	8,000	50	-
Disbursements:					
Personal services	-	-	4,738	-	-
Supplies	-	-	5,048	-	-
Other services and charges	-	-	388	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	991,427	-	-	-	-
Other disbursements	-	-	-	4,115	-
Total disbursements	991,427	-	10,174	4,115	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(2,174)	(4,065)	-
Cash and investments - ending	\$ 46,057	\$ (1)	\$ 3,954	\$ 278	\$ 1,000

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Lawrence Co. Justice Reinvestment Grant	Housing Rehabilitation - CDBG	CFDA# 20.205 Sign Grant	16.738 2017&17&18 JAG Grant	Superior II Court Problem Solving Grant
Cash and investments - beginning	\$ 10	\$ -	\$ (14,865)	\$ (33,581)	\$ 659
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	9,201	36,780	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	128,139
Total receipts	-	9,201	36,780	-	128,139
Disbursements:					
Personal services	-	-	-	-	126,592
Supplies	-	-	-	-	1,016
Other services and charges	-	9,201	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	97,702	-	-
Total disbursements	-	9,201	97,702	-	127,608
Excess (deficiency) of receipts over (under) disbursements	-	-	(60,922)	-	531
Cash and investments - ending	\$ 10	\$ -	\$ (75,787)	\$ (33,581)	\$ 1,190

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	JRG-Doc-CRRP Sup1 Prob Solv Court	Justice Partners Addiction	Prosecutor's Stop Grant	Juv Detention Alternative Initiative	PSC I Victim Services
Cash and investments - beginning	\$ 1,220	\$ 57,106	\$ (20,988)	\$ 20,850	\$ 7,380
Receipts:					
Taxes	-	-	-	-	-
Intergovernmental receipts	-	12,052	-	82,036	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	136,457	-	42,290	-	340
Total receipts	136,457	12,052	42,290	82,036	340
Disbursements:					
Personal services	135,293	56,002	54,736	52,921	-
Supplies	1,050	-	-	6,518	-
Other services and charges	-	-	-	11,423	2,347
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	525	-
Other disbursements	-	-	-	-	-
Total disbursements	136,343	56,002	54,736	71,387	2,347
Excess (deficiency) of receipts over (under) disbursements	114	(43,950)	(12,446)	10,649	(2,007)
Cash and investments - ending	\$ 1,334	\$ 13,156	\$ (33,434)	\$ 31,499	\$ 5,373

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	C.H.I.R.P. Grant	Lawrence County Bridge Inspection	Lawrence County Bridge #150	Lawrence County Veterans Court
Cash and investments - beginning	\$ 13,262	\$ 78,997	\$ 1,560	\$ 14,441
Receipts:				
Taxes	-	-	-	-
Intergovernmental receipts	9,177	71,419	171,203	53,779
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	100,000	459,747	-
Total receipts	<u>9,177</u>	<u>171,419</u>	<u>630,950</u>	<u>53,779</u>
Disbursements:				
Personal services	10,453	-	-	64,661
Supplies	-	88,427	680,168	4,000
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>10,453</u>	<u>88,427</u>	<u>680,168</u>	<u>68,661</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,276)</u>	<u>82,992</u>	<u>(49,218)</u>	<u>(14,882)</u>
Cash and investments - ending	<u>\$ 11,986</u>	<u>\$ 161,989</u>	<u>\$ (47,658)</u>	<u>\$ (441)</u>

LAWRENCE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Problem Solving Court Stop Grant	Wastewater Treatment Plant	IN Sup Crt Problem Solving Grt	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 35,092,074
Receipts:				
Taxes	-	-	-	73,387,110
Intergovernmental receipts	-	600,000	8,000	13,256,007
Charges for services	-	-	-	5,048,629
Fines and forfeits	-	-	-	3,004,103
Other receipts	400	-	-	31,327,386
Total receipts	400	600,000	8,000	126,023,235
Disbursements:				
Personal services	-	-	3,340	16,824,300
Supplies	-	-	-	3,124,500
Other services and charges	1,840	600,000	500	8,893,305
Debt service - principal and interest	-	-	-	259,713
Capital outlay	-	-	-	1,300,463
Other disbursements	-	-	-	91,361,964
Total disbursements	1,840	600,000	3,840	121,764,245
Excess (deficiency) of receipts over (under) disbursements	(1,440)	-	4,160	4,258,990
Cash and investments - ending	\$ (1,440)	\$ -	\$ 4,160	\$ 39,351,064

OTHER INFORMATION

LAWRENCE COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 1,155,396</u>	<u>\$ -</u>

LAWRENCE COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 5,063,036
Infrastructure	117,293,971
Buildings	55,424,519
Machinery, equipment, and vehicles	<u>10,737,878</u>
Total governmental activities	<u>188,519,404</u>
Total capital assets	<u>\$ 188,519,404</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/>.