

ANNUAL REPORT FOR LAWRENCE COUNTY  
For the Year Ended December 31, 2018

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

|   | General Fund       | Road and Bridge Fund | Mineral Severance Fund | Courthouse Building Fund | Other Governmental Funds | Total Governmental Funds |
|---|--------------------|----------------------|------------------------|--------------------------|--------------------------|--------------------------|
| <b>Beginning Balance</b>                                | 7997139.08         | 8056293.44           | 1551608.26             | 2958301.62               | 1443228.85               | 22006571.25              |
| <b>Revenues and Other Sources (minor level):</b>        |                    |                      |                        |                          |                          |                          |
| Taxes:  |                    |                      |                        |                          |                          |                          |
| Current Property Taxes                                  | 9971859.06         | 0.00                 | 0.00                   | 0.00                     | 88812.57                 | 10060671.63              |
| Delinquent Property Taxes                               | 35615.09           | 44.08                | 0.00                   | 14.70                    | 327.79                   | 36001.66                 |
| Penalties and Interest                                  | 19297.48           | 40.46                | 0.00                   | 24.18                    | 170.79                   | 19532.91                 |
| Telephone Tax (Outside)                                 | 77.14              | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 77.14                    |
| Mobile Home Tax   | 0.00               | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 0.00                     |
| Wheel Tax   | 0.00               | 334923.27            | 0.00                   | 0.00                     | 0.00                     | 334923.27                |
| 911 Telephone Surcharge                                 | 0.00               | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 0.00                     |
| Tax Deed Revenue  | 0.00               | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 0.00                     |
| Other Taxes   | 821.64             | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 821.64                   |
| Licenses and Permits                                    | 203207.00          | 0.00                 | 0.00                   | 0.00                     | 9600.00                  | 212807.00                |
| Intergovernmental Revenue:                              |                    |                      |                        |                          |                          |                          |
| Federal Grants  | 22901.35           | 0.00                 | 0.00                   | 0.00                     | 117480.28                | 140381.63                |
| Federal Shared Revenue                                  | 0.00               | 157208.96            | 0.00                   | 0.00                     | 25893.24                 | 183102.20                |
| Federal Payments in Lieu of Taxes                       | 0.00               | 653940.00            | 0.00                   | 0.00                     | 0.00                     | 653940.00                |
| State Grants  | 14125.61           | 271084.51            | 0.00                   | 0.00                     | 0.00                     | 285210.12                |
| State Shared Revenue:                                   | 1140138.20         | 2211895.01           | 0.00                   | 0.00                     | 255562.15                | 3607595.36               |
| State Payments in Lieu of Taxes                         | 0.00               | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 0.00                     |
| Other Payments in Lieu of Taxes                         | 0.00               | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 0.00                     |
| Other Intergovernmental Revenue                         | 6839.16            | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 6839.16                  |
| Charges for Goods and Services:                         |                    |                      |                        |                          |                          |                          |
| General Government                                      | 732346.73          | 0.00                 | 0.00                   | 0.00                     | 24757.68                 | 757104.41                |
| Public Safety   | 176954.10          | 0.00                 | 0.00                   | 0.00                     | 25138.00                 | 202092.10                |
| Public Works  | 0.00               | 157640.94            | 0.00                   | 0.00                     | 0.00                     | 157640.94                |
| Health and Welfare                                      | 15651.41           | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 15651.41                 |
| Culture and Recreation                                  | 0.00               | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 0.00                     |
| Urban and Economic Development                          | 0.00               | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 0.00                     |
| Conservation of Natural Resources                       | 42439.97           | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 42439.97                 |
| Other Charges   | 0.00               | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 0.00                     |
| Fines and Forfeits:                                     |                    |                      |                        |                          |                          |                          |
| Fines   | 33416.82           | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 33416.82                 |
| Costs   | 14922.05           | 0.00                 | 0.00                   | 0.00                     | 375.00                   | 15297.05                 |
| Forfeits  | 1711.44            | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 1711.44                  |
| Miscellaneous Revenue and Other Sources                 |                    |                      |                        |                          |                          |                          |
| Investment Earnings                                     | 65334.38           | 96985.67             | 16875.60               | 28218.57                 | 13476.48                 | 220890.70                |
| Rentals   | 0.00               | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 0.00                     |
| Special Assessments                                     | 0.00               | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 0.00                     |
| Contributions and Donations                             | 0.00               | 0.00                 | 0.00                   | 0.00                     | 250.00                   | 250.00                   |
| Refund of Prior Year's Expenditures                     | 0.00               | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 0.00                     |
| Other Miscellaneous Revenue                             | 270201.40          | 15026.88             | 0.00                   | 0.00                     | 128.87                   | 285357.15                |
| General Long Term Debt Issued                           |                    |                      |                        |                          |                          | 0.00                     |
| Insurance Proceeds                                      |                    |                      |                        |                          |                          | 0.00                     |
| Sale of County Property                                 |                    |                      |                        |                          |                          | 0.00                     |
| <b>Total Revenue and Other Sources</b>                  | <b>12767860.03</b> | <b>3898789.78</b>    | <b>16875.60</b>        | <b>28257.45</b>          | <b>561972.85</b>         | <b>17273755.71</b>       |
| <b>Expenditures and Other Uses (subfunction level):</b> |                    |                      |                        |                          |                          |                          |
| Legislative   | 324699.08          | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 324699.08                |
| Elections   | 42634.29           | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 42634.29                 |
| Judicial System   | 120052.08          | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 120052.08                |
| Financial Administration                                | 1167610.59         | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 1167610.59               |
| Legal Services  | 1254534.01         | 0.00                 | 0.00                   | 0.00                     | 0.00                     | 1254534.01               |
| Other Administration                                    | 2202181.13         | 0.00                 | 0.00                   | 0.00                     | 13950.32                 | 2216131.45               |
| Law Enforcement   | 2810023.45         | 0.00                 | 0.00                   | 0.00                     | 10537.49                 | 2820560.94               |

Protective and Emergency Services 510239.70 0.00 0.00 0.00 575014.98 1085254.68

|  |                     |                   |                 |                 |                  |                    |
|--|---------------------|-------------------|-----------------|-----------------|------------------|--------------------|
| Highways and Bridges                             | 0.00                | 5717327.29        | 0.00            | 0.00            | 0.00             | 5717327.29         |
| Sanitation                                       | 0.00                | 0.00              | 0.00            | 0.00            | 0.00             | 0.00               |
| Transportation                                   | 0.00                | 0.00              | 0.00            | 0.00            | 0.00             | 0.00               |
| Water System                                     | 0.00                | 0.00              | 0.00            | 0.00            | 0.00             | 0.00               |
| Other Public Works                               | 0.00                | 0.00              | 0.00            | 0.00            | 0.00             | 0.00               |
| Economic Assistance                              | 20657.71            | 0.00              | 0.00            | 0.00            | 0.00             | 20657.71           |
| Health Assistance                                | 62211.00            | 0.00              | 0.00            | 0.00            | 0.00             | 62211.00           |
| Social Services                                  | 0.00                | 0.00              | 0.00            | 0.00            | 11975.00         | 11975.00           |
| Mental Health Services                           | 89359.71            | 0.00              | 0.00            | 0.00            | 0.00             | 89359.71           |
| Culture  | 492282.00           | 0.00              | 0.00            | 0.00            | 0.00             | 492282.00          |
| Recreation                                       | 22500.00            | 0.00              | 0.00            | 0.00            | 0.00             | 22500.00           |
| Soil Conservation                                | 326560.08           | 0.00              | 0.00            | 0.00            | 0.00             | 326560.08          |
| Water Conservation                               | 0.00                | 0.00              | 0.00            | 0.00            | 0.00             | 0.00               |
| Urban Development                                | 258019.94           | 0.00              | 0.00            | 0.00            | 0.00             | 258019.94          |
| Economic Development                             | 0.00                | 0.00              | 0.00            | 0.00            | 0.00             | 0.00               |
| Intergovernmental Expenditures                   | 0.00                | 0.00              | 0.00            | 0.00            | 0.00             | 0.00               |
| Debt Service                                     |                     |                   |                 |                 |                  | 0.00               |
| Payments to Local Education Agencies             |                     |                   |                 |                 |                  | 0.00               |
| Capital Outlay                                   |                     |                   |                 |                 |                  | 0.00               |
| Discount on Bonds Issued                         |                     |                   |                 |                 |                  | 0.00               |
| Payments to Refunded Debt                        |                     |                   |                 |                 |                  |                    |
| Escrow Agent                                     |                     |                   |                 |                 |                  | 0.00               |
| <b>Total Expenditures and Other Uses</b>         | <b>9703564.77</b>   | <b>5717327.29</b> | <b>0.00</b>     | <b>0.00</b>     | <b>611477.79</b> | <b>16032369.85</b> |
| <b>Transfers In (Out)</b>                        | <b>(2635000.00)</b> | <b>2500000.00</b> | <b>0.00</b>     | <b>0.00</b>     | <b>135000.00</b> | <b>0.00</b>        |
| <b>Special Items (specify)</b>                   | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>      | <b>0.00</b>        |
| <b>Insurance proceeds &amp; sale of property</b> | <b>178081.58</b>    | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>      | <b>178081.58</b>   |
| <b>Extraordinary Items (specify)</b>             | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>     | <b>0.00</b>     | <b>0.00</b>      | <b>0.00</b>        |
| <b>Increase/Decrease in Fund Balance</b>         | <b>607376.84</b>    | <b>681462.49</b>  | <b>16875.60</b> | <b>28257.45</b> | <b>85495.06</b>  | <b>1419467.44</b>  |
| <b>Ending Balance:</b>                           |                     |                   |                 |                 |                  |                    |
| Nonspendable                                     | 0.00                | 0.00              | 0.00            | 0.00            | 0.00             | 0.00               |
| Restricted                                       | 0.00                | 511765.49         | 1568483.86      | 1652125.61      | 1273951.24       | 5006326.20         |
| Committed  | 0.00                | 0.00              | 0.00            | 0.00            | 0.00             | 0.00               |
| Assigned   | 2488832.00          | 8225990.44        | 0.00            | 1334433.46      | 254772.67        | 12304028.57        |
| Unassigned                                       | 6115683.92          | 0.00              | 0.00            | 0.00            | 0.00             | 6115683.92         |
| <b>Governmental Long-term Debt</b>               |                     |                   |                 |                 |                  |                    |
|  |                     |                   |                 |                 |                  | 23426038.69        |
|  |                     |                   |                 |                 |                  | 23426038.69        |

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the County Auditor at (605) 578-1941