

ANNUAL REPORT FOR LAWRENCE COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2021

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Mineral Severance Fund	PS&SC Fund	Other Governmental Funds	Total Governmental Funds
Beginning Balance	11,694,866.49	6,714,130.04	1,594,384.28	0.00	2,310,576.11	22,313,956.92
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	11,227,540.10	0.00	0.00	0.00	102,709.26	11,330,249.36
Delinquent Property Taxes	16,046.50	5.43	0.00	0.00	154.77	16,206.70
Penalties and Interest	15,656.83	6.36	0.00	0.00	139.85	15,803.04
Telephone Tax (Outside)	74.78	0.00	0.00	0.00	0.00	74.78
Wheel Tax	0.00	382,077.31	0.00	0.00	0.00	382,077.31
Tax Deed Revenue	11,981.49	0.00	0.00	0.00	216.60	12,198.09
Other Taxes	1,152.34	0.00	0.00	0.00	0.00	1,152.34
Licenses and Permits	427,935.62	0.00	0.00	0.00	9,060.00	436,995.62
Intergovernmental Revenue:						
Federal Grants	369,099.81	1,197.09	0.00	0.00	2,676,412.26	3,046,709.16
Federal Shared Revenue	0.00	116,236.03	0.00	0.00	20,403.54	136,639.57
Federal Payments in Lieu of Taxes	0.00	322,793.50	0.00	0.00	322,793.50	645,587.00
State Grants	15,769.60	589,501.44	0.00	0.00	0.00	605,271.04
State Shared Revenue	1,420,702.24	2,479,429.93	0.00	0.00	284,611.00	4,184,743.17
Other Intergovernmental Revenue	26,163.26	0.00	0.00	0.00	10,384.50	36,547.76
Charges for Goods and Services:						
General Government	1,307,413.06	0.00	0.00	0.00	44,378.43	1,351,791.49
Public Safety	170,178.93	0.00	0.00	0.00	23,790.70	193,969.63
Public Works	0.00	107,708.91	0.00	0.00	0.00	107,708.91
Health and Welfare	12,922.68	0.00	0.00	0.00	0.00	12,922.68
Conservation of Natural Resources	32,035.05	0.00	0.00	0.00	0.00	32,035.05
Fines and Forfeits:						
Fines	40,377.12	0.00	0.00	0.00	0.00	40,377.12
Costs	16,369.41	0.00	0.00	0.00	438.50	16,807.91
Forfeits	18,109.94	0.00	0.00	0.00	0.00	18,109.94
Miscellaneous Revenue and Other Sources:						
Investment Earnings	9,307.26	6,629.67	4,235.28	149.09	3,207.92	23,529.22
Contributions and Donations	0.00	0.00	0.00	0.00	750.00	750.00
Other Miscellaneous Revenue	26,917.97	1,310.17	0.00	0.00	7,611.37	35,839.51
General Long Term Debt Issued	0.00	0.00	0.00	42,895,090.20	682,888.20	43,578,978.40
Insurance Proceeds	23,680.70	0.00	0.00	0.00	0.00	23,680.70
Sale of County Property	1,426.05	17,094.75	0.00	0.00	0.00	18,520.80
Total Revenue and Other Sources	15,190,860.74	4,023,990.59	4,235.28	42,895,239.29	4,189,950.40	65,305,276.30
Expenditures and Other Uses (subfunction level):						
Legislative	311,853.31	0.00	0.00	0.00	0.00	311,853.31
Elections	18,714.74	0.00	0.00	0.00	0.00	18,714.74
Judicial System	113,979.77	0.00	0.00	0.00	0.00	113,979.77
Financial Administration	1,278,837.82	0.00	0.00	0.00	0.00	1,278,837.82
Legal Services	1,336,182.92	0.00	0.00	0.00	0.00	1,336,182.92
Other General Government	2,171,308.33	0.00	0.00	0.00	810,192.51	2,981,500.84
Law Enforcement	3,671,269.58	0.00	0.00	0.00	730,828.93	4,402,098.51
Protective and Emergency Services	31,367.63	0.00	0.00	0.00	1,140,406.76	1,171,774.39
Highways and Bridges	0.00	6,378,330.25	0.00	0.00	8,000.00	6,386,330.25
Economic Assistance	21,010.00	0.00	0.00	0.00	0.00	21,010.00
Health Assistance	66,424.00	0.00	0.00	0.00	0.00	66,424.00
Social Services	0.00	0.00	0.00	0.00	11,673.50	11,673.50
Mental Health Services	55,672.48	0.00	0.00	0.00	0.00	55,672.48
Culture	492,282.00	0.00	0.00	0.00	0.00	492,282.00
Recreation	25,000.00	0.00	0.00	0.00	0.00	25,000.00
Soil Conservation	298,735.64	0.00	0.00	0.00	0.00	298,735.64
Urban Development	251,988.13	0.00	0.00	0.00	0.00	251,988.13
Debt Service	0.00	0.00	0.00	540,058.65	0.00	540,058.65
Total Expenditures and Other Uses	10,144,626.35	6,378,330.25	0.00	540,058.65	2,701,101.70	19,764,116.95
Transfers In (Out)	(3,721,598.29)	2,200,000.00	0.00	0.00	1,521,598.29	0.00
Special Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Extraordinary Items (specify)	0.00	0.00	0.00	0.00	0.00	0.00
Increase/Decrease in Fund Balance	1,324,636.10	(154,339.66)	4,235.28	42,356,180.64	3,010,446.99	46,541,159.35
Ending Fund Balance:						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	1,598,619.56	42,356,180.64	3,496,212.73	47,451,012.93
Committed	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	7,151,170.00	6,559,790.38	0.00	0.00	1,824,810.37	15,535,770.75
Unassigned	5,868,332.59	0.00	0.00	0.00	0.00	5,868,332.59
Total Ending Fund Balance	13,019,502.59	6,559,790.38	1,598,619.56	42,356,180.64	5,321,023.10	68,855,116.27
Governmental Long-term Debt						37,060,000.00

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.