

ANNUAL REPORT FOR LAWRENCE COUNTY
AS OF AND FOR THE YEAR ENDED December 31, 2022

GOVERNMENTAL FUNDS--MODIFIED CASH BASIS

	General Fund	Road and Bridge Fund	Severane Tax Fund	ic Safety & Service Cei Fund	Other Governmental Funds	Total Governmental Funds
Beginning 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
Revenues and Other Sources (minor level):						
Taxes:						
Current Property Taxes	12,077,589.45	0.00	0.00	0.00	106,571.11	12,184,160.56
Delinquent Property Taxes	6,196.32	3.80	0.00	0.00	48.55	6,248.67
Penalties and Interest	15,031.89	3.30	0.00	0.00	133.85	15,169.04
Telephone Tax (Outside)	83.75	0.00	0.00	0.00	0.00	83.75
Wheel Tax	0.00	398,864.67	0.00	0.00	0.00	398,864.67
Tax Deed Revenue	4,511.95	0.00	0.00	0.00	25.05	4,537.00
Licenses and Permits	411,547.29	0.00	0.00	0.00	8,640.00	420,187.29
Intergovernmental Revenue:						
Federal Grants	2,549,062.81	0.00	0.00	0.00	96,087.73	2,645,150.54
Federal Shared Revenue	446,159.46	148,411.86	0.00	0.00	24,444.31	619,015.63
Federal Payments in Lieu of Taxes	341,979.50	341,979.50	0.00	0.00	0.00	683,959.00
State Grants	17,208.14	335,790.79	0.00	0.00	98,697.94	451,696.87
State Shared Revenue	1,394,903.53	2,548,914.82	0.00	0.00	309,093.82	4,252,912.17
Other Intergovernmental Revenue	22,081.26	0.00	0.00	0.00	0.00	22,081.26
Charges for Goods and Services:						
General Government	1,168,761.74	0.00	0.00	0.00	32,863.01	1,201,624.75
Public Safety	188,574.98	0.00	0.00	0.00	23,775.85	212,350.83
Public Works	0.00	41,454.03	0.00	0.00	0.00	41,454.03
Health and Welfare	15,134.30	0.00	0.00	0.00	0.00	15,134.30
Conservation of Natural Resources	47,499.72	0.00	0.00	0.00	0.00	47,499.72
Fines and Forfeits:						
Fines	37,525.95	0.00	0.00	0.00	0.00	37,525.95
Costs	16,018.23	0.00	0.00	0.00	336.50	16,354.73
Forfeits	2,300.00	0.00	0.00	0.00	0.00	2,300.00
Miscellaneous Revenue and Other Sources:						
Investment Earnings	100,746.85	38,742.84	11,833.78	218,685.94	16,499.22	386,508.63
Contributions and Donations	0.00	0.00	0.00	0.00	750.00	750.00
Other Miscellaneous Revenue	51,257.33	9,740.93	0.00	0.00	635.50	61,633.76
Insurance Proceeds	77,000.99	0.00	0.00	0.00	371,322.76	448,323.75
Sale of County Property	0.00	421.00	0.00	0.00	0.00	421.00
Total Revenue and Other Sources	18,991,175.44	3,864,327.54	11,833.78	218,685.94	1,089,925.20	24,175,947.90
Expenditures and Other Uses (subfunction level):						
Legislative	327,498.01	0.00	0.00	0.00	0.00	327,498.01
Elections	59,813.42	0.00	0.00	0.00	0.00	59,813.42
Judicial System	123,186.59	0.00	0.00	0.00	0.00	123,186.59
Financial Administration	1,405,997.04	0.00	0.00	0.00	0.00	1,405,997.04
Legal Services	1,432,416.14	0.00	0.00	0.00	0.00	1,432,416.14
Other General Government	2,412,394.34	0.00	0.00	0.00	7,700.64	2,420,094.98
Law Enforcement	3,642,316.15	0.00	0.00	4,174,848.59	35,864.82	7,853,029.56
Protective and Emergency Services	58,087.54	0.00	0.00	0.00	1,553,006.57	1,611,094.11
Highways and Bridges	0.00	6,008,857.42	0.00	0.00	2,000.00	6,010,857.42
Economic Assistance	12,392.69	0.00	0.00	0.00	0.00	12,392.69
Health Assistance	67,739.00	0.00	0.00	0.00	0.00	67,739.00
Social Services	0.00	0.00	0.00	0.00	10,776.50	10,776.50
Mental Health Services	72,416.98	0.00	0.00	0.00	0.00	72,416.98
Culture	443,054.00	0.00	0.00	0.00	0.00	443,054.00
Recreation	25,000.00	0.00	0.00	0.00	0.00	25,000.00
Soil Conservation	328,250.57	0.00	0.00	0.00	0.00	328,250.57
Urban Development	312,037.09	0.00	0.00	0.00	0.00	312,037.09
Economic Development	0.00	0.00	25,000.00	0.00	0.00	25,000.00
Debt Service	0.00	0.00	0.00	0.00	2,729,042.50	2,729,042.50
Total Expenditures and Other Uses	10,722,599.56	6,008,857.42	25,000.00	4,174,848.59	4,338,391.03	25,269,696.60
Transfers In (Out)	(1,875,788.91)	838,581.00	0.00	0.00	1,037,207.91	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	6,392,785.97	(1,305,948.88)	(13,166.22)	(3,956,162.65)	(2,211,257.92)	(1,093,748.70)
Ending Fund Balance:						
Nonspendable	0.00	0.00	0.00	0.00	0.00	0.00
Restricted	0.00	0.00	1,585,453.34	38,400,017.99	1,118,601.12	41,104,072.45
Committed	0.00	0.00	0.00	0.00	0.00	0.00
Assigned	12,928,293.00	5,253,841.50	0.00	0.00	1,991,164.06	20,173,298.56
Unassigned	6,483,996.56	0.00	0.00	0.00	0.00	6,483,996.56
Total Ending Fund Balance	19,412,289.56	5,253,841.50	1,585,453.34	38,400,017.99	3,109,765.18	67,761,367.57
Governmental Long-term Debt						35,900,000.00