

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

FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF LAWRENCEBURG

DEARBORN COUNTY, INDIANA

January 1, 2017 to December 31, 2018



FILED
03/23/2020

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Tyler Rainey	01-01-16 to 01-26-18
	Richard Richardson	01-27-18 to 12-31-19
	Mark Fette	01-01-20 to 12-31-23
Mayor	Kelly Mollaun	01-01-16 to 12-31-23
President of the Board of Public Works and Safety	Kelly Mollaun	01-01-17 to 12-31-23
President Pro Tempore of the Common Council	Randy Abner	01-01-17 to 12-31-17
	Tony Abbott	01-01-18 to 12-31-18
	Mel Davis	01-01-19 to 12-31-19
	Tony Abbott	01-01-20 to 12-31-20
Superintendent of Utilities	Olin Clawson	01-01-17 to 01-02-20
	(Vacant)	01-03-20 to Present



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF LAWRENCEBURG, DEARBORN COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of the City of Lawrenceburg (City), which comprises the financial position and results of operations for the period of January 1, 2017 to December 31, 2018, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this 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 a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statement 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 City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the City 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.

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 Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the City for the period of January 1, 2017 to December 31, 2018.


Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the City for the period of January 1, 2017 to December 31, 2018, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the City's financial statement. The Combining Schedules of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.


Paul D. Joyce, CPA
State Examiner

February 6, 2020

FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

CITY OF LAWRENCEBURG
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17	Receipts	Disbursements	Cash and Investments 12-31-18
GARNISHMENT - CHILD FUND	\$ -	\$ 8,805	\$ 8,805	\$ -	\$ 19,269	\$ 19,269	\$ -
FOP LEGAL DEFENSE	-	-	-	-	109	109	-
DD-WELLS FARGO	-	-	-	-	3,600	3,600	-
GENERAL	1,320,727	6,974,728	6,690,213	1,605,242	6,940,808	7,477,262	1,068,788
MVH	507,174	697,250	589,628	614,796	386,749	456,216	545,329
LOCAL ROAD & STREET	132,607	60,320	20,000	172,927	82,957	24,913	230,971
NR PARKING FEES FUND	11,719	1,645	863	12,501	1,110	870	12,741
NR PARKS OPERATING	1,059,520	156,609	118,249	1,097,880	159,528	104,052	1,153,356
NR PLANNING COMMISSION	71,900	28,769	29,515	71,154	23,086	49,018	45,222
LAWBG LAW CONTINUING ED	37,124	5,531	-	42,655	6,151	-	48,806
PARKS & RECREATION	132,232	363,151	290,517	204,866	311,226	331,636	184,456
RAINY DAY FUND	2,912,701	57,834	959,244	2,011,291	617,544	860,023	1,768,812
NR K-9 OPERATING	342	17,340	13,644	4,038	-	-	4,038
LEVY EXCESS	50	-	-	50	-	-	50
CUMULATIVE CAPITAL IMPROV	40,045	12,262	-	52,307	11,786	-	64,093
NR FIRE FIGHTING EQUIPMEN	1,154,844	235,972	104,186	1,286,630	237,119	126,451	1,397,298
RIVERBOAT	9,867,436	15,993,152	17,390,114	8,470,474	18,529,342	18,255,363	8,744,453
LAWRENCEBURG ENTERTAINMENT TIF	8,127	185,667	-	193,794	178,798	-	372,592
POLICE PENSION	1,623,578	557,700	371,447	1,809,831	256,510	412,068	1,654,273
LOIT SPECIAL DISTRIBUTION	254,060	-	254,060	-	-	-	-
CITY COURT	30,265	476,819	475,131	31,953	436,095	437,389	30,659
N/R MONUMENT/BLDG MAINT	7,323,402	46,496	593,791	6,776,107	52,710	309,607	6,519,210
N/R FALL FEST	95,335	124,721	108,688	111,368	72,163	162,446	21,085
DUI--OPER PULL OVER	27	11,879	11,879	27	12,501	12,528	-
BCC--OPER PULL OVER	-	9,611	10,535	(924)	13,433	13,580	(1,071)
N/R PARKS MAINTENANCE	7,258,901	35,185	1,290,804	6,003,282	112,877	903,837	5,212,322
MDF	23,998,430	9,202,120	7,683,220	25,517,330	9,362,145	8,237,639	26,641,836
OPERATION PULL OVER	2,133	-	-	2,133	-	2,133	-
LAWRENCEBURG HOUSING RLF	40,801	3,927	-	44,728	488	-	45,216
NR 10 CO GRANT	1,464,513	3,252	-	1,467,765	-	1,467,765	-
NR REFUSE COLLECTION	127,149	11,294	22,336	116,107	4,563	-	120,670
AEP	10,203	-	10,203	-	-	-	-
NR UTILITY CAP IMP	501,643	-	-	501,643	-	501,643	-
NR ANNEXATION UTIL IMP	1,015,514	-	-	1,015,514	-	1,015,514	-
NR BLDG COMMISSIONER	128,596	41,076	28,101	141,571	33,018	13,124	161,465
NR POLICE EQUIPMENT	13,601	-	252	13,349	40	359	13,030
NR REDEVELOPMENT	2,400,392	1,024,156	1,687,271	1,737,277	1,031,089	813,230	1,955,136
INDIANA HOUSING DEVELOPMENT GRANT FUND	1	86,610	86,608	3	17,600	17,600	3
COUNCIL PUBLIC ENT LOAN	6,545,222	1,662,502	84,188	8,123,536	1,345,674	88,500	9,380,710
COUNCIL PRIV ENT LOANS	10,116,476	1,401,069	11,517,543	2	-	-	2
EDENBURG	180,996	122,127	74,649	228,474	121,915	80,318	270,071
LERU BILLING	2,662,812	372,636	348,179	2,687,269	482,250	45,905	3,123,614
NR FIRE DONATIONS	14,165	955	4,902	10,218	2,462	4,719	7,961
CIVIC PARK DEVELOPMENT	-	11,540,457	-	11,540,457	51,698	2,079,359	9,512,796
LOCAL ROAD AND BRIDGE MATCHING GRANT	-	-	-	-	800,221	720,199	80,022
PUBLIC FACILITIES GRANT	-	-	-	-	205,058	170,877	34,181
DONATION	-	6,465	-	6,465	-	2,250	4,215
PAYROLL	107,106	1,972,934	1,972,934	107,106	2,018,591	2,125,697	-
GTL-IRS	-	17,339	17,339	-	19,027	19,027	-
USER FEE-LAW ENFORCEMENT	2,551	8,832	7,968	3,415	8,293	11,708	-
RECORD PERPETUATION FUND	193,993	12,164	-	206,157	12,093	36,881	181,369
COUNTY COURT COSTS	29,926	65,747	65,747	29,926	107,361	137,287	-
GARNISHMENT	-	19,162	19,162	-	22,535	22,535	-
CHILD - MM	-	7,179	7,179	-	7,179	7,179	-
MED INSURANCE ACCT@USBK	(652)	3,051,110	3,050,458	-	3,403,850	3,403,850	-
PAYROLL-FEDERAL W/H	33,698	757,913	763,880	27,731	678,067	680,999	24,799
PAYROLL-FICA	11,007	512,058	520,149	2,916	548,588	542,415	9,089
PAYROLL-MEDICARE	2,064	180,523	179,307	3,280	182,408	185,708	(20)
PAYROLL-STATE W/H	13,134	192,240	195,029	10,345	201,723	201,182	10,886
PAYROLL-COUNTY W/H	2,297	35,128	35,508	1,917	37,345	37,263	1,999
PAYROLL- PERF	(3,055)	253,098	250,042	1	266,040	260,771	5,270
HUMANA	364	16,415	16,431	348	15,519	15,507	360
DD - NAPOLEON BANK	-	10,000	10,000	-	9,600	9,600	-

CITY OF LAWRENCEBURG
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 For the Years Ended December 31, 2017 and 2018

Fund	Cash and Investments			Cash and Investments			Cash and Investments
	01-01-17	Receipts	Disbursements	12-31-17	Receipts	Disbursements	
DD-HUNTINGTON/IN	-	23,858	23,858	-	21,727	21,727	-
DD - KEY BANK	-	18,187	18,187	-	50,765	50,765	-
CHILD - BG	-	2,600	2,600	-	2,600	2,600	-
CHILD-KA	-	5,564	5,564	-	5,564	5,564	-
PAYROLL-CINCO	6,165	45,440	46,553	5,052	43,560	48,612	-
PAYROLL-GE INSURANCE	-	86	86	-	87	87	-
PAYROLL - LINCOLN	132	-	-	132	-	132	-
PAYROLL - UNION DUES	6,222	67,326	66,783	6,765	69,410	69,350	6,825
PAYROLL - UNITED WAY	-	440	440	-	270	270	-
LIBERTY NATIONAL	141	7,527	8,155	(487)	7,527	8,782	(1,742)
DD - MERCHANTS	-	48,189	48,189	-	46,648	46,648	-
PAYROLL - IAM	33,240	504,680	504,928	32,992	503,688	503,688	32,992
PAYROLL - AETNA	955	5,230	5,230	955	5,280	6,235	-
PAYROLL- AFLAC	3,581	24,963	24,673	3,871	27,213	28,638	2,446
PP LEGAL SERVICE	(98)	2,156	2,192	(134)	2,013	1,877	2
DD - ED JONES	-	-	-	-	2,550	2,550	-
GARN - KL	-	2,240	2,240	-	2,240	2,240	-
CHILD - TC	-	2,600	2,600	-	2,600	2,600	-
DD - PNC BANK OHIO	-	36,497	36,497	-	42,189	42,189	-
DD - GE	-	2,340	2,340	-	3,060	3,060	-
GARN - JJ	-	4,684	4,684	-	4,684	4,684	-
DD - 1ST FINANCIAL	-	83,782	83,782	-	122,027	122,027	-
DD - MAIN SOURCE OF OH	-	16,065	16,065	-	11,200	11,200	-
DD - HOSPITAL CREDIT	-	37,775	37,775	-	49,660	49,660	-
DD - DEARBORN SAVINGS	-	204,250	204,250	-	227,643	227,643	-
DD - FRIENDSHIP BANK	-	14,780	14,780	-	64,901	64,901	-
DD - KEMBA CREDIT UNION	-	6,250	6,250	-	10,275	10,275	-
DD- WOODFOREST	-	-	-	-	28,326	28,326	-
DD - COM. SPIRIT CREDIT	-	66,376	66,376	-	62,699	62,699	-
DD - POLICE FED CU	-	13,740	13,740	-	16,985	16,985	-
DD - MAIN SOURCE	-	40,866	40,866	-	91,043	91,043	-
DD MAINSOURCE AURORA	-	44,534	44,534	-	47,547	47,547	-
DD CHASE BANK	-	750	750	-	4,100	4,100	-
GARN - SCHOOL	-	2,426	2,426	-	3,415	3,415	-
DD-US BANK OHIO	-	-	-	-	798	798	-
PAYROLL - CELL PHONE	-	120	120	-	240	240	-
GARN - CONCRETE	-	2,230	2,230	-	527	527	-
DD US BANK KY	-	38,667	38,667	-	3,797	3,797	-
PAYROLL-LW	-	5,327	5,327	-	5,327	5,327	-
DD - COMMUNITY TRUST BANK	-	3,043	3,043	-	1,207	1,207	-
DD - US BANK	-	221,140	221,140	-	269,465	269,465	-
DD - FCN BANK	-	29,587	29,587	-	35,249	35,249	-
DD - FIFTH THIRD BANK	-	159,177	159,177	-	187,873	187,873	-
DD - PNC BANK	-	33,171	33,171	-	21,999	21,999	-
DD - UCB BANK	-	1,158,981	1,158,981	-	1,161,917	1,161,917	-
DD - WACHOVIA BANK	-	31,347	31,347	-	31,729	31,729	-
DD - CINCO	-	15,965	15,965	-	9,395	9,395	-
FIBER OPTICS	-	328,983	328,983	-	2,690,771	2,690,771	-
ELECTRIC OPERATING	8,506,139	15,243,828	13,650,821	10,099,146	12,920,745	18,260,860	4,759,031
ELECTRIC DEPRECIATION	506,833	-	-	506,833	4,335	300,000	211,168
ELECTRIC RESERVE	488,126	-	-	488,126	4,849	200,000	292,975
ELECTRIC CUSTOMER DEPOSITS	172,488	100,500	95,422	177,566	137,654	130,408	184,812
IMPA GRANT FUND	7,193	365	7,558	-	-	-	-
WASTEWATER OPERATING	2,166,349	1,591,352	1,216,799	2,540,902	1,607,477	1,433,640	2,714,739
WATER OPERATING	3,221,221	1,671,239	1,000,773	3,891,687	1,809,035	1,079,948	4,620,774
WATER DEPRECIATION	286,613	-	-	286,613	3,224	150,000	139,837
Totals	\$ 98,862,496	\$ 80,623,157	\$ 77,326,402	\$ 102,159,251	\$ 71,953,020	\$ 80,486,249	\$ 93,626,022

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

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

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

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, certified shares (local option tax), property tax replacement credit (local option tax), county option 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 City.

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.

CITY OF LAWRENCEBURG
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).

Utility fees. Amounts received from charges for current services.

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.

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

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

Utility operating expenses. Amounts disbursed for operating the utilities.

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 City 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 City. 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 City. 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 City 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 City 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 City 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 City 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.

CITY OF LAWRENCEBURG
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 City 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 City 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 City 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 City 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.

The Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the 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 City authority to contribute to the plan.

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

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. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

CITY OF LAWRENCEBURG
NOTES TO FINANCIAL STATEMENT
(Continued)

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

D. Additional Pension Plans

The City also contributes to additional pension plans unique to the City. Information regarding these plans may be obtained from the City.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is primarily a result of posting errors, including expenses being posted to an incorrect fund, and errors in the amount and timing of payroll withholdings. There was also one fund set up as a reimbursable grant where the reimbursement of expenditures made by the City was not received by December 31, 2017 and 2018.

Note 8. Subsequent Events

In March of 2019, the City Council issued, in the principal amount of \$2,975,000, a general obligation bond, entitled "City of Lawrenceburg, General Obligation Bonds, Series 2019." The purpose of this bond was to fund improvements to the Lawrenceburg Civic Park.

In March of 2019, the Redevelopment Commission issued, in the principal amount of \$2,975,000, a bond, entitled "City of Lawrenceburg, Redevelopment District Bonds of 2019." The purpose of this bond was also to fund improvements to the Lawrenceburg Civic Park.

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OTHER INFORMATION - UNAUDITED

The City's Annual Financial Reports 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 City's Annual Financial Reports 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 City. It is presented as intended by the City.

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	GARNISHMENT - CHILD FUND	FOP LEGAL DEFENSE	DD-WELLS FARGO	GENERAL	MVH	LOCAL ROAD & STREET	NR PARKING FEES FUND	NR PARKS OPERATING	NR PLANNING COMMISSION	LAWBG LAW CONTINUING ED
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,320,727	\$ 507,174	\$ 132,607	\$ 11,719	\$ 1,059,520	\$ 71,900	\$ 37,124
Receipts:										
Taxes	-	-	-	5,109,352	492,854	-	-	-	-	-
Licenses and permits	-	-	-	1,200	-	-	-	-	270	1,500
Intergovernmental receipts	-	-	-	124,985	204,024	60,320	-	-	-	-
Charges for services	-	-	-	1,284,279	-	-	1,645	154,941	-	2,962
Fines and forfeits	-	-	-	67,271	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	8,805	-	-	387,641	372	-	-	1,668	28,499	1,069
Total receipts	8,805	-	-	6,974,728	697,250	60,320	1,645	156,609	28,769	5,531
Disbursements:										
Personal services	-	-	-	6,041,402	386,888	-	-	-	-	-
Supplies	-	-	-	157,453	201,650	-	863	98,516	-	-
Other services and charges	-	-	-	487,835	1,090	-	-	-	16,800	-
Capital outlay	-	-	-	-	-	20,000	-	19,733	3,965	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	8,805	-	-	3,523	-	-	-	-	8,750	-
Total disbursements	8,805	-	-	6,690,213	589,628	20,000	863	118,249	29,515	-
Excess (deficiency) of receipts over disbursements	-	-	-	284,515	107,622	40,320	782	38,360	(746)	5,531
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,605,242	\$ 614,796	\$ 172,927	\$ 12,501	\$ 1,097,880	\$ 71,154	\$ 42,655

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	PARKS & RECREATION	RAINY DAY FUND	NR K-9 OPERATING	LEVY EXCESS	CUMULATIVE CAPITAL IMPROV	NR FIRE FIGHTING EQUIPMEN	RIVERBOAT	LAWRENCEBURG ENTERTAINMENT TIF	POLICE PENSION	LOIT SPECIAL DISTRIBUTION
Cash and investments - beginning	\$ 132,232	\$ 2,912,701	\$ 342	\$ 50	\$ 40,045	\$ 1,154,844	\$ 9,867,436	\$ 8,127	\$ 1,623,578	\$ 254,060
Receipts:										
Taxes	350,060	-	-	-	-	200,000	-	185,667	128,850	-
Licenses and permits	-	-	-	-	-	-	455	-	-	-
Intergovernmental receipts	9,302	31,834	-	-	12,262	-	15,817,593	-	-	-
Charges for services	3,789	-	-	-	-	-	-	-	128,850	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	26,000	17,340	-	-	35,972	175,104	-	300,000	-
Total receipts	363,151	57,834	17,340	-	12,262	235,972	15,993,152	185,667	557,700	-
Disbursements:										
Personal services	290,517	-	-	-	-	-	981,089	-	132,701	-
Supplies	-	-	-	-	-	-	18,370	-	-	-
Other services and charges	-	743,729	13,644	-	-	-	14,341,230	-	-	-
Capital outlay	-	215,515	-	-	-	104,186	1,423,809	-	-	254,060
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	625,616	-	238,746	-
Total disbursements	290,517	959,244	13,644	-	-	104,186	17,390,114	-	371,447	254,060
Excess (deficiency) of receipts over disbursements	72,634	(901,410)	3,696	-	12,262	131,786	(1,396,962)	185,667	186,253	(254,060)
Cash and investments - ending	\$ 204,866	\$ 2,011,291	\$ 4,038	\$ 50	\$ 52,307	\$ 1,286,630	\$ 8,470,474	\$ 193,794	\$ 1,809,831	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CITY COURT	N/R MONUMENT/BLDG MAINT	N/R FALL FEST	DUI---OPER PULL OVER	BCC--OPER PULL OVER	N/R PARKS MAINTENANCE	MDF	OPERATION PULL OVER	LAWRENCEBURG HOUSING RLF	NR 10 CO GRANT
Cash and investments - beginning	\$ 30,265	\$ 7,323,402	\$ 95,335	\$ 27	\$ -	\$ 7,258,901	\$ 23,998,430	\$ 2,133	\$ 40,801	\$ 1,464,513
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	11,879	9,611	-	5,940,000	-	-	-
Charges for services	-	-	-	-	-	-	151,265	-	-	-
Fines and forfeits	476,819	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	46,496	124,721	-	-	35,185	3,110,855	-	3,927	3,252
Total receipts	476,819	46,496	124,721	11,879	9,611	35,185	9,202,120	-	3,927	3,252
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	11,879	10,535	42,352	81,674	-	-	-
Other services and charges	-	231,348	7,590	-	-	131,174	2,479,530	-	-	-
Capital outlay	-	362,443	101,098	-	-	1,117,278	4,208,122	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	475,131	-	-	-	-	-	913,894	-	-	-
Total disbursements	475,131	593,791	108,688	11,879	10,535	1,290,804	7,683,220	-	-	-
Excess (deficiency) of receipts over disbursements	1,688	(547,295)	16,033	-	(924)	(1,255,619)	1,518,900	-	3,927	3,252
Cash and investments - ending	\$ 31,953	\$ 6,776,107	\$ 111,368	\$ 27	\$ (924)	\$ 6,003,282	\$ 25,517,330	\$ 2,133	\$ 44,728	\$ 1,467,765

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	NR REFUSE COLLECTION	AEP	NR UTILITY CAP IMP	NR ANNEXATION UTIL IMP	NR BLDG COMMISSIONER	NR POLICE EQUIPMENT	NR REDEVELOPMENT	INDIANA HOUSING DEVELOPMENT GRANT FUND	COUNCIL PUBLIC ENT LOAN	COUNCIL PRIV ENT LOANS
Cash and investments - beginning	\$ 127,149	\$ 10,203	\$ 501,643	\$ 1,015,514	\$ 128,596	\$ 13,601	\$ 2,400,392	\$ 1	\$ 6,545,222	\$ 10,116,476
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	41,076	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	9,141	-	-	-	-	-	14,974	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	2,153	-	-	-	-	-	1,009,182	86,610	1,662,502	1,401,069
Total receipts	11,294	-	-	-	41,076	-	1,024,156	86,610	1,662,502	1,401,069
Disbursements:										
Personal services	-	-	-	-	-	-	165,797	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	22,336	10,203	-	-	28,101	-	79,991	-	84,188	11,517,543
Capital outlay	-	-	-	-	-	252	1,441,483	86,608	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	-	-	-
Total disbursements	22,336	10,203	-	-	28,101	252	1,687,271	86,608	84,188	11,517,543
Excess (deficiency) of receipts over disbursements	(11,042)	(10,203)	-	-	12,975	(252)	(663,115)	2	1,578,314	(10,116,474)
Cash and investments - ending	\$ 116,107	\$ -	\$ 501,643	\$ 1,015,514	\$ 141,571	\$ 13,349	\$ 1,737,277	\$ 3	\$ 8,123,536	\$ 2

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	EDENBURG	LERU BILLING	NR FIRE DONATIONS	CIVIC PARK DEVELOPMENT	LOCAL ROAD AND BRIDGE MATCHING GRANT	PUBLIC FACILITIES GRANT	DONATION	PAYROLL	GTL-IRS	USER FEE-LAW ENFORCEMENT
Cash and investments - beginning	\$ 180,996	\$ 2,662,812	\$ 14,165	\$ -	\$ -	\$ -	\$ -	\$ 107,106	\$ -	\$ 2,551
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	3,478	-	-	-	-	-	-	-	-
Charges for services	121,143	318,278	-	-	-	-	-	-	-	8,832
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	984	50,880	955	11,540,457	-	-	6,465	1,972,934	17,339	-
Total receipts	122,127	372,636	955	11,540,457	-	-	6,465	1,972,934	17,339	8,832
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	812	-	-	-	-	-	-	-	-	-
Other services and charges	73,837	-	4,902	-	-	-	-	-	17,339	7,968
Capital outlay	-	348,179	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	1,972,934	-	-
Total disbursements	74,649	348,179	4,902	-	-	-	-	1,972,934	17,339	7,968
Excess (deficiency) of receipts over disbursements	47,478	24,457	(3,947)	11,540,457	-	-	6,465	-	-	864
Cash and investments - ending	\$ 228,474	\$ 2,687,269	\$ 10,218	\$ 11,540,457	\$ -	\$ -	\$ 6,465	\$ 107,106	\$ -	\$ 3,415

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	RECORD PERPETUATION FUND	COUNTY COURT COSTS	GARNISHMENT	CHILD - MM	MED INSURANCE ACCT@USBK	PAYROLL - FEDERAL W/H	PAYROLL - FICA	PAYROLL - MEDICARE	PAYROLL - STATE W/H	PAYROLL - COUNTY W/H
Cash and investments - beginning	\$ 193,993	\$ 29,926	\$ -	\$ -	\$ (652)	\$ 33,698	\$ 11,007	\$ 2,064	\$ 13,134	\$ 2,297
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	65,747	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	12,164	-	19,162	7,179	3,051,110	757,913	512,058	180,523	192,240	35,128
Total receipts	12,164	65,747	19,162	7,179	3,051,110	757,913	512,058	180,523	192,240	35,128
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	65,747	19,162	7,179	3,050,458	763,880	520,149	179,307	195,029	35,508
Total disbursements	-	65,747	19,162	7,179	3,050,458	763,880	520,149	179,307	195,029	35,508
Excess (deficiency) of receipts over disbursements	12,164	-	-	-	652	(5,967)	(8,091)	1,216	(2,789)	(380)
Cash and investments - ending	\$ 206,157	\$ 29,926	\$ -	\$ -	\$ -	\$ 27,731	\$ 2,916	\$ 3,280	\$ 10,345	\$ 1,917

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	PAYROLL- PERF	HUMANA	DD - NAPOLEON BANK	DD-HUNTINGTON/IN	DD - KEY BANK	CHILD - BG	CHILD-KA	PAYROLL - CINCO	PAYROLL-GE INSURANCE	PAYROLL - LINCOLN
Cash and investments - beginning	\$ (3,055)	\$ 364	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,165	\$ -	\$ 132
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	253,098	16,415	10,000	23,858	18,187	2,600	5,564	45,440	86	-
Total receipts	253,098	16,415	10,000	23,858	18,187	2,600	5,564	45,440	86	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	250,042	16,431	10,000	23,858	18,187	2,600	5,564	46,553	86	-
Total disbursements	250,042	16,431	10,000	23,858	18,187	2,600	5,564	46,553	86	-
Excess (deficiency) of receipts over disbursements	3,056	(16)	-	-	-	-	-	(1,113)	-	-
Cash and investments - ending	\$ 1	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,052	\$ -	\$ 132

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	PAYROLL - UNION DUES	PAYROLL - UNITED WAY	LIBERTY NATIONAL	DD - MERCHANTS	PAYROLL - IAM	PAYROLL - AETNA	PAYROLL- AFLAC	PP LEGAL SERVICE	DD - ED JONES	GARN - KL
Cash and investments - beginning	\$ 6,222	\$ -	\$ 141	\$ -	\$ 33,240	\$ 955	\$ 3,581	\$ (98)	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	67,326	440	7,527	48,189	504,680	5,230	24,963	2,156	-	2,240
Total receipts	67,326	440	7,527	48,189	504,680	5,230	24,963	2,156	-	2,240
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	66,783	440	8,155	48,189	504,928	5,230	24,673	2,192	-	2,240
Total disbursements	66,783	440	8,155	48,189	504,928	5,230	24,673	2,192	-	2,240
Excess (deficiency) of receipts over disbursements	543	-	(628)	-	(248)	-	290	(36)	-	-
Cash and investments - ending	\$ 6,765	\$ -	\$ (487)	\$ -	\$ 32,992	\$ 955	\$ 3,871	\$ (134)	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CHILD - TC	DD - PNC BANK OHIO	DD - GE	GARN - JJ	DD - 1ST FINANCIAL	DD - MAIN SOURCE OF OH	DD - HOSPITAL CREDIT	DD - DEARBORN SAVINGS	DD - FRIENDSHIP BANK	DD - KEMBA CREDIT UNION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	2,600	36,497	2,340	4,684	83,782	16,065	37,775	204,250	14,780	6,250
Total receipts	2,600	36,497	2,340	4,684	83,782	16,065	37,775	204,250	14,780	6,250
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,600	36,497	2,340	4,684	83,782	16,065	37,775	204,250	14,780	6,250
Total disbursements	2,600	36,497	2,340	4,684	83,782	16,065	37,775	204,250	14,780	6,250
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	DD- WOODFOREST	DD - COM. SPIRIT CREDIT	DD - POLICE FED CU	DD - MAIN SOURCE	DD MAINSOURCE AURORA	DD CHASE BANK	GARN - SCHOOL	DD-US BANK OHIO	PAYROLL - CELL PHONE	GARN - CONCRETE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	66,376	13,740	40,866	44,534	750	2,426	-	120	2,230
Total receipts	-	66,376	13,740	40,866	44,534	750	2,426	-	120	2,230
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	66,376	13,740	40,866	44,534	750	2,426	-	120	2,230
Total disbursements	-	66,376	13,740	40,866	44,534	750	2,426	-	120	2,230
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	DD US BANK KY	PAYROLL-LW	DD - COMMUNITY TRUST BANK	DD - US BANK	DD - FCN BANK	DD - FIFTH THIRD BANK	DD - PNC BANK	DD - UCB BANK	DD - WACHOVIA BANK	DD - CINCO
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	38,667	5,327	3,043	221,140	29,587	159,177	33,171	1,158,981	31,347	15,965
Total receipts	38,667	5,327	3,043	221,140	29,587	159,177	33,171	1,158,981	31,347	15,965
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	38,667	5,327	3,043	221,140	29,587	159,177	33,171	1,158,981	31,347	15,965
Total disbursements	38,667	5,327	3,043	221,140	29,587	159,177	33,171	1,158,981	31,347	15,965
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	FIBER OPTICS	ELECTRIC OPERATING	ELECTRIC DEPRECIATION	ELECTRIC RESERVE	ELECTRIC CUSTOMER DEPOSITS	IMPA GRANT FUND	WASTEWATER OPERATING	WATER OPERATING	WATER DEPRECIATION	Totals
Cash and investments - beginning	\$ -	\$ 8,506,139	\$ 506,833	\$ 488,126	\$ 172,488	\$ 7,193	\$ 2,166,349	\$ 3,221,221	\$ 286,613	\$ 98,862,496
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	6,466,783
Licenses and permits	-	-	-	-	-	-	-	-	-	44,501
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	22,225,288
Charges for services	-	-	-	-	-	-	-	-	-	2,200,099
Fines and forfeits	-	-	-	-	-	-	-	-	-	609,837
Utility fees	-	15,243,828	-	-	-	-	1,591,352	1,671,239	-	18,506,419
Other receipts	328,983	-	-	-	100,500	365	-	-	-	30,570,230
Total receipts	328,983	15,243,828	-	-	100,500	365	1,591,352	1,671,239	-	80,623,157
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	7,998,394
Supplies	-	-	-	-	-	-	-	-	-	624,104
Other services and charges	-	-	-	-	-	-	-	-	-	30,300,378
Capital outlay	-	-	-	-	-	-	-	-	-	9,706,731
Utility operating expenses	-	13,650,821	-	-	-	-	1,216,799	1,000,773	-	15,868,393
Other disbursements	328,983	-	-	-	95,422	7,558	-	-	-	12,828,402
Total disbursements	328,983	13,650,821	-	-	95,422	7,558	1,216,799	1,000,773	-	77,326,402
Excess (deficiency) of receipts over disbursements	-	1,593,007	-	-	5,078	(7,193)	374,553	670,466	-	3,296,755
Cash and investments - ending	\$ -	\$ 10,099,146	\$ 506,833	\$ 488,126	\$ 177,566	\$ -	\$ 2,540,902	\$ 3,891,687	\$ 286,613	\$ 102,159,251

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	GARNISHMENT - CHILD FUND	FOP LEGAL DEFENSE	DD-WELLS FARGO	GENERAL	MVH	LOCAL ROAD & STREET	NR PARKING FEES FUND	NR PARKS OPERATING	NR PLANNING COMMISSION	LAWBG LAW CONTINUING ED
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 1,605,242	\$ 614,796	\$ 172,927	\$ 12,501	\$ 1,097,880	\$ 71,154	\$ 42,655
Receipts:										
Taxes	-	-	-	4,768,141	146,481	-	-	-	-	-
Licenses and permits	-	-	-	1,495	-	-	-	-	300	1,760
Intergovernmental receipts	-	-	-	135,846	239,989	82,957	-	-	-	-
Charges for services	-	-	-	1,362,035	-	-	1,110	156,754	-	2,609
Fines and forfeits	-	-	-	57,068	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	19,269	109	3,600	616,223	279	-	-	2,774	22,786	1,782
Total receipts	19,269	109	3,600	6,940,808	386,749	82,957	1,110	159,528	23,086	6,151
Disbursements:										
Personal services	-	-	-	6,585,368	-	-	-	-	-	-
Supplies	-	-	-	173,346	286,236	-	870	94,351	-	-
Other services and charges	-	-	-	486,375	-	-	-	-	22,283	-
Capital outlay	-	-	-	-	169,980	24,913	-	9,701	10,735	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	19,269	109	3,600	232,173	-	-	-	-	16,000	-
Total disbursements	19,269	109	3,600	7,477,262	456,216	24,913	870	104,052	49,018	-
Excess (deficiency) of receipts over disbursements	-	-	-	(536,454)	(69,467)	58,044	240	55,476	(25,932)	6,151
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 1,068,788	\$ 545,329	\$ 230,971	\$ 12,741	\$ 1,153,356	\$ 45,222	\$ 48,806

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PARKS & RECREATION	RAINY DAY FUND	NR K-9 OPERATING	LEVY EXCESS	CUMULATIVE CAPITAL IMPROV	NR FIRE FIGHTING EQUIPMEN	RIVERBOAT	LAWRENCEBURG ENTERTAINMENT TIF	POLICE PENSION	LOIT SPECIAL DISTRIBUTION
Cash and investments - beginning	\$ 204,866	\$ 2,011,291	\$ 4,038	\$ 50	\$ 52,307	\$ 1,286,630	\$ 8,470,474	\$ 193,794	\$ 1,809,831	\$ -
Receipts:										
Taxes	301,463	-	-	-	-	200,000	-	178,798	246,811	-
Licenses and permits	-	-	-	-	-	-	675	-	-	-
Intergovernmental receipts	9,763	-	-	-	11,786	13,507	15,380,100	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	617,544	-	-	-	23,612	3,148,567	-	9,699	-
Total receipts	311,226	617,544	-	-	11,786	237,119	18,529,342	178,798	256,510	-
Disbursements:										
Personal services	331,636	-	-	-	-	-	1,081,081	-	167,914	-
Supplies	-	-	-	-	-	-	15,374	-	-	-
Other services and charges	-	157,538	-	-	-	-	8,307,042	-	-	-
Capital outlay	-	702,485	-	-	-	126,451	1,802,180	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	7,049,686	-	244,154	-
Total disbursements	331,636	860,023	-	-	-	126,451	18,255,363	-	412,068	-
Excess (deficiency) of receipts over disbursements	(20,410)	(242,479)	-	-	11,786	110,668	273,979	178,798	(155,558)	-
Cash and investments - ending	\$ 184,456	\$ 1,768,812	\$ 4,038	\$ 50	\$ 64,093	\$ 1,397,298	\$ 8,744,453	\$ 372,592	\$ 1,654,273	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CITY COURT	N/R MONUMENT/BLDG MAINT	N/R FALL FEST	DUI---OPER PULL OVER	BCC--OPER PULL OVER	N/R PARKS MAINTENANCE	MDF	OPERATION PULL OVER	LAWRENCEBURG HOUSING RLF	NR 10 CO GRANT
Cash and investments - beginning	\$ 31,953	\$ 6,776,107	\$ 111,368	\$ 27	\$ (924)	\$ 6,003,282	\$ 25,517,330	\$ 2,133	\$ 44,728	\$ 1,467,765
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	12,501	13,433	-	5,940,000	-	-	-
Charges for services	-	-	-	-	-	13,501	129,162	-	-	-
Fines and forfeits	436,095	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	-	52,710	72,163	-	-	99,376	3,292,983	-	488	-
Total receipts	436,095	52,710	72,163	12,501	13,433	112,877	9,362,145	-	488	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	12,528	13,580	48,300	50,760	-	-	-
Other services and charges	-	192,050	-	-	-	136,384	3,232,170	-	-	-
Capital outlay	-	117,557	162,446	-	-	719,153	4,954,202	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	437,389	-	-	-	-	-	507	2,133	-	1,467,765
Total disbursements	437,389	309,607	162,446	12,528	13,580	903,837	8,237,639	2,133	-	1,467,765
Excess (deficiency) of receipts over disbursements	(1,294)	(256,897)	(90,283)	(27)	(147)	(790,960)	1,124,506	(2,133)	488	(1,467,765)
Cash and investments - ending	\$ 30,659	\$ 6,519,210	\$ 21,085	\$ -	\$ (1,071)	\$ 5,212,322	\$ 26,641,836	\$ -	\$ 45,216	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	NR REFUSE COLLECTION	AEP	NR UTILITY CAP IMP	NR ANNEXATION UTIL IMP	NR BLDG COMMISSIONER	NR POLICE EQUIPMENT	NR REDEVELOPMENT	INDIANA HOUSING DEVELOPMENT GRANT FUND	COUNCIL PUBLIC ENT LOAN	COUNCIL PRIV ENT LOANS
Cash and investments - beginning	\$ 116,107	\$ -	\$ 501,643	\$ 1,015,514	\$ 141,571	\$ 13,349	\$ 1,737,277	\$ 3	\$ 8,123,536	\$ 2
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	28,348	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	3,605	-	-	-	-	-	15,812	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	958	-	-	-	4,670	40	1,015,277	17,600	1,345,674	-
Total receipts	4,563	-	-	-	33,018	40	1,031,089	17,600	1,345,674	-
Disbursements:										
Personal services	-	-	-	-	-	-	169,586	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	13,124	-	94,117	-	88,500	-
Capital outlay	-	-	-	-	-	359	499,527	17,600	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	501,643	1,015,514	-	-	50,000	-	-	-
Total disbursements	-	-	501,643	1,015,514	13,124	359	813,230	17,600	88,500	-
Excess (deficiency) of receipts over disbursements	4,563	-	(501,643)	(1,015,514)	19,894	(319)	217,859	-	1,257,174	-
Cash and investments - ending	\$ 120,670	\$ -	\$ -	\$ -	\$ 161,465	\$ 13,030	\$ 1,955,136	\$ 3	\$ 9,380,710	\$ 2

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	EDENBURG	LERU BILLING	NR FIRE DONATIONS	CIVIC PARK DEVELOPMENT	LOCAL ROAD AND BRIDGE MATCHING GRANT	PUBLIC FACILITIES GRANT	DONATION	PAYROLL	GTL-IRS	USER FEE-LAW ENFORCEMENT
Cash and investments - beginning	\$ 228,474	\$ 2,687,269	\$ 10,218	\$ 11,540,457	\$ -	\$ -	\$ 6,465	\$ 107,106	\$ -	\$ 3,415
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	12,722	-	-	510,186	136,758	-	-	-	-
Charges for services	119,784	385,519	-	-	-	-	-	-	-	8,293
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	2,131	84,009	2,462	51,698	290,035	68,300	-	2,018,591	19,027	-
Total receipts	121,915	482,250	2,462	51,698	800,221	205,058	-	2,018,591	19,027	8,293
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	1,339	-	-	-	-	-	-	-	-	-
Other services and charges	78,979	-	4,719	-	-	-	2,250	-	19,027	11,708
Capital outlay	-	45,905	-	2,079,359	720,199	170,877	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-	2,125,697	-	-
Total disbursements	80,318	45,905	4,719	2,079,359	720,199	170,877	2,250	2,125,697	19,027	11,708
Excess (deficiency) of receipts over disbursements	41,597	436,345	(2,257)	(2,027,661)	80,022	34,181	(2,250)	(107,106)	-	(3,415)
Cash and investments - ending	\$ 270,071	\$ 3,123,614	\$ 7,961	\$ 9,512,796	\$ 80,022	\$ 34,181	\$ 4,215	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	RECORD PERPETUATION FUND	COUNTY COURT COSTS	GARNISHMENT	CHILD - MM	MED INSURANCE ACCT@USBK	PAYROLL- FEDERAL W/H	PAYROLL- FICA	PAYROLL- MEDICARE	PAYROLL - STATE W/H	PAYROLL - COUNTY W/H
Cash and investments - beginning	\$ 206,157	\$ 29,926	\$ -	\$ -	\$ -	\$ 27,731	\$ 2,916	\$ 3,280	\$ 10,345	\$ 1,917
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	107,361	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	12,093	-	22,535	7,179	3,403,850	678,067	548,588	182,408	201,723	37,345
Total receipts	12,093	107,361	22,535	7,179	3,403,850	678,067	548,588	182,408	201,723	37,345
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	9,000	-	-	-	-	-	-	-	-	-
Capital outlay	27,881	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	-	137,287	22,535	7,179	3,403,850	680,999	542,415	185,708	201,182	37,263
Total disbursements	36,881	137,287	22,535	7,179	3,403,850	680,999	542,415	185,708	201,182	37,263
Excess (deficiency) of receipts over disbursements	(24,788)	(29,926)	-	-	-	(2,932)	6,173	(3,300)	541	82
Cash and investments - ending	\$ 181,369	\$ -	\$ -	\$ -	\$ -	\$ 24,799	\$ 9,089	\$ (20)	\$ 10,886	\$ 1,999

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PAYROLL- PERF	HUMANA	DD - NAPOLEON BANK	DD-HUNTINGTON/IN	DD - KEY BANK	CHILD - BG	CHILD-KA	PAYROLL - CINCO	PAYROLL-GE INSURANCE	PAYROLL - LINCOLN
Cash and investments - beginning	\$ 1	\$ 348	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,052	\$ -	\$ 132
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	266,040	15,519	9,600	21,727	50,765	2,600	5,564	43,560	87	-
Total receipts	266,040	15,519	9,600	21,727	50,765	2,600	5,564	43,560	87	-
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	260,771	15,507	9,600	21,727	50,765	2,600	5,564	48,612	87	132
Total disbursements	260,771	15,507	9,600	21,727	50,765	2,600	5,564	48,612	87	132
Excess (deficiency) of receipts over disbursements	5,269	12	-	-	-	-	-	(5,052)	-	(132)
Cash and investments - ending	\$ 5,270	\$ 360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	PAYROLL - UNION DUES	PAYROLL - UNITED WAY	LIBERTY NATIONAL	DD - MERCHANTS	PAYROLL - IAM	PAYROLL - AETNA	PAYROLL- AFLAC	PP LEGAL SERVICE	DD - ED JONES	GARN - KL
Cash and investments - beginning	\$ 6,765	\$ -	\$ (487)	\$ -	\$ 32,992	\$ 955	\$ 3,871	\$ (134)	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	69,410	270	7,527	46,648	503,688	5,280	27,213	2,013	2,550	2,240
Total receipts	69,410	270	7,527	46,648	503,688	5,280	27,213	2,013	2,550	2,240
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	69,350	270	8,782	46,648	503,688	6,235	28,638	1,877	2,550	2,240
Total disbursements	69,350	270	8,782	46,648	503,688	6,235	28,638	1,877	2,550	2,240
Excess (deficiency) of receipts over disbursements	60	-	(1,255)	-	-	(955)	(1,425)	136	-	-
Cash and investments - ending	\$ 6,825	\$ -	\$ (1,742)	\$ -	\$ 32,992	\$ -	\$ 2,446	\$ 2	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	CHILD - TC	DD - PNC BANK OHIO	DD - GE	GARN - JJ	DD - 1ST FINANCIAL	DD - MAIN SOURCE OF OH	DD - HOSPITAL CREDIT	DD - DEARBORN SAVINGS	DD - FRIENDSHIP BANK	DD - KEMBA CREDIT UNION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	2,600	42,189	3,060	4,684	122,027	11,200	49,660	227,643	64,901	10,275
Total receipts	<u>2,600</u>	<u>42,189</u>	<u>3,060</u>	<u>4,684</u>	<u>122,027</u>	<u>11,200</u>	<u>49,660</u>	<u>227,643</u>	<u>64,901</u>	<u>10,275</u>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	2,600	42,189	3,060	4,684	122,027	11,200	49,660	227,643	64,901	10,275
Total disbursements	<u>2,600</u>	<u>42,189</u>	<u>3,060</u>	<u>4,684</u>	<u>122,027</u>	<u>11,200</u>	<u>49,660</u>	<u>227,643</u>	<u>64,901</u>	<u>10,275</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DD- WOODFOREST	DD - COM. SPIRIT CREDIT	DD - POLICE FED CU	DD - MAIN SOURCE	DD MAINSOURCE AURORA	DD CHASE BANK	GARN - SCHOOL	DD-US BANK OHIO	PAYROLL - CELL PHONE	GARN - CONCRETE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	28,326	62,699	16,985	91,043	47,547	4,100	3,415	798	240	527
Total receipts	28,326	62,699	16,985	91,043	47,547	4,100	3,415	798	240	527
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	28,326	62,699	16,985	91,043	47,547	4,100	3,415	798	240	527
Total disbursements	28,326	62,699	16,985	91,043	47,547	4,100	3,415	798	240	527
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	DD US BANK KY	PAYROLL-LW	DD - COMMUNITY TRUST BANK	DD - US BANK	DD - FCN BANK	DD - FIFTH THIRD BANK	DD - PNC BANK	DD - UCB BANK	DD - WACHOVIA BANK	DD - CINCO
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-	-	-	-	-
Other receipts	3,797	5,327	1,207	269,465	35,249	187,873	21,999	1,161,917	31,729	9,395
Total receipts	<u>3,797</u>	<u>5,327</u>	<u>1,207</u>	<u>269,465</u>	<u>35,249</u>	<u>187,873</u>	<u>21,999</u>	<u>1,161,917</u>	<u>31,729</u>	<u>9,395</u>
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-	-	-	-	-
Other disbursements	3,797	5,327	1,207	269,465	35,249	187,873	21,999	1,161,917	31,729	9,395
Total disbursements	<u>3,797</u>	<u>5,327</u>	<u>1,207</u>	<u>269,465</u>	<u>35,249</u>	<u>187,873</u>	<u>21,999</u>	<u>1,161,917</u>	<u>31,729</u>	<u>9,395</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF LAWRENCEBURG
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2018

	FIBER OPTICS	ELECTRIC OPERATING	ELECTRIC DEPRECIATION	ELECTRIC RESERVE	ELECTRIC CUSTOMER DEPOSITS	IMPA GRANT FUND	WASTEWATER OPERATING	WATER OPERATING	WATER DEPRECIATION	Totals
Cash and investments - beginning	\$ -	\$ 10,099,146	\$ 506,833	\$ 488,126	\$ 177,566	\$ -	\$ 2,540,902	\$ 3,891,687	\$ 286,613	\$ 102,159,251
Receipts:										
Taxes	-	-	-	-	-	-	-	-	-	5,841,694
Licenses and permits	-	-	-	-	-	-	-	-	-	32,578
Intergovernmental receipts	-	-	-	-	-	-	-	-	-	22,499,548
Charges for services	-	-	-	-	-	-	-	-	-	2,198,184
Fines and forfeits	-	-	-	-	-	-	-	-	-	600,524
Utility fees	2,690,771	12,920,745	-	-	-	-	1,607,477	1,809,035	-	19,028,028
Other receipts	-	-	4,335	4,849	137,654	-	-	-	3,224	21,752,464
Total receipts	2,690,771	12,920,745	4,335	4,849	137,654	-	1,607,477	1,809,035	3,224	71,953,020
Disbursements:										
Personal services	-	-	-	-	-	-	-	-	-	8,335,585
Supplies	-	-	-	-	-	-	-	-	-	696,684
Other services and charges	-	-	-	-	-	-	-	-	-	12,855,266
Capital outlay	2,690,771	-	-	-	-	-	-	-	-	15,052,281
Utility operating expenses	-	18,260,860	-	-	-	-	1,433,640	1,079,948	-	20,774,448
Other disbursements	-	-	300,000	200,000	130,408	-	-	-	150,000	22,771,985
Total disbursements	2,690,771	18,260,860	300,000	200,000	130,408	-	1,433,640	1,079,948	150,000	80,486,249
Excess (deficiency) of receipts over disbursements	-	(5,340,115)	(295,665)	(195,151)	7,246	-	173,837	729,087	(146,776)	(8,533,229)
Cash and investments - ending	\$ -	\$ 4,759,031	\$ 211,168	\$ 292,975	\$ 184,812	\$ -	\$ 2,714,739	\$ 4,620,774	\$ 139,837	\$ 93,626,022

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CITY OF LAWRENCEBURG
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2018

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Electric	\$ 2,008,139	\$ 3,806,267
Wastewater	90,838	121,517
Water	102,950	96,124
Governmental activities	1,565,861	826,342
Fiber Optic	<u>2,733,016</u>	<u>342</u>
Totals	<u>\$ 6,500,804</u>	<u>\$ 4,850,592</u>

CITY OF LAWRENCEBURG
 SCHEDULE OF LEASES AND DEBT
 December 31, 2018

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Pitney Bowes	Postage machine	\$ 2,649	11/19/2018	11/19/2023
Sharp Electronics Corpration	All-in-one printer	<u>5,922</u>	2/24/2016	5/31/2021
Total of annual lease payments		<u>\$ 8,571</u>		

CITY OF LAWRENCEBURG
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2018

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.

	Ending Balance
Governmental activities:	
Land	\$ 40,361,696
Infrastructure	80,656,277
Buildings	52,644,772
Improvements other than buildings	30,186,060
Machinery, equipment, and vehicles	<u>12,071,573</u>
Total governmental activities	<u>215,920,378</u>
Electric:	
Infrastructure	19,796,505
Buildings	3,537,576
Machinery, equipment, and vehicles	1,667,520
Construction in progress	<u>4,415,603</u>
Total Electric	<u>29,417,204</u>
Wastewater:	
Land	498
Infrastructure	8,518,982
Buildings	117,782
Machinery, equipment, and vehicles	6,465,049
Construction in progress	<u>213,703</u>
Total Wastewater	<u>15,316,014</u>
Water:	
Land	200,000
Infrastructure	16,216,945
Buildings	5,105,686
Machinery, equipment, and vehicles	5,003,630
Construction in progress	<u>141,158</u>
Total Water	<u>26,667,419</u>
Fiber Optic:	
Infrastructure	39,925
Machinery, equipment, and vehicles	154,530
Construction in progress	<u>2,954,797</u>
Total Fiber Optic	<u>3,149,252</u>
Total capital assets	<u>\$ 290,470,267</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.