



**OFFICE OF THE CONTROLLER  
LAWRENCE COUNTY, PENNSYLVANIA  
CONTROLLER DAVID J. PRESTOPINE, CPA**

LAWRENCE COUNTY GOVERNMENT CENTER, 430 COURT STREET, NEW CASTLE, PA 16101

Phone: 724-656-2140 Fax: 724-656-8862 E-Mail: dprestopine@lawrencecountypa.gov

Chief Deputy Controller Sarah Eppinger      Second Deputy Controller Ken Locke

To the Citizens of Lawrence County:

Below you will find a summary of Lawrence County's Audit and Financial Report for 2021. A detailed version of the report was filed with the Lawrence County Court of Common Pleas and the PA Department of Community and Economic Development on September 30, 2022 and is available in the Office of the Controller for public review during regular business hours.

Respectfully submitted,

David J Prestopine, CPA  
Lawrence County Controller

**STATEMENT OF NET POSITION**

	<b>Governmental</b>
<b><u>Assets</u></b>	
Cash and equivalents	26,246,272
Receivables	11,646,575
Other Current Assets	17,080,627
Non-Current Assets	43,400,266
Deferred Outflows	2,676,252
<b>Total Assets &amp; Deferred Outflows</b>	<b>101,049,992</b>
<b><u>Liabilities</u></b>	
Accounts Payable	6,523,713
Unearned Revenue	10,877,549
Other Current Liabilities	7,511,907
Non-current Liabilities	29,536,712
Deferred Inflows	9,857,695
<b>Total Liabilities</b>	<b>64,307,576</b>
<b><u>Net Position</u></b>	
Capital Assets, net of related debt	21,270,001
Restricted	9,510,911
Unrestricted	5,961,504
<b>Total Net Position</b>	<b>36,742,416</b>

**STATEMENT OF ACTIVITIES**

	<b>Governmental</b>
<b><u>Income</u></b>	
Taxes (Property/Hotel)	30,057,648
State & Federal Grants	30,777,850
Charges for Services	6,015,663
Interest & Misc.	1,846,428
<b>Total Income</b>	<b>68,697,589</b>
<b><u>Expenses</u></b>	
Gen gov't-admin	7,607,315
Gen gov't-judicial	11,059,524
Public safety	11,976,564
Highways and streets	1,773,392
Health and welfare	28,192,857
Culture-recreation	703,231
Conservation	687,337
Economic development	883,647
Interest/long term debt	1,101,076
Other	10,680
<b>Total Expenses</b>	<b>63,995,623</b>
<i>Changes in net position</i>	4,701,966
Net Position Beginning of Year	32,040,450
<b>Net Postion End of Year</b>	<b>36,742,416</b>