

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FRANKLIN COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

08/03/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Karla J. Bauman	01-01-22 to 12-31-23
County Treasurer	Jolene Beneker	01-01-22 to 12-31-23
Clerk of the Circuit Court	Neysa R. Raible	01-01-22 to 12-31-23
County Sheriff	Peter Cates	01-01-22 to 12-31-23
County Recorder	Hollie Sintz-Maxie	01-01-22 to 12-31-23
President of the Board of County Commissioners	Tom Linkel Tom Wilson	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	Jeff C. Koch	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF FRANKLIN COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Franklin County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

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 and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 20, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Beth Kelley, CPA, CFE
Deputy State Examiner

July 20, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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

The County's Annual Financial Report 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 County's Annual Financial Report 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 County. It is presented as intended by the County.

FRANKLIN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments		Cash and Investments	
	01-01-22	Receipts	Disbursements	12-31-22
General	\$ 7,292,025	\$ 7,961,715	\$ 7,752,017	\$ 7,501,723
Accident Report	11,354	2,483	-	13,837
LIT Economic Development	-	1,767,801	1,767,801	-
City And Town Court Cost	2,001	3,637	-	5,638
Clerks Record Perpetuation	74,566	10,803	-	85,369
Conv. Tourism & Visitor Promo	2,022	119,541	97,439	24,124
County Sales Disclosure Fee	37,470	6,230	228	43,472
Covered Bridge	78,723	3,700	-	82,423
Cumulative Bridge	1,179,330	780,936	240,546	1,719,720
Cumulative Capital Development	281,186	282,368	288,017	275,537
Drug Free Community Fund	43,259	22,688	24,115	41,832
Emergency Planning/Right To Kn	26,410	3,723	-	30,133
Fire Arm Training	20,726	42,360	10,583	52,503
General Drain Improvement	8,315	11,350	13,188	6,477
Health	246,792	271,424	287,115	231,101
Identification Sec. Protection	23,076	4,227	-	27,303
Local Health Maintenance	105,324	33,139	29,429	109,034
Local Road And Street	340,544	508,372	632,109	216,807
LIT Public Safety-County Share	470,630	617,619	680,637	407,612
Medical Care For Inmates	28,613	2,895	-	31,508
County Misdemeanant	54,606	14,187	2,106	66,687
MVH	796,800	1,606,906	1,405,285	998,421
Park Nonreverting Capital	12,186	-	-	12,186
Property Tax Rec. Maintenance	70,430	14,815	10,692	74,553
Fr Co Economic Development	112,750	75,000	39,540	148,210
Rainy Day Fund	719,959	-	-	719,959
Recorders Records Perpetuation	76,504	70,834	53,914	93,424
Sex & Violent Offender Admin	11,407	1,484	-	12,891
Sheriff's Pension Trust	-	7,073	6,533	540
Solid Waste User Fees	-	2,287	-	2,287
Surplus Tax	35,826	64,514	74,592	25,748
Surveyors Corner Perpetuation	58,704	19,285	33,668	44,321
Tax Sale Cost	1,997	7,625	6,786	2,836
Tax Sale Redemption	4,258	15,353	14,814	4,797
Tax Sale Surplus	190,964	324,364	124,616	390,712
Ind Local Health Dept Trust Ac	48,287	16,984	8,039	57,232
Guardian Ad Litem	2,105	-	-	2,105
Election and Registration	181,152	115,141	91,068	205,225
Auditors Ineligible Deductions	2,650	-	-	2,650
County Elected Off. Training	20,114	4,227	1,260	23,081
Park And Recreation	262,861	235,684	263,830	234,715
Co Offender Transportation	11,188	1,063	-	12,251
Statewide 911	673,844	394,695	560,151	508,388
Reassessment	105,925	139,855	139,000	106,780
Opioid Restricted Funds	-	112,214	-	112,214
Opioid Unrestricted Funds	-	26,910	-	26,910
Adult Probation Administrative	54,322	17,077	-	71,399
Juvenile Probation Admin.	331	90	-	421
Supplemental Adult Probation S	242,635	95,107	79,121	258,621
Supplemental Juvenile Probation	81,448	2,299	-	83,747
County User Fee	53,704	3,390	1,893	55,201
Dare Ditch	11,883	-	11,883	-
Drainage Maintenance	31,496	-	31,496	-
Waste Management & Recycling S	11,056	12,200	10,263	12,993
Restricted Sac Donations	6,249	100	281	6,068
EDC Grant - Duke	8,500	-	8,500	-
TIF FC Redevelopment	237,349	53,101	1,000	289,450
FCGE Health Benefit Plan	228,893	2,211,405	2,214,730	225,568
Payroll Clearing Fund	(137)	1,483,880	1,483,744	(1)
Settlement	-	22,195,424	22,195,424	-
Commercial Vehicle Excise Tax	-	95,893	95,893	-
Financial Institutions Tax	-	226,033	226,033	-
Fines And Forfeitures	6,171	28,289	27,825	6,635
Infractions And Judgements	671	3,706	4,242	135
Special Death Benefits	60	761	766	55
State Gen Fund Sales Disc	1,220	6,473	7,093	600

FRANKLIN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Coroner Training Fund	240	1,579	1,651	168
Interstate Compact Fee	188	4,830	4,955	63
Mortgage Fee (Recorder)	478	2,398	2,710	166
State Sex and Violent Offender	10	165	175	-
Child Restraint System Violation	-	35	35	-
Forest Restoration	-	3,133	3,916	(783)
Inheritance Tax	671	-	-	671
Education Plate Fees	75	131	131	75
Riverboat Wagering Tax Revenue	-	128,289	128,289	-
93.563 County IV-D Incentive	10,322	8,626	10,500	8,448
93.563 Pros. IV-D Inc. 10/1/99	28,640	20,632	38,035	11,237
93.563 Clerk IV-D Inc. 10/1/99	30,256	10,877	13,340	27,793
Springfield/Brackney Ditch	-	12,125	7,533	4,592
OE Wehr Ditch	-	8,629	3,923	4,706
Nutty Ditch	-	99	-	99
Griffin Ditch	-	564	-	564
Shafer Ditch	-	1,046	1,046	-
Henning Ditch	-	9,351	-	9,351
Bruns Harvey	-	5,626	-	5,626
James Boyle	-	2,509	1,288	1,221
Vaccine Administrative Grant	-	40,148	24,072	16,076
Dare Ditch Maintenance	-	11,883	2,025	9,858
Bruns Harvey Ditch	5,626	-	5,626	-
Jeff Meyers Ditch Construction	2,351	-	4,030	(1,679)
American Rescue Plan Act Help	-	1,000,000	-	1,000,000
INDOT Old State Road 1	379,827	-	379,827	-
FC Redevelopment Use	20,000	22,443	530	41,913
CFDA 20.600 Oper. Pullover	(589)	61,833	61,001	243
After Settlement Collections	813,913	828,647	813,913	828,647
Treasurer's Change Fund	-	-	-	-
Sheriff's Inmate Trust	809	-	1	808
Jail Commissary	30,743	10,315	11,545	29,513
Clerk Trust	449,204	892,554	939,377	402,381
Clerk Child Support Trust	303	151,945	151,929	319
FCCRVC Money Market	105,439	173,089	216,037	62,491
FCCRVC Checking	2,996	127,444	128,046	2,394
Park Donations	215	-	-	215
Restricted Cemetery Donations	9,951	-	240	9,711
FCCRVC CD	51,131	154	-	51,285
Donation Fund (Health Dept.)	963	625	1,193	395
K-9 Donations Sheriff Dept.	80	-	-	80
Holiday Display Donation	185	-	-	185
CASA/GAL Donation	1,022	100	-	1,122
Dane Jones Wolf Creek Cemetery	1,090	-	-	1,090
Springfield Township Cemetery	2,200	1,100	-	3,300
Laurel Township Cemeteries	2,500	500	-	3,000
Bethlehem & Harmony Cemeteries	-	560	560	-
Park Reid Grant 2022	-	15,000	-	15,000
CFDA#93.354 Health/School	-	192,500	110,000	82,500
EMA Emergency Planner	-	-	2,820	(2,820)
CFDA#97.067 2022 SHSP Grant	-	149,897	166,397	(16,500)
LATCF	-	50,000	-	50,000
9199 Railroad Grade Crossing Fund	-	37,200	37,200	-
MVHR	426,566	1,573,432	1,044,507	955,491
Heritage Barn Public Safety	150	-	-	150
Communications PSAP Allocation	552,153	494,676	355,678	691,151
Pretrial Diversion User Fee	57,201	43,937	42,005	59,133
FC Community F Cemetery Grant	500	-	-	500
FC Redevelopment	4,000	1,000	5,000	-
Debt Payment 2020 Bond	256,128	417,759	612,869	61,018
2020 Construction Fund	251,765	-	135,841	115,924
Cholesterol	27	-	-	27
Tower Maintenance	35,682	2,400	1,570	36,512
Flu Vac	7,567	-	434	7,133
Radio E 911	890	-	-	890
Vaccine	26,838	4,458	3,813	27,483

FRANKLIN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Law Enforcement Fnd-Prosecutor	29,113	-	-	29,113
Records Check Fee Sheriff	245	90	-	335
Surplus Dog	308	-	-	308
Law Enforcement Cont. Ed.	4,576	1,527	623	5,480
IN Home Detention	112,002	11,070	2,138	120,934
Choices/Saturday Program	2,198	-	-	2,198
Deferral Program	11,293	660	1,297	10,656
Final HEA 1001-2007 PTRC & HSC	13	-	-	13
Sen Bill 67 Excess LOIT 2016	3,356	-	-	3,356
Highway Safety Grant	38	-	-	38
United Way K-9 Sheriff Grant	41	-	-	41
LIT- Property Tax Relief	488	-	-	488
Heritage Barn	200	350	-	550
LIT Certified Shares	-	7,071,205	7,071,205	-
LIT Public Safety	-	1,767,801	1,767,801	-
LIT Economic Dev. Highway	897,195	1,370,978	1,222,268	1,045,905
National Night Out Grant	1,109	-	-	1,109
INDOT Old SR 1	-	2,929,827	1,994,691	935,136
Stayin' Alive DUI	3,226	1,100	1,564	2,762
CFDA 20.509 Public Mass Transp	-	19,104	19,104	-
Victim Assistance	22	-	-	22
MRC Federal (Health)	598	-	-	598
CFDA# 97.042 SHSP Comp. Grant	-	-	48,171	(48,171)
CFDA #97.039 Hazard Mitigation	(12,157)	10,990	2,000	(3,167)
CFDA#20.703 2022 Hazard HMEP	(1,600)	-	781	(2,381)
STOP/Prosecutor Fund Grant	(35,358)	51,738	32,468	(16,088)
VOCA Grant/Prosecutor	(3,879)	19,731	18,575	(2,723)
FEMA PA - COVID Grant	(47,617)	47,617	-	-
CFDA 20.509 Public Trans CARES	-	503,122	503,122	-
ARPA 2021	2,210,238	2,210,238	1,626,469	2,794,007
CFDA# 16.034 Law Enforcement	-	38,709	38,709	-
Statewide 911 PSAP Project	-	16,896	16,896	-
CFDA 93.069 PHC Base/CRI 1	(5,661)	31,876	30,123	(3,908)
Teppco G.P. / EMA	91	-	-	91
Ebola Grant Health Dept	1,934	-	1,934	-
Park Grants	1	-	-	1
Landscaping Grant Bville Found	100	-	-	100
Health Dept Grant Bville Found	20	-	-	20
GAL/CASA Grant	(58)	29,977	19,026	10,893
Bio-Terrorism	1,244	-	-	1,244
GAL/CASA GCSPR Grant	2,215	-	-	2,215
CFDA 16.607 Bulletproof Vest	(2,607)	6,088	4,058	(577)
R1 Ind Nat Dist Grant	1,401	-	-	1,401
FC Redevelopment Grant	6,443	-	6,443	-
Park Playground Donation	1	-	-	1
2022 IDHS Foundation Grant	-	1,965	3,637	(1,672)
Community Crossing Matching Grant	204,601	1,085,477	1,239,145	50,933
Totals	<u>\$ 21,658,413</u>	<u>\$ 65,917,118</u>	<u>\$ 62,207,166</u>	<u>\$ 25,368,365</u>

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

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides some or all of the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

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

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, local 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 County.

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.

FRANKLIN COUNTY
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.

Penalties. Amounts received from late payment fees.

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.

Debt service - principal and interest. Amounts disbursed for fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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 County 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 County. 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 County. 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 County 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 County 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 County 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 County 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.

FRANKLIN COUNTY
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 County 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 County 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 County 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 County 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.

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

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Contributions

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of funds being set up for reimbursable grants where reimbursement was not received by December 31, 2022.

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 8. Combined Funds

Funds related to the Jury User Fee and the Law Enforcement County User Fee were reported individually in the prior financial statement, but were combined into one fund for the current financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	General	Accident Report	LIT Economic Development	City And Town Court Cost	Clerks Record Perpetuation
Cash and investments - beginning	\$ 7,292,025	\$ 11,354	\$ -	\$ 2,001	\$ 74,566
Receipts:					
Taxes	6,765,969	-	1,767,801	-	-
Licenses and permits	53,523	-	-	-	3
Intergovernmental receipts	351,414	-	-	-	-
Charges for services	195,320	2,483	-	-	10,793
Fines and forfeits	-	-	-	-	-
Other receipts	595,489	-	-	3,637	7
Total receipts	<u>7,961,715</u>	<u>2,483</u>	<u>1,767,801</u>	<u>3,637</u>	<u>10,803</u>
Disbursements:					
Personal services	4,007,869	-	-	-	-
Supplies	195,286	-	-	-	-
Other services and charges	1,982,601	-	-	-	-
Capital outlay	62,291	-	-	-	-
Other disbursements	1,503,970	-	1,767,801	-	-
Total disbursements	<u>7,752,017</u>	<u>-</u>	<u>1,767,801</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>209,698</u>	<u>2,483</u>	<u>-</u>	<u>3,637</u>	<u>10,803</u>
Cash and investments - ending	<u>\$ 7,501,723</u>	<u>\$ 13,837</u>	<u>\$ -</u>	<u>\$ 5,638</u>	<u>\$ 85,369</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Conv. Tourism & Visitor Promo	County Sales Disclosure Fee	Covered Bridge	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 2,022	\$ 37,470	\$ 78,723	\$ 1,179,330	\$ 281,186
Receipts:					
Taxes	119,541	-	-	649,022	279,233
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	131,914	3,135
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	6,230	3,700	-	-
Total receipts	<u>119,541</u>	<u>6,230</u>	<u>3,700</u>	<u>780,936</u>	<u>282,368</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	218	-	-	-
Other services and charges	97,439	10	-	240,546	225,533
Capital outlay	-	-	-	-	62,484
Other disbursements	-	-	-	-	-
Total disbursements	<u>97,439</u>	<u>228</u>	<u>-</u>	<u>240,546</u>	<u>288,017</u>
Excess (deficiency) of receipts over disbursements	<u>22,102</u>	<u>6,002</u>	<u>3,700</u>	<u>540,390</u>	<u>(5,649)</u>
Cash and investments - ending	<u>\$ 24,124</u>	<u>\$ 43,472</u>	<u>\$ 82,423</u>	<u>\$ 1,719,720</u>	<u>\$ 275,537</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drug Free Community Fund	Emergency Planning/Right To Kn	Fire Arm Training	General Drain Improvement	Health
Cash and investments - beginning	\$ 43,259	\$ 26,410	\$ 20,726	\$ 8,315	\$ 246,792
Receipts:					
Taxes	-	-	-	5,145	206,965
Licenses and permits	-	-	-	-	10,490
Intergovernmental receipts	-	3,723	-	-	2,373
Charges for services	22,688	-	-	-	10,436
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	42,360	6,205	41,160
Total receipts	<u>22,688</u>	<u>3,723</u>	<u>42,360</u>	<u>11,350</u>	<u>271,424</u>
Disbursements:					
Personal services	-	-	-	-	193,415
Supplies	-	-	9,014	-	3,683
Other services and charges	24,115	-	-	12,871	9,140
Capital outlay	-	-	1,569	-	6,963
Other disbursements	-	-	-	317	73,914
Total disbursements	<u>24,115</u>	<u>-</u>	<u>10,583</u>	<u>13,188</u>	<u>287,115</u>
Excess (deficiency) of receipts over disbursements	<u>(1,427)</u>	<u>3,723</u>	<u>31,777</u>	<u>(1,838)</u>	<u>(15,691)</u>
Cash and investments - ending	<u>\$ 41,832</u>	<u>\$ 30,133</u>	<u>\$ 52,503</u>	<u>\$ 6,477</u>	<u>\$ 231,101</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Identification Sec. Protection	Local Health Maintenance	Local Road And Street	LIT Public Safety-County Share	Medical Care For Inmates
Cash and investments - beginning	\$ 23,076	\$ 105,324	\$ 340,544	\$ 470,630	\$ 28,613
Receipts:					
Taxes	-	-	499,300	617,619	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	2,895
Fines and forfeits	-	-	-	-	-
Other receipts	4,227	33,139	9,072	-	-
Total receipts	<u>4,227</u>	<u>33,139</u>	<u>508,372</u>	<u>617,619</u>	<u>2,895</u>
Disbursements:					
Personal services	-	29,429	-	64,792	-
Supplies	-	-	400,801	211,576	-
Other services and charges	-	-	210,998	254,891	-
Capital outlay	-	-	20,310	149,378	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>29,429</u>	<u>632,109</u>	<u>680,637</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,227</u>	<u>3,710</u>	<u>(123,737)</u>	<u>(63,018)</u>	<u>2,895</u>
Cash and investments - ending	<u>\$ 27,303</u>	<u>\$ 109,034</u>	<u>\$ 216,807</u>	<u>\$ 407,612</u>	<u>\$ 31,508</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Misdemeanant	MVH	Park Nonreverting Capital	Property Tax Rec. Maintenance	Fr Co Economic Development
Cash and investments - beginning	\$ 54,606	\$ 796,800	\$ 12,186	\$ 70,430	\$ 112,750
Receipts:					
Taxes	-	1,553,432	-	-	75,000
Licenses and permits	-	-	-	50	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	14,760	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,187	53,474	-	5	-
Total receipts	14,187	1,606,906	-	14,815	75,000
Disbursements:					
Personal services	-	992,198	-	3,067	4,898
Supplies	-	-	-	-	234
Other services and charges	-	58,544	-	7,625	34,408
Capital outlay	2,106	-	-	-	-
Other disbursements	-	354,543	-	-	-
Total disbursements	2,106	1,405,285	-	10,692	39,540
Excess (deficiency) of receipts over disbursements	12,081	201,621	-	4,123	35,460
Cash and investments - ending	\$ 66,687	\$ 998,421	\$ 12,186	\$ 74,553	\$ 148,210

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Rainy Day Fund	Recorders Records Perpetuation	Sex & Violent Offender Admin	Sheriff's Pension Trust	Solid Waste User Fees
Cash and investments - beginning	\$ 719,959	\$ 76,504	\$ 11,407	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	70,834	-	-	-
Fines and forfeits	-	-	1,484	-	-
Other receipts	-	-	-	7,073	2,287
Total receipts	-	70,834	1,484	7,073	2,287
Disbursements:					
Personal services	-	5,642	-	-	-
Supplies	-	2,029	-	-	-
Other services and charges	-	45,113	-	6,533	-
Capital outlay	-	1,130	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	53,914	-	6,533	-
Excess (deficiency) of receipts over disbursements	-	16,920	1,484	540	2,287
Cash and investments - ending	\$ 719,959	\$ 93,424	\$ 12,891	\$ 540	\$ 2,287

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Cost	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 35,826	\$ 58,704	\$ 1,997	\$ 4,258	\$ 190,964
Receipts:					
Taxes	62,664	-	-	-	324,364
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	1,850	19,285	-	539	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	7,625	14,814	-
Total receipts	<u>64,514</u>	<u>19,285</u>	<u>7,625</u>	<u>15,353</u>	<u>324,364</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	74,592	-	6,786	14,814	124,616
Capital outlay	-	33,668	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>74,592</u>	<u>33,668</u>	<u>6,786</u>	<u>14,814</u>	<u>124,616</u>
Excess (deficiency) of receipts over disbursements	<u>(10,078)</u>	<u>(14,383)</u>	<u>839</u>	<u>539</u>	<u>199,748</u>
Cash and investments - ending	<u>\$ 25,748</u>	<u>\$ 44,321</u>	<u>\$ 2,836</u>	<u>\$ 4,797</u>	<u>\$ 390,712</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Ind Local Health Dept Trust Ac	Guardian Ad Litem	Election and Registration	Auditors Ineligible Deductions	County Elected Off. Training
Cash and investments - beginning	\$ 48,287	\$ 2,105	\$ 181,152	\$ 2,650	\$ 20,114
Receipts:					
Taxes	-	-	113,862	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,279	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,984	-	-	-	4,227
Total receipts	16,984	-	115,141	-	4,227
Disbursements:					
Personal services	7,557	-	20,739	-	-
Supplies	-	-	984	-	-
Other services and charges	482	-	68,366	-	1,260
Capital outlay	-	-	979	-	-
Other disbursements	-	-	-	-	-
Total disbursements	8,039	-	91,068	-	1,260
Excess (deficiency) of receipts over disbursements	8,945	-	24,073	-	2,967
Cash and investments - ending	\$ 57,232	\$ 2,105	\$ 205,225	\$ 2,650	\$ 23,081

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Park And Recreation	Co Offender Transportation	Statewide 911	Reassessment	Opioid Restricted Funds
Cash and investments - beginning	\$ 262,861	\$ 11,188	\$ 673,844	\$ 105,925	\$ -
Receipts:					
Taxes	140,753	-	-	138,301	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,581	-	-	1,554	-
Charges for services	93,350	-	29,136	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,063	365,559	-	112,214
Total receipts	<u>235,684</u>	<u>1,063</u>	<u>394,695</u>	<u>139,855</u>	<u>112,214</u>
Disbursements:					
Personal services	139,512	-	230,856	-	-
Supplies	13,160	-	-	-	-
Other services and charges	29,264	-	89,731	139,000	-
Capital outlay	46,598	-	188,915	-	-
Other disbursements	35,296	-	50,649	-	-
Total disbursements	<u>263,830</u>	<u>-</u>	<u>560,151</u>	<u>139,000</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(28,146)</u>	<u>1,063</u>	<u>(165,456)</u>	<u>855</u>	<u>112,214</u>
Cash and investments - ending	<u>\$ 234,715</u>	<u>\$ 12,251</u>	<u>\$ 508,388</u>	<u>\$ 106,780</u>	<u>\$ 112,214</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Opioid Unrestricted Funds	Adult Probation Administrative	Juvenile Probation Admin.	Supplemental Adult Probation S	Supplemental Juvenile Probation
Cash and investments - beginning	\$ -	\$ 54,322	\$ 331	\$ 242,635	\$ 81,448
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	17,077	90	95,107	2,299
Fines and forfeits	-	-	-	-	-
Other receipts	26,910	-	-	-	-
Total receipts	<u>26,910</u>	<u>17,077</u>	<u>90</u>	<u>95,107</u>	<u>2,299</u>
Disbursements:					
Personal services	-	-	-	37,503	-
Supplies	-	-	-	774	-
Other services and charges	-	-	-	8,237	-
Capital outlay	-	-	-	15,724	-
Other disbursements	-	-	-	16,883	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,121</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>26,910</u>	<u>17,077</u>	<u>90</u>	<u>15,986</u>	<u>2,299</u>
Cash and investments - ending	<u>\$ 26,910</u>	<u>\$ 71,399</u>	<u>\$ 421</u>	<u>\$ 258,621</u>	<u>\$ 83,747</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County User Fee	Dare Ditch	Drainage Maintenance	Waste Management & Recycling S	Restricted Sac Donations
Cash and investments - beginning	\$ 53,704	\$ 11,883	\$ 31,496	\$ 11,056	\$ 6,249
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,390	-	-	12,200	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	100
Total receipts	<u>3,390</u>	<u>-</u>	<u>-</u>	<u>12,200</u>	<u>100</u>
Disbursements:					
Personal services	-	-	-	3,058	-
Supplies	-	-	-	728	281
Other services and charges	1,893	-	-	6,477	-
Capital outlay	-	-	-	-	-
Other disbursements	-	11,883	31,496	-	-
Total disbursements	<u>1,893</u>	<u>11,883</u>	<u>31,496</u>	<u>10,263</u>	<u>281</u>
Excess (deficiency) of receipts over disbursements	<u>1,497</u>	<u>(11,883)</u>	<u>(31,496)</u>	<u>1,937</u>	<u>(181)</u>
Cash and investments - ending	<u>\$ 55,201</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,993</u>	<u>\$ 6,068</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	EDC Grant - Duke	TIF FC Redevelopment	FCGE Health Benefit Plan	Payroll Clearing Fund	Settlement
Cash and investments - beginning	\$ 8,500	\$ 237,349	\$ 228,893	\$ (137)	\$ -
Receipts:					
Taxes	-	53,101	-	1,040,345	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,211,405	443,535	22,195,424
Total receipts	-	53,101	2,211,405	1,483,880	22,195,424
Disbursements:					
Personal services	-	-	-	1,481,149	-
Supplies	-	-	-	-	-
Other services and charges	8,500	1,000	2,196,955	-	22,195,424
Capital outlay	-	-	-	-	-
Other disbursements	-	-	17,775	2,595	-
Total disbursements	8,500	1,000	2,214,730	1,483,744	22,195,424
Excess (deficiency) of receipts over disbursements	(8,500)	52,101	(3,325)	136	-
Cash and investments - ending	\$ -	\$ 289,450	\$ 225,568	\$ (1)	\$ -

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Commercial Vehicle Excise Tax	Financial Institutions Tax	Fines And Forfeitures	Infractions And Judgements	Special Death Benefits
Cash and investments - beginning	\$ -	\$ -	\$ 6,171	\$ 671	\$ 60
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	95,893	226,033	-	-	-
Charges for services	-	-	24,522	3,251	-
Fines and forfeits	-	-	-	455	-
Other receipts	-	-	3,767	-	761
Total receipts	<u>95,893</u>	<u>226,033</u>	<u>28,289</u>	<u>3,706</u>	<u>761</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	95,893	226,033	27,825	4,242	766
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>95,893</u>	<u>226,033</u>	<u>27,825</u>	<u>4,242</u>	<u>766</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>464</u>	<u>(536)</u>	<u>(5)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,635</u>	<u>\$ 135</u>	<u>\$ 55</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	State Gen Fund Sales Disc	Coroner Training Fund	Interstate Compact Fee	Mortgage Fee (Recorder)	State Sex and Violent Offender
Cash and investments - beginning	\$ 1,220	\$ 240	\$ 188	\$ 478	\$ 10
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	6,230	1,579	3,767	-	-
Fines and forfeits	-	-	1,063	-	165
Other receipts	243	-	-	2,398	-
Total receipts	6,473	1,579	4,830	2,398	165
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	7,093	1,651	1,188	2,710	175
Capital outlay	-	-	-	-	-
Other disbursements	-	-	3,767	-	-
Total disbursements	7,093	1,651	4,955	2,710	175
Excess (deficiency) of receipts over disbursements	(620)	(72)	(125)	(312)	(10)
Cash and investments - ending	\$ 600	\$ 168	\$ 63	\$ 166	\$ -

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Child Restraint System Violation	Forest Restoration	Inheritance Tax	Education Plate Fees	Riverboat Wagering Tax Revenue
Cash and investments - beginning	\$ -	\$ -	\$ 671	\$ 75	\$ -
Receipts:					
Taxes	-	-	-	131	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	128,289
Charges for services	-	-	-	-	-
Fines and forfeits	35	-	-	-	-
Other receipts	-	3,133	-	-	-
Total receipts	<u>35</u>	<u>3,133</u>	<u>-</u>	<u>131</u>	<u>128,289</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	35	3,916	-	131	128,289
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>35</u>	<u>3,916</u>	<u>-</u>	<u>131</u>	<u>128,289</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(783)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (783)</u>	<u>\$ 671</u>	<u>\$ 75</u>	<u>\$ -</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.563 County IV-D Incentive	93.563 Pros. IV-D Inc. 10/1/99	93.563 Clerk IV-D Inc. 10/1/99	Springfield/Brackney Ditch
Cash and investments - beginning	\$ 10,322	\$ 28,640	\$ 30,256	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	8,626	12,982	8,626	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	7,650	2,251	12,125
Total receipts	<u>8,626</u>	<u>20,632</u>	<u>10,877</u>	<u>12,125</u>
Disbursements:				
Personal services	-	20,544	8,694	-
Supplies	-	-	-	-
Other services and charges	10,500	2,191	144	-
Capital outlay	-	-	-	-
Other disbursements	-	15,300	4,502	7,533
Total disbursements	<u>10,500</u>	<u>38,035</u>	<u>13,340</u>	<u>7,533</u>
Excess (deficiency) of receipts over disbursements	<u>(1,874)</u>	<u>(17,403)</u>	<u>(2,463)</u>	<u>4,592</u>
Cash and investments - ending	<u>\$ 8,448</u>	<u>\$ 11,237</u>	<u>\$ 27,793</u>	<u>\$ 4,592</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	OE Wehr Ditch	Nutty Ditch	Griffin Ditch	Shafer Ditch	Henning Ditch
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	8,629	99	564	1,046	9,351
Total receipts	<u>8,629</u>	<u>99</u>	<u>564</u>	<u>1,046</u>	<u>9,351</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,923	-	-	1,046	-
Total disbursements	<u>3,923</u>	<u>-</u>	<u>-</u>	<u>1,046</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>4,706</u>	<u>99</u>	<u>564</u>	<u>-</u>	<u>9,351</u>
Cash and investments - ending	<u>\$ 4,706</u>	<u>\$ 99</u>	<u>\$ 564</u>	<u>\$ -</u>	<u>\$ 9,351</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Bruns Harvey	James Boyle	Vaccine Administrative Grant	Dare Ditch Maintenance	Bruns Harvey Ditch
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ 5,626
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,626	2,509	40,148	11,883	-
Total receipts	5,626	2,509	40,148	11,883	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,288	24,072	2,025	5,626
Total disbursements	-	1,288	24,072	2,025	5,626
Excess (deficiency) of receipts over disbursements	5,626	1,221	16,076	9,858	(5,626)
Cash and investments - ending	\$ 5,626	\$ 1,221	\$ 16,076	\$ 9,858	\$ -

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Jeff Meyers Ditch Construction	American Rescue Plan Act Help	INDOT Old State Road 1	FC Redevelopment Use	CFDA 20.600 Oper. Pullover
Cash and investments - beginning	\$ 2,351	\$ -	\$ 379,827	\$ 20,000	\$ (589)
Receipts:					
Taxes	-	-	-	11,000	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	40,148
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,000,000	-	11,443	21,685
Total receipts	-	1,000,000	-	22,443	61,833
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,030	-	379,827	530	61,001
Total disbursements	4,030	-	379,827	530	61,001
Excess (deficiency) of receipts over disbursements	(4,030)	1,000,000	(379,827)	21,913	832
Cash and investments - ending	\$ (1,679)	\$ 1,000,000	\$ -	\$ 41,913	\$ 243

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	After Settlement Collections	Treasurer's Change Fund	Sheriff's Inmate Trust	Jail Commissary	Clerk Trust
Cash and investments - beginning	\$ 813,913	\$ -	\$ 809	\$ 30,743	\$ 449,204
Receipts:					
Taxes	828,647	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	10,315	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	892,554
Total receipts	<u>828,647</u>	<u>-</u>	<u>-</u>	<u>10,315</u>	<u>892,554</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	813,913	-	1	11,545	939,377
Total disbursements	<u>813,913</u>	<u>-</u>	<u>1</u>	<u>11,545</u>	<u>939,377</u>
Excess (deficiency) of receipts over disbursements	<u>14,734</u>	<u>-</u>	<u>(1)</u>	<u>(1,230)</u>	<u>(46,823)</u>
Cash and investments - ending	<u>\$ 828,647</u>	<u>\$ -</u>	<u>\$ 808</u>	<u>\$ 29,513</u>	<u>\$ 402,381</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Clerk Child Support Trust	FCCRVC Money Market	FCCRVC Checking	Park Donations	Restricted Cemetery Donations
Cash and investments - beginning	\$ 303	\$ 105,439	\$ 2,996	\$ 215	\$ 9,951
Receipts:					
Taxes	-	173,089	127,444	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	151,945	-	-	-	-
Total receipts	151,945	173,089	127,444	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	151,929	216,037	128,046	-	240
Total disbursements	151,929	216,037	128,046	-	240
Excess (deficiency) of receipts over disbursements	16	(42,948)	(602)	-	(240)
Cash and investments - ending	\$ 319	\$ 62,491	\$ 2,394	\$ 215	\$ 9,711

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	FCCRVC CD	Donation Fund (Health Dept.)	K-9 Donations Sheriff Dept.	Holiday Display Donation	CASA/GAL Donation
Cash and investments - beginning	\$ 51,131	\$ 963	\$ 80	\$ 185	\$ 1,022
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	154	625	-	-	100
Total receipts	154	625	-	-	100
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,193	-	-	-
Total disbursements	-	1,193	-	-	-
Excess (deficiency) of receipts over disbursements	154	(568)	-	-	100
Cash and investments - ending	\$ 51,285	\$ 395	\$ 80	\$ 185	\$ 1,122

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Dane Jones Wolf Creek Cemetery	Springfield Township Cemetery	Laurel Township Cemeteries	Bethlehem & Harmony Cemeteries	Park Reid Grant 2022
Cash and investments - beginning	\$ 1,090	\$ 2,200	\$ 2,500	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,100	500	560	15,000
Total receipts	-	1,100	500	560	15,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	560	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	560	-
Excess (deficiency) of receipts over disbursements	-	1,100	500	-	15,000
Cash and investments - ending	\$ 1,090	\$ 3,300	\$ 3,000	\$ -	\$ 15,000

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	CFDA#93.354 Health/School	EMA Emergency Planner	CFDA#97.067 2022 SHSP Grant	LATCF	9199 Railroad Grade Crossing Fund
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	192,500	-	149,897	50,000	37,200
Total receipts	<u>192,500</u>	<u>-</u>	<u>149,897</u>	<u>50,000</u>	<u>37,200</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	166,397	-	-
Other disbursements	110,000	2,820	-	-	37,200
Total disbursements	<u>110,000</u>	<u>2,820</u>	<u>166,397</u>	<u>-</u>	<u>37,200</u>
Excess (deficiency) of receipts over disbursements	<u>82,500</u>	<u>(2,820)</u>	<u>(16,500)</u>	<u>50,000</u>	<u>-</u>
Cash and investments - ending	<u>\$ 82,500</u>	<u>\$ (2,820)</u>	<u>\$ (16,500)</u>	<u>\$ 50,000</u>	<u>\$ -</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	MVHR	Heritage Barn Public Safety	Communications PSAP Allocation	Pretrial Diversion User Fee	FC Community F Cemetery Grant
Cash and investments - beginning	\$ 426,566	\$ 150	\$ 552,153	\$ 57,201	\$ 500
Receipts:					
Taxes	1,553,432	-	494,658	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	18,310	-
Charges for services	-	-	-	25,580	-
Fines and forfeits	-	-	-	-	-
Other receipts	20,000	-	18	47	-
Total receipts	1,573,432	-	494,676	43,937	-
Disbursements:					
Personal services	-	-	264,009	39,288	-
Supplies	994,507	-	2,223	-	-
Other services and charges	-	-	326	1,715	-
Capital outlay	-	-	500	1,002	-
Other disbursements	50,000	-	88,620	-	-
Total disbursements	1,044,507	-	355,678	42,005	-
Excess (deficiency) of receipts over disbursements	528,925	-	138,998	1,932	-
Cash and investments - ending	\$ 955,491	\$ 150	\$ 691,151	\$ 59,133	\$ 500

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	FC Redevelopment	Debt Payment 2020 Bond	2020 Construction Fund	Cholesterol	Tower Maintenance
Cash and investments - beginning	\$ 4,000	\$ 256,128	\$ 251,765	\$ 27	\$ 35,682
Receipts:					
Taxes	1,000	413,195	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,564	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	2,400
Total receipts	<u>1,000</u>	<u>417,759</u>	<u>-</u>	<u>-</u>	<u>2,400</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	612,869	41,161	-	1,570
Capital outlay	-	-	94,680	-	-
Other disbursements	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>5,000</u>	<u>612,869</u>	<u>135,841</u>	<u>-</u>	<u>1,570</u>
Excess (deficiency) of receipts over disbursements	<u>(4,000)</u>	<u>(195,110)</u>	<u>(135,841)</u>	<u>-</u>	<u>830</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 61,018</u>	<u>\$ 115,924</u>	<u>\$ 27</u>	<u>\$ 36,512</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Flu Vac	Radio E 911	Vaccine	Law Enforcement Fnd-Prosecutor	Records Check Fee Sheriff
Cash and investments - beginning	\$ 7,567	\$ 890	\$ 26,838	\$ 29,113	\$ 245
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	90
Other receipts	-	-	4,458	-	-
Total receipts	-	-	4,458	-	90
Disbursements:					
Personal services	-	-	-	-	-
Supplies	434	-	1,009	-	-
Other services and charges	-	-	1,381	-	-
Capital outlay	-	-	1,423	-	-
Other disbursements	-	-	-	-	-
Total disbursements	434	-	3,813	-	-
Excess (deficiency) of receipts over disbursements	(434)	-	645	-	90
Cash and investments - ending	\$ 7,133	\$ 890	\$ 27,483	\$ 29,113	\$ 335

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Surplus Dog	Law Enforcement Cont. Ed.	IN Home Detention	Choices/Saturday Program
Cash and investments - beginning	\$ 308	\$ 4,576	\$ 112,002	\$ 2,198
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	1,527	11,070	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>-</u>	<u>1,527</u>	<u>11,070</u>	<u>-</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	623	2,138	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>623</u>	<u>2,138</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>904</u>	<u>8,932</u>	<u>-</u>
Cash and investments - ending	<u>\$ 308</u>	<u>\$ 5,480</u>	<u>\$ 120,934</u>	<u>\$ 2,198</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Deferral Program	Final HEA 1001-2007 PTRC & HSC	Sen Bill 67 Excess LOIT 2016	Highway Safety Grant	United Way K-9 Sheriff Grant
Cash and investments - beginning	\$ 11,293	\$ 13	\$ 3,356	\$ 38	\$ 41
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	660	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	660	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	1,297	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,297	-	-	-	-
Excess (deficiency) of receipts over disbursements	(637)	-	-	-	-
Cash and investments - ending	\$ 10,656	\$ 13	\$ 3,356	\$ 38	\$ 41

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT- Property Tax Relief	Heritage Barn	LIT Certified Shares	LIT Public Safety	LIT Economic Dev. Highway
Cash and investments - beginning	\$ 488	\$ 200	\$ -	\$ -	\$ 897,195
Receipts:					
Taxes	-	-	7,071,205	1,767,801	1,220,095
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	90,594
Fines and forfeits	-	350	-	-	-
Other receipts	-	-	-	-	60,289
Total receipts	-	350	7,071,205	1,767,801	1,370,978
Disbursements:					
Personal services	-	-	-	-	132,586
Supplies	-	-	-	-	688,160
Other services and charges	-	-	7,071,205	1,767,801	200,668
Capital outlay	-	-	-	-	200,854
Other disbursements	-	-	-	-	-
Total disbursements	-	-	7,071,205	1,767,801	1,222,268
Excess (deficiency) of receipts over disbursements	-	350	-	-	148,710
Cash and investments - ending	\$ 488	\$ 550	\$ -	\$ -	\$ 1,045,905

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	National Night Out Grant	INDOT Old SR 1	Stayin' Alive DUI	CFDA 20.509 Public Mass Transp	Victim Assistance
Cash and investments - beginning	\$ 1,109	\$ -	\$ 3,226	\$ -	\$ 22
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,100	18,368	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,929,827	-	736	-
Total receipts	-	2,929,827	1,100	19,104	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	401,743	1,564	-	-
Other services and charges	-	272,491	-	19,104	-
Capital outlay	-	1,035,457	-	-	-
Other disbursements	-	285,000	-	-	-
Total disbursements	-	1,994,691	1,564	19,104	-
Excess (deficiency) of receipts over disbursements	-	935,136	(464)	-	-
Cash and investments - ending	\$ 1,109	\$ 935,136	\$ 2,762	\$ -	\$ 22

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	MRC Federal (Health)	CFDA# 97.042 SHSP Comp. Grant	CFDA #97.039 Hazard Mitigation	CFDA#20.703 2022 Hazard HMEP
Cash and investments - beginning	\$ 598	\$ -	\$ (12,157)	\$ (1,600)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	10,990	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	10,990	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	2,000	781
Capital outlay	-	48,171	-	-
Other disbursements	-	-	-	-
Total disbursements	-	48,171	2,000	781
Excess (deficiency) of receipts over disbursements	-	(48,171)	8,990	(781)
Cash and investments - ending	\$ 598	\$ (48,171)	\$ (3,167)	\$ (2,381)

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	STOP/Prosecutor Fund Grant	VOCA Grant/Prosecutor	FEMA PA - COVID Grant	CFDA 20.509 Public Trans CARES
Cash and investments - beginning	\$ (35,358)	\$ (3,879)	\$ (47,617)	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	3,041	11,974	-	319,101
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	48,697	7,757	47,617	184,021
Total receipts	51,738	19,731	47,617	503,122
Disbursements:				
Personal services	32,468	18,575	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	503,122
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	32,468	18,575	-	503,122
Excess (deficiency) of receipts over disbursements	19,270	1,156	47,617	-
Cash and investments - ending	\$ (16,088)	\$ (2,723)	\$ -	\$ -

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	ARPA 2021	CFDA# 16.034 Law Enforcement	Statewide 911 PSAP Project	CFDA 93.069 PHC Base/CRI 1	Teppco G.P. / EMA
Cash and investments - beginning	\$ 2,210,238	\$ -	\$ -	\$ (5,661)	\$ 91
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	2,210,238	-	16,896	31,876	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	38,709	-	-	-
Total receipts	<u>2,210,238</u>	<u>38,709</u>	<u>16,896</u>	<u>31,876</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	19,820	-	602	-
Other services and charges	626,469	-	16,896	19,056	-
Capital outlay	-	11,250	-	10,465	-
Other disbursements	1,000,000	7,639	-	-	-
Total disbursements	<u>1,626,469</u>	<u>38,709</u>	<u>16,896</u>	<u>30,123</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>583,769</u>	<u>-</u>	<u>-</u>	<u>1,753</u>	<u>-</u>
Cash and investments - ending	<u>\$ 2,794,007</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (3,908)</u>	<u>\$ 91</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Ebola Grant Health Dept	Park Grants	Landscaping Grant Bville Found	Health Dept Grant Bville Found	GAL/CASA Grant
Cash and investments - beginning	\$ 1,934	\$ 1	\$ 100	\$ 20	\$ (58)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	12,329
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	17,648
Total receipts	-	-	-	-	29,977
Disbursements:					
Personal services	-	-	-	-	504
Supplies	-	-	-	-	398
Other services and charges	-	-	-	-	476
Capital outlay	1,934	-	-	-	-
Other disbursements	-	-	-	-	17,648
Total disbursements	1,934	-	-	-	19,026
Excess (deficiency) of receipts over disbursements	(1,934)	-	-	-	10,951
Cash and investments - ending	\$ -	\$ 1	\$ 100	\$ 20	\$ 10,893

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Bio-Terrorism	GAL/CASA GCSPR Grant	CFDA 16.607 Bulletproof Vest	R1 Ind Nat Dist Grant	FC Redevelopment Grant
Cash and investments - beginning	\$ 1,244	\$ 2,215	\$ (2,607)	\$ 1,401	\$ 6,443
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	6,088	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	6,088	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	4,058	-	-
Other disbursements	-	-	-	-	6,443
Total disbursements	-	-	4,058	-	6,443
Excess (deficiency) of receipts over disbursements	-	-	2,030	-	(6,443)
Cash and investments - ending	\$ 1,244	\$ 2,215	\$ (577)	\$ 1,401	\$ -

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Park Playground Donation	2022 IDHS Foundation Grant	Community Crossing Matching Grant	Totals
Cash and investments - beginning	\$ 1	\$ -	\$ 204,601	\$ 21,658,413
Receipts:				
Taxes	-	-	-	28,074,114
Licenses and permits	-	-	-	64,066
Intergovernmental receipts	-	-	750,477	4,392,774
Charges for services	-	-	-	823,775
Fines and forfeits	-	-	-	3,642
Other receipts	-	1,965	335,000	32,558,747
Total receipts	-	1,965	1,085,477	65,917,118
Disbursements:				
Personal services	-	-	-	7,738,352
Supplies	-	-	1,094,979	4,044,207
Other services and charges	-	-	-	39,852,958
Capital outlay	-	3,637	144,166	2,317,406
Other disbursements	-	-	-	8,254,243
Total disbursements	-	3,637	1,239,145	62,207,166
Excess (deficiency) of receipts over disbursements	-	(1,672)	(153,668)	3,709,952
Cash and investments - ending	\$ 1	\$ (1,672)	\$ 50,933	\$ 25,368,365

OTHER INFORMATION

FRANKLIN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 806,647</u>	<u>\$ -</u>

FRANKLIN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Holy Family Church	County Highway Garage	\$ 3,600	01/01/18	12/31/27
Total of annual lease payments		<u>\$ 3,600</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities: General obligation bonds Notes and Loans Payable	Government Center/Courthouse Refinance John Deere Financial	\$ 655,000 60,864	\$ 430,000 60,864
Total governmental activities		<u>715,864</u>	<u>490,864</u>
Totals		<u>\$ 715,864</u>	<u>\$ 490,864</u>

FRANKLIN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 1,623,700
Infrastructure	386,027,380
Buildings	6,040,468
Improvements other than buildings	46,066
Machinery, equipment, and vehicles	6,163,136
Other non-depreciable assets	<u>725,615</u>
Total governmental activities	<u>400,626,365</u>
Total capital assets	<u>\$ 400,626,365</u>

OTHER REPORTS

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