

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

FINANCIAL STATEMENT AUDIT REPORT

OF

FRANKLIN COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
07/09/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Karla J. Bauman	01-01-23 to 12-31-24
County Treasurer	Jolene Beneker	01-01-23 to 12-31-24
Clerk of the Circuit Court	Neysa R. Raible	01-01-23 to 12-31-24
County Sheriff	Peter Cates	01-01-23 to 12-31-24
County Recorder	Hollie Sintz-Maxie	01-01-23 to 12-31-24
President of the Board of County Commissioners	Tom Wilson	01-01-23 to 12-31-24
President of the County Council	Jeff C. Koch	01-01-23 to 12-31-24



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, 2023, 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, 2023, 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, 2023, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule 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, 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 June 10, 2024, 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

June 10, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING
NOTES 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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
General	\$ 7,501,725	\$ 8,685,423	\$ 8,700,150	\$ 7,486,998
Accident Report	13,837	2,621	-	16,458
LIT Economic Development	-	1,790,408	1,790,408	-
City And Town Court Cost	5,638	3,462	8,888	212
Clerks Record Perpetuation	85,369	10,735	1,403	94,701
Conv. Tourism & Visitor Promo	24,124	162,027	134,146	52,005
County Sales Disclosure Fee	43,472	5,990	50	49,412
Covered Bridge	82,423	3,700	25,000	61,123
Cumulative Bridge	1,719,720	966,675	2,206,931	479,464
Cumulative Capital Development	275,537	359,719	323,600	311,656
Drug Free Community Fund	41,832	15,472	23,908	33,396
Emergency Planning/Right To Know	30,133	-	44	30,089
Fire Arm Training	52,503	21,230	7,725	66,008
General Drain Improvement	6,477	10,423	1,469	15,431
Health	231,100	261,808	232,153	260,755
Identification Sec. Protection	27,303	3,447	-	30,750
Local Health Maintenance	109,034	33,139	30,510	111,663
Local Road And Street	216,806	532,069	479,666	269,209
LIT Public Safety-County Share	407,612	587,604	644,479	350,737
Medical Care For Inmates	31,508	1,403	-	32,911
County Misdemeanant	66,686	14,119	11,688	69,117
MVH	998,419	1,616,451	1,392,755	1,222,115
Park Nonreverting Capital	12,186	-	-	12,186
Plat Bk. Property Tax	74,552	14,230	24,025	64,757
Fr Co Economic Development	148,210	75,000	36,654	186,556
Rainy Day Fund	719,959	12,278	-	732,237
Recorders Records Perpetuation	93,424	58,609	45,842	106,191
Sex & Violent Offender Admin	12,891	1,170	-	14,061
Sheriff's Pension Trust	540	7,506	7,749	297
Solid Waste User Fees	2,287	2,864	-	5,151
Surplus Tax	25,748	38,078	25,855	37,971
Surveyors Corner Perpetuation	44,322	17,235	-	61,557
Tax Sale Cost	2,836	12,230	11,817	3,249
Tax Sale Redemption	4,797	44,941	42,734	7,004
Tax Sale Surplus	390,712	139,210	330,452	199,470
Ind Local Health Dept Trust Ac	57,232	16,984	10,860	63,356
Guardian Ad Litem	2,105	-	-	2,105
Election and Registration	205,225	109,227	48,714	265,738
Auditors Ineligible Deductions	2,650	4,461	-	7,111
County Elected Off. Training	23,080	3,447	3,553	22,974
Park And Recreation	234,715	326,108	318,448	242,375
Co Offender Transportation	12,250	1,000	-	13,250
Statewide 911	508,386	400,246	356,882	551,750
Reassessment	106,779	143,288	113,000	137,067
Adult Probation Administrative	71,400	12,981	-	84,381
Juvenile Probation Admin.	421	10	-	431
Supplemental Adult Probation S	258,622	74,678	117,766	215,534
Supplemental Juvenile Probation	83,747	1,092	-	84,839
Jeff Myers Ditch	(1,680)	2,102	423	(1)
Waste Management & Recycling S	12,993	12,200	4,768	20,425
Restricted Sac Donations	6,068	-	742	5,326
FC Redevelopment	41,913	12,000	9,540	44,373
TIF FC Redevelopment	289,450	56,212	147,375	198,287
FCGE Health Benefit Plan	225,568	2,453,514	2,501,558	177,524
Payroll Clearing Fund	-	1,487,187	1,485,723	1,464
Settlement	-	24,298,041	24,298,041	-
Commercial Vehicle Excise Tax	-	99,642	99,642	-
Financial Institutions Tax	-	194,415	194,415	-
Fines And Forfeitures	6,635	26,335	29,021	3,949
Infractions And Judgements	135	5,555	5,475	215
Special Death Benefits	55	720	680	95
State Gen Fund Sales Disc	600	5,920	5,870	650

FRANKLIN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Coroner Training Fund	168	1,442	1,415	195
Interstate Compact Fee	63	1,000	1,000	63
Mortgage Fee (Recorder)	165	1,845	1,870	140
State Sex and Violent Offender	-	130	130	-
Child Restraint System Violations	-	50	50	-
Forest Restoration	(783)	783	-	-
Inheritance Tax	671	-	-	671
Education Plate Fees	75	75	75	75
Riverboat Wagering Tax Revenue	-	128,128	128,128	-
93.563 County IV-D Incentive	8,448	8,259	6,000	10,707
93.563 Pros. IV-D Inc. 10/1/99	11,237	12,426	15,531	8,132
93.563 Clerk IV-D Inc. 10/1/99	27,793	8,259	12,015	24,037
Treasurer After Settlement Collections	828,647	852,636	828,647	852,636
Clerk Trust	402,380	1,338,874	1,355,275	385,979
Clerk Child Support Trust	319	131,943	131,758	504
CFDA#97.067 2022SHSP Grant	(16,500)	59,925	43,425	-
CFDA# 21.027 Lead CSFRF	-	3,730	5	3,725
FCCRVC Checking	2,393	134,151	134,846	1,698
FCCRVC CD	51,284	-	51,284	-
FCCRVC Money Market	62,491	134,289	-	196,780
Jail Commissary Fund	29,514	9,741	10,882	28,373
Inmate Trust Fund	813	-	-	813
Park Donations	215	-	-	215
Restricted Cemetery Donations	9,711	-	-	9,711
Donation Fund (Health Dept)	394	503	898	(1)
K-9 Donations Sheriff Dept.	80	-	-	80
Holiday Display Donation	185	-	-	185
CASA/GAL Donation	1,122	-	-	1,122
Dane Jones Wolf Creek Cemetery	1,090	-	-	1,090
Springfield Township Cemetery	3,300	-	-	3,300
Laurel Township Cemeteries	3,000	-	-	3,000
Bethlehem & Harmony Cemeteries	-	580	-	580
Jury User Fee	50,745	2,316	-	53,061
Law Enforcement Cnty User Fee	4,457	2,323	1,573	5,207
MVHR	955,491	1,616,451	1,335,285	1,236,657
Heritage Barn Public Safety	150	600	-	750
Communications PSAP Allocation	691,152	727,093	419,300	998,945
Opioid Restricted Funds	112,214	28,195	-	140,409
Opioid Unrestricted Funds	26,910	330	-	27,240
Pretrial Diversion User Fee	59,134	39,811	23,314	75,631
Springfield/Brackney Ditch	4,592	-	-	4,592
OE Wehr Ditch	4,706	-	-	4,706
Nutty Ditch	99	-	-	99
Griffin Ditch	564	-	-	564
Dare-Ditch	9,858	-	-	9,858
Henning Ditch	9,351	-	-	9,351
Bruns Harvey	5,626	-	-	5,626
James Boyle Ditch	1,221	2,512	3,733	-
FC Community F Cemetery Grant	500	-	-	500
Park Reid Grant 2022	15,000	-	15,000	-
Debt Payment 2020 Bond	61,018	402,870	456,143	7,745
2020 Construction Fund	115,925	-	109,870	6,055
Bond Capital Asset Expenditure	-	1,577,485	-	1,577,485
Sheriff Donation Active Shooter	-	5,750	3,287	2,463
Cholesterol	27	-	-	27
Tower Maintenance	36,512	2,400	16	38,896
Flu Vac	7,133	-	-	7,133
Radio E 911	890	-	-	890
VaxCare Vaccines & TB Tests	27,481	6,063	5,029	28,515
Commissioner Certificate Sale	-	1,050	387	663
Law Enforcement Fnd-Prosecutor	29,113	-	-	29,113

FRANKLIN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments			Cash and Investments 12-31-23
	01-01-23	Receipts	Disbursements	
Records Check Fee Sheriff	335	40	375	-
Surplus Dog	308	-	-	308
Law Enforcement Cont. Ed.	5,480	868	-	6,348
IN Home Detention	120,934	16,115	3,994	133,055
Choices/Saturday Program	2,198	-	-	2,198
Deferral Program	10,656	440	-	11,096
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
Ema Duke Energy Grant	-	10,000	-	10,000
LIT- Property Tax Relief	488	-	-	488
Heritage Barn	550	755	1,250	55
LIT Certified Shares	-	7,161,631	7,161,631	-
LIT Public Safety	-	1,791,075	1,791,075	-
LIT Economic Dev. Highway	1,045,906	1,382,179	1,202,829	1,225,256
National Night Out Grant	1,109	-	-	1,109
INDOT Old SR 1	935,136	50,000	311,377	673,759
CFDA 20.601 Rcpt. Oper. Pull	243	34,547	28,538	6,252
Stayin' Alive DUI	2,762	1,500	551	3,711
CFDA 20.509 Public Mass Transp	-	441,248	441,248	-
Victim Assistance	22	-	-	22
CFDA# 93.354 Health/School	82,500	27,500	110,000	-
MRC Federal (Health)	598	-	-	598
Local Public Health Coordinator	-	8,333	8,333	-
CFDA #97.042 EMA Performance	-	20,000	20,000	-
EMA Emergency Planner	(2,820)	40,000	37,180	-
CFDA# 97.042 SHSP Comp. Grant	(48,171)	196,541	163,255	(14,885)
CFDA #97.039 Hazard Mitigation	(3,167)	3,167	-	-
CFDA#20.703 2022 Hazard HMEP	(2,381)	2,381	7,103	(7,103)
CFDA#20.703 2023 Hazard HMEP	-	-	17,309	(17,309)
CFDA# 93.268 Children Vaccines	16,076	41,831	11,598	46,309
STOP/Prosecutor Fund Grant	(16,089)	81,502	64,603	810
VOCA Grant/Prosecutor	(2,723)	29,895	35,328	(8,156)
ALN#21.027 Sheriff Body Cams	-	-	16,000	(16,000)
CFDA 20.509 Public Trans CARES	-	26,492	26,492	-
CFDA#21.019 93.323 CARES Health	-	50,000	50,000	-
ARPA 2021	2,794,006	1,200,000	2,338,426	1,655,580
American Rescue Plan Act Help	1,000,000	-	1,000,000	-
LATCF	50,000	50,000	-	100,000
CFDA 93.069 PHC Base/CRI 1	(3,908)	18,620	14,712	-
Teppco G.P. / EMA	91	-	-	91
Park Grants	1	-	-	1
Landscaping Grant Bville Found	100	-	-	100
Health Dept Grant Bville Found	20	-	20	-
GAL/CASA Grant	10,893	7,945	822	18,016
Bio-Terrorism	1,244	-	34	1,210
GAL/CASA GCSPR Grant	2,215	-	-	2,215
CFDA 16.607 Bulletproof Vest	(577)	2,483	3,125	(1,219)
R1 Ind Nat Dist Grant	1,401	-	-	1,401
Park Playground Donation	1	-	-	1
2022 IDHS Foundation Grant	(1,672)	1,780	108	-
LHD Annual Survey	-	2,000	942	1,058
Community Crossing Matching Grant	50,933	343,907	374,857	19,983
Help Grant Community Coord.	-	40,000	40,000	-
Totals	<u>\$ 25,368,361</u>	<u>\$ 65,587,434</u>	<u>\$ 66,671,883</u>	<u>\$ 24,283,912</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.

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 County authority to contribute to the plan.

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

FRANKLIN COUNTY
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. 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.

FRANKLIN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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, 2023.

Note 8. Combined Funds

Funds related to jury and law enforcement user fees were reported individually in the current financial statement, but were combined into one fund for the prior financial statement.

OTHER INFORMATION

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General	Accident Report	LIT Economic Development	City And Town Court Cost	Clerks Record Perpetuation	Conv. Tourism & Visitor Promo
Cash and investments - beginning	\$ 7,501,725	\$ 13,837	\$ -	\$ 5,638	\$ 85,369	\$ 24,124
Receipts:						
Taxes	2,848,678	-	-	-	-	162,027
Licenses and permits	52,591	-	-	-	-	-
Intergovernmental receipts	4,162,196	-	1,790,408	-	14	-
Charges for services	196,665	2,621	-	-	10,707	-
Fines and forfeits	375	-	-	-	-	-
Other receipts	1,424,918	-	-	3,462	14	-
Total receipts	<u>8,685,423</u>	<u>2,621</u>	<u>1,790,408</u>	<u>3,462</u>	<u>10,735</u>	<u>162,027</u>
Disbursements:						
Personal services	4,832,622	-	-	-	-	-
Supplies	318,392	-	-	-	-	-
Other services and charges	2,389,391	-	-	8,888	75	134,146
Capital outlay	40,761	-	-	-	1,328	-
Other disbursements	1,118,984	-	1,790,408	-	-	-
Total disbursements	<u>8,700,150</u>	<u>-</u>	<u>1,790,408</u>	<u>8,888</u>	<u>1,403</u>	<u>134,146</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(14,727)</u>	<u>2,621</u>	<u>-</u>	<u>(5,426)</u>	<u>9,332</u>	<u>27,881</u>
Cash and investments - ending	<u>\$ 7,486,998</u>	<u>\$ 16,458</u>	<u>\$ -</u>	<u>\$ 212</u>	<u>\$ 94,701</u>	<u>\$ 52,005</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	County Sales Disclosure Fee	Covered Bridge	Cumulative Bridge	Cumulative Capital Development	Drug Free Community Fund	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 43,472	\$ 82,423	\$ 1,719,720	\$ 275,537	\$ 41,832	\$ 30,133
Receipts:						
Taxes	-	-	753,200	323,966	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	213,475	3,257	-	-
Charges for services	70	-	-	-	15,472	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,920	3,700	-	32,496	-	-
Total receipts	5,990	3,700	966,675	359,719	15,472	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	50	25,000	2,029,607	274,147	23,908	44
Capital outlay	-	-	177,324	49,453	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	50	25,000	2,206,931	323,600	23,908	44
Excess (deficiency) of receipts over (under) disbursements	5,940	(21,300)	(1,240,256)	36,119	(8,436)	(44)
Cash and investments - ending	\$ 49,412	\$ 61,123	\$ 479,464	\$ 311,656	\$ 33,396	\$ 30,089

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Fire Arm Training	General Drain Improvement	Health	Identification Sec. Protection	Local Health Maintenance	Local Road And Street
Cash and investments - beginning	\$ 52,503	\$ 6,477	\$ 231,100	\$ 27,303	\$ 109,034	\$ 216,806
Receipts:						
Taxes	-	-	237,275	-	-	523,052
Licenses and permits	-	-	9,915	-	-	-
Intergovernmental receipts	-	-	6,086	-	-	-
Charges for services	-	-	8,519	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	21,230	10,423	13	3,447	33,139	9,017
Total receipts	21,230	10,423	261,808	3,447	33,139	532,069
Disbursements:						
Personal services	-	-	190,156	-	30,510	-
Supplies	7,565	-	3,854	-	-	73,754
Other services and charges	-	-	4,377	-	-	237,443
Capital outlay	160	-	-	-	-	168,469
Other disbursements	-	1,469	33,766	-	-	-
Total disbursements	7,725	1,469	232,153	-	30,510	479,666
Excess (deficiency) of receipts over (under) disbursements	13,505	8,954	29,655	3,447	2,629	52,403
Cash and investments - ending	\$ 66,008	\$ 15,431	\$ 260,755	\$ 30,750	\$ 111,663	\$ 269,209

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT Public Safety-County Share	Medical Care For Inmates	County Misdemeanant	MVH	Park Nonreverting Capital
Cash and investments - beginning	\$ 407,612	\$ 31,508	\$ 66,686	\$ 998,419	\$ 12,186
Receipts:					
Taxes	-	-	-	1,616,451	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	587,544	-	-	-	-
Charges for services	-	1,403	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	60	-	14,119	-	-
Total receipts	587,604	1,403	14,119	1,616,451	-
Disbursements:					
Personal services	78,880	-	-	1,024,719	-
Supplies	177,219	-	-	-	-
Other services and charges	246,343	-	-	18,036	-
Capital outlay	142,037	-	11,688	-	-
Other disbursements	-	-	-	350,000	-
Total disbursements	644,479	-	11,688	1,392,755	-
Excess (deficiency) of receipts over (under) disbursements	(56,875)	1,403	2,431	223,696	-
Cash and investments - ending	\$ 350,737	\$ 32,911	\$ 69,117	\$ 1,222,115	\$ 12,186

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Plat Bk. Property Tax	Fr Co Economic Development	Rainy Day Fund	Recorders Records Perpetuation	Sex & Violent Offender Admin	Sheriff's Pension Trust
Cash and investments - beginning	\$ 74,552	\$ 148,210	\$ 719,959	\$ 93,424	\$ 12,891	\$ 540
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	75,000	-	-	-	-
Charges for services	14,230	-	-	58,609	-	-
Fines and forfeits	-	-	-	-	1,170	-
Other receipts	-	-	12,278	-	-	7,506
Total receipts	14,230	75,000	12,278	58,609	1,170	7,506
Disbursements:						
Personal services	20,000	4,586	-	-	-	-
Supplies	-	556	-	5,149	-	-
Other services and charges	4,025	19,589	-	37,305	-	7,749
Capital outlay	-	1,923	-	3,388	-	-
Other disbursements	-	10,000	-	-	-	-
Total disbursements	24,025	36,654	-	45,842	-	7,749
Excess (deficiency) of receipts over (under) disbursements	(9,795)	38,346	12,278	12,767	1,170	(243)
Cash and investments - ending	\$ 64,757	\$ 186,556	\$ 732,237	\$ 106,191	\$ 14,061	\$ 297

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Solid Waste User Fees	Surplus Tax	Surveyors Corner Perpetuation	Tax Sale Cost	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 2,287	\$ 25,748	\$ 44,322	\$ 2,836	\$ 4,797	\$ 390,712
Receipts:						
Taxes	-	29,636	-	-	-	137,657
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	17,235	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,864	8,442	-	12,230	44,941	1,553
Total receipts	<u>2,864</u>	<u>38,078</u>	<u>17,235</u>	<u>12,230</u>	<u>44,941</u>	<u>139,210</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	25,855	-	11,817	42,734	330,452
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>25,855</u>	<u>-</u>	<u>11,817</u>	<u>42,734</u>	<u>330,452</u>
Excess (deficiency) of receipts over (under) disbursements	<u>2,864</u>	<u>12,223</u>	<u>17,235</u>	<u>413</u>	<u>2,207</u>	<u>(191,242)</u>
Cash and investments - ending	<u>\$ 5,151</u>	<u>\$ 37,971</u>	<u>\$ 61,557</u>	<u>\$ 3,249</u>	<u>\$ 7,004</u>	<u>\$ 199,470</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Ind Local Health Dept Trust Ac	Guardian Ad Litem	Election and Registration	Auditors Ineligible Deductions	County Elected Off. Training	Park And Recreation
Cash and investments - beginning	\$ 57,232	\$ 2,105	\$ 205,225	\$ 2,650	\$ 23,080	\$ 234,715
Receipts:						
Taxes	-	-	108,029	-	-	231,594
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,198	-	-	2,329
Charges for services	-	-	-	-	-	92,185
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,984	-	-	4,461	3,447	-
Total receipts	16,984	-	109,227	4,461	3,447	326,108
Disbursements:						
Personal services	-	-	8,007	-	-	144,915
Supplies	590	-	1,044	-	-	9,515
Other services and charges	10,270	-	25,794	-	3,553	33,174
Capital outlay	-	-	13,869	-	-	90,844
Other disbursements	-	-	-	-	-	40,000
Total disbursements	10,860	-	48,714	-	3,553	318,448
Excess (deficiency) of receipts over (under) disbursements	6,124	-	60,513	4,461	(106)	7,660
Cash and investments - ending	\$ 63,356	\$ 2,105	\$ 265,738	\$ 7,111	\$ 22,974	\$ 242,375

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Co Offender Transportation	Statewide 911	Reassessment	Adult Probation Administrative	Juvenile Probation Admin.
Cash and investments - beginning	\$ 12,250	\$ 508,386	\$ 106,779	\$ 71,400	\$ 421
Receipts:					
Taxes	-	-	142,170	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,118	-	-
Charges for services	-	-	-	12,981	10
Fines and forfeits	-	-	-	-	-
Other receipts	1,000	400,246	-	-	-
Total receipts	1,000	400,246	143,288	12,981	10
Disbursements:					
Personal services	-	200,570	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	86,842	113,000	-	-
Capital outlay	-	19,421	-	-	-
Other disbursements	-	50,049	-	-	-
Total disbursements	-	356,882	113,000	-	-
Excess (deficiency) of receipts over (under) disbursements	1,000	43,364	30,288	12,981	10
Cash and investments - ending	\$ 13,250	\$ 551,750	\$ 137,067	\$ 84,381	\$ 431

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Supplemental Adult Probation S	Supplemental Juvenile Probation	Jeff Myers Ditch	Waste Management & Recycling S	Restricted Sac Donations
Cash and investments - beginning	\$ 258,622	\$ 83,747	\$ (1,680)	\$ 12,993	\$ 6,068
Receipts:					
Taxes	-	-	633	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	12,200	-
Charges for services	74,678	1,092	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,469	-	-
Total receipts	74,678	1,092	2,102	12,200	-
Disbursements:					
Personal services	34,371	-	-	1,469	-
Supplies	348	-	-	-	-
Other services and charges	71,985	-	-	3,299	742
Capital outlay	11,062	-	-	-	-
Other disbursements	-	-	423	-	-
Total disbursements	117,766	-	423	4,768	742
Excess (deficiency) of receipts over (under) disbursements	(43,088)	1,092	1,679	7,432	(742)
Cash and investments - ending	\$ 215,534	\$ 84,839	\$ (1)	\$ 20,425	\$ 5,326

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	FC Redevelopment	TIF FC Redevelopment	FCGE Health Benefit Plan	Payroll Clearing Fund	Settlement
Cash and investments - beginning	\$ 41,913	\$ 289,450	\$ 225,568	\$ -	\$ -
Receipts:					
Taxes	-	56,212	-	1,063,880	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	12,000	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	2,453,514	423,307	24,298,041
Total receipts	<u>12,000</u>	<u>56,212</u>	<u>2,453,514</u>	<u>1,487,187</u>	<u>24,298,041</u>
Disbursements:					
Personal services	-	-	-	1,483,282	-
Supplies	-	-	-	-	-
Other services and charges	9,540	147,375	2,501,558	2,441	24,298,041
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>9,540</u>	<u>147,375</u>	<u>2,501,558</u>	<u>1,485,723</u>	<u>24,298,041</u>
Excess (deficiency) of receipts over (under) disbursements	<u>2,460</u>	<u>(91,163)</u>	<u>(48,044)</u>	<u>1,464</u>	<u>-</u>
Cash and investments - ending	<u>\$ 44,373</u>	<u>\$ 198,287</u>	<u>\$ 177,524</u>	<u>\$ 1,464</u>	<u>\$ -</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Commercial Vehicle Excise Tax	Financial Institutions Tax	Fines And Forfeitures	Infractions And Judgements	Special Death Benefits	State Gen Fund Sales Disc
Cash and investments - beginning	\$ -	\$ -	\$ 6,635	\$ 135	\$ 55	\$ 600
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	99,642	194,415	-	-	-	-
Charges for services	-	-	26,335	4,355	-	5,920
Fines and forfeits	-	-	-	1,200	-	-
Other receipts	-	-	-	-	720	-
Total receipts	99,642	194,415	26,335	5,555	720	5,920
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	99,642	194,415	29,021	5,475	680	5,870
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	99,642	194,415	29,021	5,475	680	5,870
Excess (deficiency) of receipts over (under) disbursements	-	-	(2,686)	80	40	50
Cash and investments - ending	\$ -	\$ -	\$ 3,949	\$ 215	\$ 95	\$ 650

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Coroner Training Fund	Interstate Compact Fee	Mortgage Fee (Recorder)	State Sex and Violent Offender	Child Restraint System Violations	Forest Restoration
Cash and investments - beginning	\$ 168	\$ 63	\$ 165	\$ -	\$ -	\$ (783)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	1,442	-	-	-	-	-
Fines and forfeits	-	1,000	-	130	50	-
Other receipts	-	-	1,845	-	-	783
Total receipts	<u>1,442</u>	<u>1,000</u>	<u>1,845</u>	<u>130</u>	<u>50</u>	<u>783</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	1,415	1,000	1,870	130	50	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,415</u>	<u>1,000</u>	<u>1,870</u>	<u>130</u>	<u>50</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>27</u>	<u>-</u>	<u>(25)</u>	<u>-</u>	<u>-</u>	<u>783</u>
Cash and investments - ending	<u>\$ 195</u>	<u>\$ 63</u>	<u>\$ 140</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Inheritance Tax	Education Plate Fees	Riverboat Wagering Tax Revenue	93.563 County IV-D Incentive	93.563 Pros. IV-D Inc. 10/1/99	93.563 Clerk IV-D Inc. 10/1/99
Cash and investments - beginning	\$ 671	\$ 75	\$ -	\$ 8,448	\$ 11,237	\$ 27,793
Receipts:						
Taxes	-	75	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	128,128	8,259	12,426	8,259
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	75	128,128	8,259	12,426	8,259
Disbursements:						
Personal services	-	-	-	-	12,490	5,977
Supplies	-	-	-	-	-	-
Other services and charges	-	75	128,128	6,000	3,041	6,038
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	75	128,128	6,000	15,531	12,015
Excess (deficiency) of receipts over (under) disbursements	-	-	-	2,259	(3,105)	(3,756)
Cash and investments - ending	\$ 671	\$ 75	\$ -	\$ 10,707	\$ 8,132	\$ 24,037

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Treasurer After Settlement Collections	Clerk Trust	Clerk Child Support Trust	CFDA#97.067 2022SHSP Grant	CFDA# 21.027 Lead CSFRF	FCCRVC Checking
Cash and investments - beginning	\$ 828,647	\$ 402,380	\$ 319	\$ (16,500)	\$ -	\$ 2,393
Receipts:						
Taxes	852,636	-	-	-	-	134,151
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,338,874	131,943	59,925	3,730	-
Total receipts	<u>852,636</u>	<u>1,338,874</u>	<u>131,943</u>	<u>59,925</u>	<u>3,730</u>	<u>134,151</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	43,425	5	-
Capital outlay	-	-	-	-	-	-
Other disbursements	828,647	1,355,275	131,758	-	-	134,846
Total disbursements	<u>828,647</u>	<u>1,355,275</u>	<u>131,758</u>	<u>43,425</u>	<u>5</u>	<u>134,846</u>
Excess (deficiency) of receipts over (under) disbursements	<u>23,989</u>	<u>(16,401)</u>	<u>185</u>	<u>16,500</u>	<u>3,725</u>	<u>(695)</u>
Cash and investments - ending	<u>\$ 852,636</u>	<u>\$ 385,979</u>	<u>\$ 504</u>	<u>\$ -</u>	<u>\$ 3,725</u>	<u>\$ 1,698</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	FCCRVC CD	FCCRVC Money Market	Jail Commissary Fund	Inmate Trust Fund	Park Donations	Restricted Cemetery Donations
Cash and investments - beginning	\$ 51,284	\$ 62,491	\$ 29,514	\$ 813	\$ 215	\$ 9,711
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	134,289	9,741	-	-	-
Total receipts	-	134,289	9,741	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	51,284	-	10,882	-	-	-
Total disbursements	51,284	-	10,882	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(51,284)	134,289	(1,141)	-	-	-
Cash and investments - ending	\$ -	\$ 196,780	\$ 28,373	\$ 813	\$ 215	\$ 9,711

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Donation Fund (Health Dept)	K-9 Donations Sheriff Dept.	Holiday Display Donation	CASA/GAL Donation	Dane Jones Wolf Creek Cemetery	Springfield Township Cemetery
Cash and investments - beginning	\$ 394	\$ 80	\$ 185	\$ 1,122	\$ 1,090	\$ 3,300
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	503	-	-	-	-	-
Total receipts	503	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	898	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	898	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(395)	-	-	-	-	-
Cash and investments - ending	\$ (1)	\$ 80	\$ 185	\$ 1,122	\$ 1,090	\$ 3,300

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Laurel Township Cemeteries	Bethlehem & Harmony Cemeteries	Jury User Fee	Law Enforcement Cnty User Fee	MVHR	Heritage Barn Public Safety
Cash and investments - beginning	\$ 3,000	\$ -	\$ 50,745	\$ 4,457	\$ 955,491	\$ 150
Receipts:						
Taxes	-	-	-	-	1,616,451	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	2,316	2,323	-	275
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	580	-	-	-	325
Total receipts	-	580	2,316	2,323	1,616,451	600
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	1,230,000	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	1,573	105,285	-
Total disbursements	-	-	-	1,573	1,335,285	-
Excess (deficiency) of receipts over (under) disbursements	-	580	2,316	750	281,166	600
Cash and investments - ending	\$ 3,000	\$ 580	\$ 53,061	\$ 5,207	\$ 1,236,657	\$ 750

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Communications PSAP Allocation	Opioid Restricted Funds	Opioid Unrestricted Funds	Pretrial Diversion User Fee	Springfield/Brackney Ditch
Cash and investments - beginning	\$ 691,152	\$ 112,214	\$ 26,910	\$ 59,134	\$ 4,592
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	726,971	-	-	20,534	-
Charges for services	-	-	-	19,250	-
Fines and forfeits	-	-	-	-	-
Other receipts	122	28,195	330	27	-
Total receipts	727,093	28,195	330	39,811	-
Disbursements:					
Personal services	328,712	-	-	20,592	-
Supplies	1,696	-	-	188	-
Other services and charges	272	-	-	966	-
Capital outlay	-	-	-	1,568	-
Other disbursements	88,620	-	-	-	-
Total disbursements	419,300	-	-	23,314	-
Excess (deficiency) of receipts over (under) disbursements	307,793	28,195	330	16,497	-
Cash and investments - ending	\$ 998,945	\$ 140,409	\$ 27,240	\$ 75,631	\$ 4,592

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	OE Wehr Ditch	Nutty Ditch	Griffin Ditch	Dare-Ditch	Henning Ditch	Bruns Harvey
Cash and investments - beginning	\$ 4,706	\$ 99	\$ 564	\$ 9,858	\$ 9,351	\$ 5,626
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 4,706	\$ 99	\$ 564	\$ 9,858	\$ 9,351	\$ 5,626

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	James Boyle Ditch	FC Community F Cemetery Grant	Park Reid Grant 2022	Debt Payment 2020 Bond	2020 Construction Fund	Bond Capital Asset Expenditure
Cash and investments - beginning	\$ 1,221	\$ 500	\$ 15,000	\$ 61,018	\$ 115,925	\$ -
Receipts:						
Taxes	-	-	-	398,913	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	3,957	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,512	-	-	-	-	1,577,485
Total receipts	2,512	-	-	402,870	-	1,577,485
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	3,733	-	-	456,143	-	-
Capital outlay	-	-	15,000	-	109,870	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,733	-	15,000	456,143	109,870	-
Excess (deficiency) of receipts over (under) disbursements	(1,221)	-	(15,000)	(53,273)	(109,870)	1,577,485
Cash and investments - ending	\$ -	\$ 500	\$ -	\$ 7,745	\$ 6,055	\$ 1,577,485

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Sheriff Donation Active Shooter	Cholesterol	Tower Maintenance	Flu Vac	Radio E 911	VaxCare Vaccines & TB Tests
Cash and investments - beginning	\$ -	\$ 27	\$ 36,512	\$ 7,133	\$ 890	\$ 27,481
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,750	-	2,400	-	-	6,063
Total receipts	5,750	-	2,400	-	-	6,063
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	3,337
Other services and charges	3,287	-	16	-	-	1,084
Capital outlay	-	-	-	-	-	608
Other disbursements	-	-	-	-	-	-
Total disbursements	3,287	-	16	-	-	5,029
Excess (deficiency) of receipts over (under) disbursements	2,463	-	2,384	-	-	1,034
Cash and investments - ending	\$ 2,463	\$ 27	\$ 38,896	\$ 7,133	\$ 890	\$ 28,515

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Commissioner Certificate Sale	Law Enforcement Fnd-Prosecutor	Records Check Fee Sheriff	Surplus Dog	Law Enforcement Cont. Ed.
Cash and investments - beginning	\$ -	\$ 29,113	\$ 335	\$ 308	\$ 5,480
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	868
Fines and forfeits	-	-	40	-	-
Other receipts	1,050	-	-	-	-
Total receipts	1,050	-	40	-	868
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	387	-	375	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	387	-	375	-	-
Excess (deficiency) of receipts over (under) disbursements	663	-	(335)	-	868
Cash and investments - ending	\$ 663	\$ 29,113	\$ -	\$ 308	\$ 6,348

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	IN Home Detention	Choices/Saturday Program	Deferral Program	Final HEA 1001-2007 PTRC & HSC	Sen Bill 67 Excess LOIT 2016
Cash and investments - beginning	\$ 120,934	\$ 2,198	\$ 10,656	\$ 13	\$ 3,356
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	16,115	-	440	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	16,115	-	440	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,994	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	3,994	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	12,121	-	440	-	-
Cash and investments - ending	\$ 133,055	\$ 2,198	\$ 11,096	\$ 13	\$ 3,356

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Highway Safety Grant	United Way K-9 Sheriff Grant	Ema Duke Energy Grant	LIT- Property Tax Relief	Heritage Barn	LIT Certified Shares
Cash and investments - beginning	\$ 38	\$ 41	\$ -	\$ 488	\$ 550	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	7,161,631
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	755	-
Other receipts	-	-	10,000	-	-	-
Total receipts	-	-	10,000	-	755	7,161,631
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	1,250	7,161,631
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	1,250	7,161,631
Excess (deficiency) of receipts over (under) disbursements	-	-	10,000	-	(495)	-
Cash and investments - ending	\$ 38	\$ 41	\$ 10,000	\$ 488	\$ 55	\$ -

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	LIT Public Safety	LIT Economic Dev. Highway	National Night Out Grant	INDOT Old SR 1	CFDA 20.601 Rcpt. Oper. Pull	Stayin' Alive DUI
Cash and investments - beginning	\$ -	\$ 1,045,906	\$ 1,109	\$ 935,136	\$ 243	\$ 2,762
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,790,408	1,202,224	-	-	34,547	1,500
Charges for services	-	86,876	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	667	93,079	-	50,000	-	-
Total receipts	1,791,075	1,382,179	-	50,000	34,547	1,500
Disbursements:						
Personal services	-	130,742	-	-	26,509	-
Supplies	-	752,047	-	100,000	-	551
Other services and charges	1,791,075	215,474	-	-	2,029	-
Capital outlay	-	104,566	-	211,377	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	1,791,075	1,202,829	-	311,377	28,538	551
Excess (deficiency) of receipts over (under) disbursements	-	179,350	-	(261,377)	6,009	949
Cash and investments - ending	\$ -	\$ 1,225,256	\$ 1,109	\$ 673,759	\$ 6,252	\$ 3,711

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CFDA 20.509 Public Mass Transp	Victim Assistance	CFDA# 93.354 Health/School	MRC Federal (Health)	Local Public Health Coordinator	CFDA #97.042 EMA Performance
Cash and investments - beginning	\$ -	\$ 22	\$ 82,500	\$ 598	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	241,873	-	27,500	-	8,333	20,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	199,375	-	-	-	-	-
Total receipts	441,248	-	27,500	-	8,333	20,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	441,248	-	110,000	-	8,333	-
Capital outlay	-	-	-	-	-	20,000
Other disbursements	-	-	-	-	-	-
Total disbursements	441,248	-	110,000	-	8,333	20,000
Excess (deficiency) of receipts over (under) disbursements	-	-	(82,500)	-	-	-
Cash and investments - ending	\$ -	\$ 22	\$ -	\$ 598	\$ -	\$ -

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	EMA Emergency Planner	CFDA# 97.042 SHSP Comp. Grant	CFDA #97.039 Hazard Mitigation	CFDA#20.703 2022 Hazard HMEP	CFDA#20.703 2023 Hazard HMEP
Cash and investments - beginning	\$ (2,820)	\$ (48,171)	\$ (3,167)	\$ (2,381)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	40,000	-	3,167	2,381	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	196,541	-	-	-
Total receipts	40,000	196,541	3,167	2,381	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	37,180	163,255	-	5,496	17,309
Capital outlay	-	-	-	1,607	-
Other disbursements	-	-	-	-	-
Total disbursements	37,180	163,255	-	7,103	17,309
Excess (deficiency) of receipts over (under) disbursements	2,820	33,286	3,167	(4,722)	(17,309)
Cash and investments - ending	\$ -	\$ (14,885)	\$ -	\$ (7,103)	\$ (17,309)

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CFDA# 93.268 Children Vaccines	STOP/Prosecutor Fund Grant	VOCA Grant/Prosecutor	ALN#21.027 Sheriff Body Cams	CFDA 20.509 Public Trans CARES
Cash and investments - beginning	\$ 16,076	\$ (16,089)	\$ (2,723)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	41,831	34,032	29,895	-	26,492
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	47,470	-	-	-
Total receipts	<u>41,831</u>	<u>81,502</u>	<u>29,895</u>	<u>-</u>	<u>26,492</u>
Disbursements:					
Personal services	-	20,625	35,328	-	-
Supplies	-	-	-	-	-
Other services and charges	-	43,978	-	-	26,492
Capital outlay	11,598	-	-	16,000	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>11,598</u>	<u>64,603</u>	<u>35,328</u>	<u>16,000</u>	<u>26,492</u>
Excess (deficiency) of receipts over (under) disbursements	<u>30,233</u>	<u>16,899</u>	<u>(5,433)</u>	<u>(16,000)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 46,309</u>	<u>\$ 810</u>	<u>\$ (8,156)</u>	<u>\$ (16,000)</u>	<u>\$ -</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CFDA#21.019 93.323 CARES Health	ARPA 2021	American Rescue Plan Act Help	LATCF	CFDA 93.069 PHC Base/CRI 1
Cash and investments - beginning	\$ -	\$ 2,794,006	\$ 1,000,000	\$ 50,000	\$ (3,908)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	50,000	-	-	50,000	18,550
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,200,000	-	-	70
Total receipts	<u>50,000</u>	<u>1,200,000</u>	<u>-</u>	<u>50,000</u>	<u>18,620</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	3,362
Other services and charges	50,000	2,204,137	-	-	11,350
Capital outlay	-	128,000	-	-	-
Other disbursements	-	6,289	1,000,000	-	-
Total disbursements	<u>50,000</u>	<u>2,338,426</u>	<u>1,000,000</u>	<u>-</u>	<u>14,712</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(1,138,426)</u>	<u>(1,000,000)</u>	<u>50,000</u>	<u>3,908</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,655,580</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Teppco G.P. / EMA	Park Grants	Landscaping Grant Bville Found	Health Dept Grant Bville Found	GAL/CASA Grant
Cash and investments - beginning	\$ 91	\$ 1	\$ 100	\$ 20	\$ 10,893
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	7,945
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,945</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	20	137
Other services and charges	-	-	-	-	685
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>20</u>	<u>822</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20)</u>	<u>7,123</u>
Cash and investments - ending	<u>\$ 91</u>	<u>\$ 1</u>	<u>\$ 100</u>	<u>\$ -</u>	<u>\$ 18,016</u>

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Bio-Terrorism	GAL/CASA GCSPR Grant	CFDA 16.607 Bulletproof Vest	R1 Ind Nat Dist Grant	Park Playground Donation
Cash and investments - beginning	\$ 1,244	\$ 2,215	\$ (577)	\$ 1,401	\$ 1
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,483	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	2,483	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	34	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	3,125	-	-
Other disbursements	-	-	-	-	-
Total disbursements	34	-	3,125	-	-
Excess (deficiency) of receipts over (under) disbursements	(34)	-	(642)	-	-
Cash and investments - ending	\$ 1,210	\$ 2,215	\$ (1,219)	\$ 1,401	\$ 1

FRANKLIN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	2022 IDHS Foundation Grant	LHD Annual Survey	Community Crossing Matching Grant	Help Grant Community Coord.	Totals
Cash and investments - beginning	\$ (1,672)	\$ -	\$ 50,933	\$ -	\$ 25,368,361
Receipts:					
Taxes	-	-	-	-	11,236,686
Licenses and permits	-	-	-	-	62,506
Intergovernmental receipts	-	-	-	20,000	18,884,208
Charges for services	-	-	-	-	672,992
Fines and forfeits	-	-	-	-	4,720
Other receipts	1,780	2,000	343,907	20,000	34,726,322
Total receipts	<u>1,780</u>	<u>2,000</u>	<u>343,907</u>	<u>40,000</u>	<u>65,587,434</u>
Disbursements:					
Personal services	-	-	-	-	8,635,062
Supplies	-	722	-	-	2,690,080
Other services and charges	-	220	317,925	40,000	46,825,097
Capital outlay	108	-	56,932	-	1,412,086
Other disbursements	-	-	-	-	7,109,558
Total disbursements	<u>108</u>	<u>942</u>	<u>374,857</u>	<u>40,000</u>	<u>66,671,883</u>
Excess (deficiency) of receipts over (under) disbursements	<u>1,672</u>	<u>1,058</u>	<u>(30,950)</u>	<u>-</u>	<u>(1,084,449)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 1,058</u>	<u>\$ 19,983</u>	<u>\$ -</u>	<u>\$ 24,283,912</u>

FRANKLIN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2023

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 849,158</u>	<u>\$ -</u>

FRANKLIN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2023

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Holy Family Church	County Highway Garage	\$ 3,600	01/01/23	12/31/27
Total of annual lease payments		<u>\$ 3,600</u>		

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	2023 General Obligation Bond	\$ 1,655,000	\$ 250,000
General obligation bonds	2020 General Obligation Bond	<u>225,000</u>	<u>225,000</u>
Total governmental activities		<u>1,880,000</u>	<u>475,000</u>
Totals		<u>\$ 1,880,000</u>	<u>\$ 475,000</u>

FRANKLIN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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	\$ 888,020
Infrastructure	246,007,989
Buildings	4,091,110
Improvements other than buildings	488,325
Machinery, equipment, and vehicles	<u>11,756,563</u>
Total governmental activities	<u>263,232,007</u>
Total capital assets	<u>\$ 263,232,007</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/>.