

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

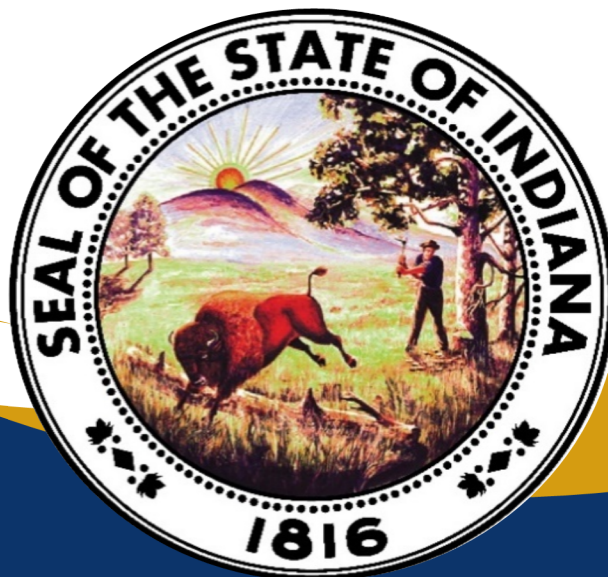
**Paul D. Joyce, CPA
State Examiner**

FINANCIAL STATEMENT AUDIT REPORT

OF

LA PORTE COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED
12/27/2024

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Timothy Stabosz	01-01-21 to 12-31-24
County Treasurer	Jo Eileen Winski	01-01-21 to 12-31-24
Clerk of the Circuit Court	Heather Stevens	01-01-21 to 12-31-24
County Sheriff	John T. Boyd Ron Heeg	01-01-21 to 12-31-22 01-01-23 to 12-31-24
County Recorder	Elzbieta Bilderback	01-01-21 to 12-31-24
President of the Board of County Commissioners	Richard Mrozinski Sheila Matias Joseph Haney Connie Gramarossa	01-01-21 to 12-31-21 01-01-22 to 12-31-22 01-01-23 to 05-03-23 05-04-23 to 12-31-24
President of the County Council	Randy Novak Michael Rosenbaum Randy Novak	01-01-21 to 12-31-22 01-01-23 to 12-31-23 01-01-24 to 12-31-24



Paul D. Joyce, CPA
State Examiner

INDIANA STATE BOARD OF ACCOUNTS

302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769
Telephone: (317) 232-2513
Fax: (317) 232-4711
www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LA PORTE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of La Porte County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, 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, 2021, 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, 2021, 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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. The basis of accounting noted above is a different basis than used in the prior year.

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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

- 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.

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 and Schedule of Leases and Debt, 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 November 21, 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

November 21, 2024



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.

LA PORTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
General Fund	\$ 10,332,763	\$ 48,663,237	\$ 49,620,560	\$ 9,375,440
Sheriff Accident Report Fund	1,855	1,585	325	3,115
Spay & Neuter Fund	50,610	17,265	-	67,875
Campaign Finance Enforcement	520	-	-	520
LIT - Economic Development	9,811,636	6,804,180	6,122,611	10,493,205
County Child Advocacy	1,865	-	-	1,865
City & Town Court Cost Fund	22,020	26,710	-	48,730
Clerks Record Perpetuation	263,924	74,495	11,339	327,080
County Option Dog Tax	19,953	4,350	-	24,303
Sales Disclosure	91,626	23,075	2,787	111,914
Cumulative Bridge Fund	4,465,984	561,549	885,833	4,141,700
Cty Cumulative Capital Devel.	392,185	372,009	743,668	20,526
County Drug Free Comm. Fund	50,641	57,531	59,309	48,863
Economic Development Fund	17,199	238,000	217,742	37,457
Local Emerg Plan&Right To Know	46,870	7,837	20,300	34,407
Co. Extradition Fund	57,054	-	-	57,054
Fire Arms Training Fund	107,104	23,910	68,293	62,721
General Drain Improve. Fund	86,290	-	21,040	65,250
County Health Dept.	767,350	1,243,238	1,681,467	329,121
County Identification Sec Prot	48,959	20,816	-	69,775
Local Rd & St	2,206,813	1,346,114	763,775	2,789,152
Major Cumulative Bridge Fund	884,097	328,567	375,121	837,543
Major Moves Fund	5,609,769	10,278	-	5,620,047
County Corrections Fund	120,768	76,047	14,000	182,815
County Highway	4,165,024	3,698,929	4,222,870	3,641,083
Omitted Property	279,173	110,031	289,280	99,924
Real Estate Endorsement Fee	95,788	58,040	285	153,543
Emergency Reserve Fund	7,213,414	1,451,616	593,619	8,071,411
Recorder's Record Perpetuation	689,072	384,696	209,681	864,087
River Boat Admissions Tax	3,770,723	3,044,347	4,116,211	2,698,859
Sex and Violent Offender Admin	33,049	10,428	9,003	34,474
Solid Waste User Fees	58,690	-	-	58,690
Soil & Water Grant 2020	-	37,090	26,791	10,299
Supplemental Public Defender	248,519	10,997	7,495	252,021
Excess Tax	1,037,652	439,395	430,414	1,046,633
Surveyor's Corner Perpetuation	105,963	103,980	51,840	158,103
Tax Sale Redemption	76,112	746,491	820,888	1,715
Tax Sale Surplus	5,482,448	10,016,377	7,249,085	8,249,740
Indiana Local Health Dept Trus	25,326	51,700	40,342	36,684
Unsafe Building Fund	26,878	98	-	26,976
Vehicle Inspection Fund	5,008	2,180	6,510	678
Commissioner Sale Fund	388,839	254,215	390,568	252,486
Gal/Casa Guardian User Fee Fd.	1,450	-	-	1,450
CTCL Election Grant	68,052	-	68,052	-
County 911	1,384,551	1,800,007	2,429,371	755,187
LP Co Pioneer Cemetery Comm	109,684	-	42,056	67,628
Co. User Fee Fund	285,365	229,467	143,200	371,632
Ditch Maintenance Fund	657,834	114,585	72,236	700,183
Cap. Improv. Hotel-Motel Tax	18	2,614,615	2,575,675	38,958
LP animal control citation fee	6,498	14,384	-	20,882
SIM Opioid Grant 20	60,000	5,000	65,000	-
Immun & Vac for Child-Covid-19	-	227,560	125,903	101,657
Animal Shelter Donations	86,845	240,624	157,248	170,221
Group Health Ins Fund	710,432	10,240,647	10,519,726	431,353
Payroll	-	21,446,672	21,446,672	-
Payroll Deductions Fund	(779,551)	31,956,525	30,963,325	213,649
Sheriffs Pension Fee Fund	15,680	41,279	-	56,959
Settlement Fund	-	155,969,106	155,969,105	1
New Settlement Fund	-	10,256	-	10,256
Commercial Vehicle Excise	-	919,602	919,602	-
Excess Sanitation	1,405	-	-	1,405
Laporte Delinquent Sanitation	746	-	-	746
Fin. Institution Guaranteed Fd	-	1,150,145	1,150,145	-
Fines & Forfeitures	985	12,524	1,839	11,670
Infraction Judgement	17,395	135,724	115,517	37,602
Overweight Fund	8,182	11,304	7,872	11,614

LA PORTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
Special Death Benefit Fees	1,650	12,235	11,780	2,105
State Sales Disclosure Fund	2,465	22,915	21,435	3,945
Coroners Education Fund	4,289	22,045	22,103	4,231
Interstate Compact Fee Fund	3,375	1,375	4,563	187
Mortgage Recording Fee Fund	2,473	14,328	14,588	2,213
Asset Forfeitures	60,215	-	46,690	13,525
DLGF Homestead Property Databa	100,000	98,583	9,050	189,533
Sex & Violent Offender - State	123	1,464	813	774
Child Restraint Fee	50	450	475	25
Educational Plate Fund	19	1,331	1,331	19
93.563 Prosecutor PCA Fund	3,669	3,509	1,685	5,493
Title IV-D Incentive	493,223	48,361	-	541,584
Pros Title 4D Incentive 10-99	573,127	81,491	47,780	606,838
Clerk Title 4D Incentive 10-99	458,847	48,361	14,440	492,768
MC Civil Division	104,783	2,368,166	2,127,486	345,463
After Settlement Collections	4,451,205	3,834,014	4,451,205	3,834,014
Clerk of the Circuit Court	4,759,974	9,326,287	7,663,953	6,422,308
Juvenile Circuit Court	1,198	5,515	5,055	1,658
Sheriff's Commissary Fund	116,393	986,369	954,790	147,972
Inmate Trust Fund Tiger	86,034	1,294,263	1,289,323	90,974
LP Civil Division	22,000	872,512	863,921	30,591
Clerk Horizon	37,320	4	-	37,324
Clerk CD	204,793	4,099	-	208,892
Adult Probation	15,423	309,221	301,628	23,016
Recorder	70,594	829,203	834,694	65,103
Community Corrections Commissary	129,958	89,619	105,175	114,402
Community Corrections Resident Fund	18,482	30,754	12,795	36,441
Community Corrections (Fees)	94,892	1,147,096	1,151,380	90,608
MVH Restricted Fund	723,681	2,949,911	3,358,008	315,584
Co Elected Officials Training	57,625	20,816	1,827	76,614
2015 Reassessment	1,211,712	448,701	768,187	892,226
Prosecutor Forfeiture	13,413	33,285	18,990	27,708
Adult Prob Admin Fund	178,959	52,789	137,346	94,402
Cir Ct JUV Admin Fees	68,759	490	20	69,229
Park Dept Special Non Oper Fd	114,740	340,547	102,396	352,891
Coroner Non-Reverting fund	135	28,017	7,757	20,395
County Match -JUV Acct Grant	24	-	-	24
JSC Residents Ed Fund	7,059	4,463	7,725	3,797
Dorothy S Crowley Juv Ser Cntr	4,092	-	99	3,993
Contractor Registration fee	60,316	98,350	52,302	106,364
LPC Adult Probation Supp	576,586	248,299	139,994	684,891
CAGIT Distribution	2,310	-	-	2,310
Pioneer Cemetery Donation Fund	557	-	-	557
Common School Principal	668	-	-	668
Veterans Treatment Court	6,983	3,750	-	10,733
2004 Reassessment	900	-	-	900
Pros. Pretrial Div. & Deferral	52,944	144,389	184,502	12,831
LP Co. Alcohol & Drug Ser. Fee	-	163,587	162,177	1,410
Domestic Relations	106,519	21,485	11,408	116,596
Law Enforce Contin Education	271,979	16,283	23,117	265,145
Eleven Co. Drainage Bd. Fund	106	-	-	106
Co General Adult Prob Ser Fund	607	-	-	607
Mc Cir Ct Juv Prob User Fees	18,408	5,515	9,047	14,876
GPS Probation Tracking	628	-	-	628
Problem Solving Court	57,738	100,145	89,162	68,721
Kankakee River Maintenance	900	-	-	900
Communicable Disease	150,337	26,429	41,230	135,536
Serv-Safe NonReverting	4,784	2,542	1,760	5,566
Water Lab Non Reverting Fund	201,512	110,003	60,107	251,408
KIDC Project TIF	112,735	135,330	173,949	74,116
400 N & 950 W PROJECT #2	1,375	-	-	1,375
GIS Copy Supply	114	-	-	114
Sale Of County Owned Property	64,481	-	-	64,481
Fair Ground Improvements	69,944	297,320	346,447	20,817
Community Corrections Building	158,303	-	158,303	-
Kingsbury Ind Pk Economic Dev	124,285	12,478	42,808	93,955

LA PORTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
3-County Drainage Board	7,971	-	-	7,971
Community Sign Fund	574	-	-	574
Coroner Autopsy Fund	3,349	96,675	96,675	3,349
Jury Fee Fund	-	67,689	67,689	-
Forensic Scanner Lease Fund	6,369	17,107	11,738	11,738
LP Co Haz. Mat. Team Donations	17,584	8,200	18,495	7,289
E.M.S. Donations	7,817	12,990	7,174	13,633
Marine Patrol Donation Fund	-	6,000	-	6,000
Sheriffs Donation Fund	35,565	48,378	16,291	67,652
Civil Def Donation Fund	60	-	-	60
Ruth Rohrabough Memorial Fund	52,728	-	-	52,728
Bicentennial Fund 2016	923	-	-	923
Sidewalk Project Donation Fund	3,565	-	3,565	-
911 Donation Fund	7	-	-	7
EMS Public Outreach NR Fund	15,462	11,798	15,322	11,938
Reentry Court Incentive Fund	533	-	-	533
Health Dept Donation Fund	1,021	1,521	2,097	445
Community Corrections Donation	100	-	-	100
Win Tax Fund/Riverboat	229,449	2,635	17,119	214,965
Telephone Commissions Fund	4,112	-	-	4,112
MC CTHS Reno Bond Fund	23,423,008	-	16,882,002	6,541,006
Brown Mackie Fund	355,915	95,881	425,702	26,094
I 94 US ROUTE 421 TIF	414,910	341,290	62,324	693,876
Rolling Prairie Sewer Project	10,278	-	10,278	-
US 421 Storm Water Project	6,530	-	-	6,530
I 94 US Route 421 Tif 2	226,941	158,670	290,575	95,036
39 North TIF	71,664	37,271	23,686	85,249
Co. Liability Insurance	512,424	1,884,409	1,895,071	501,762
Fair Security Fund	-	34,572	34,572	-
Community Corrections Fund	(109,343)	1,159,984	1,038,342	12,299
The Nova Fund	284,550	8,754	31,236	262,068
JSC Elect Monitor & Home Deten	4,917	237	-	5,154
Co. Sheriff Cont Education	26,223	31,201	44,080	13,344
Subdivision Bond Trust Fund	40,176	-	-	40,176
Corporate General Settlement	19,929	-	-	19,929
Over Collect. Homestead Credit	5,225	-	-	5,225
Michigan Township Poor Relief	10,000	-	-	10,000
Michigan City Del. Sanitation	1,054	25	-	1,079
Delinquent Garbage	8	-	-	8
Excess Ditch	286	-	-	286
Weed Cutting Assessment	-	111	-	111
Kingsford Heights Delinq. Sani	168	-	-	168
Laporte City Demolition	11,942	-	11,942	-
Michigan City Demolition	15,998	6,023	22,020	1
Cir Ct Adult Transfer Fees	1,844	-	-	1,844
Sup Ct #4 Transfer Fees	1,100	1,375	-	2,475
LIT Certified Shares Dist	137	15,381,441	14,310,185	1,071,393
LIT Economic Development Dist	-	13,843,296	12,879,165	964,131
Regional Planner	326,813	-	78,027	248,786
Edward Byrne Justice Grant	(21,296)	21,340	11,846	(11,802)
LEPC-HMTA Planning Grant	7	-	-	7
LEPC-HMTA Training Grant	1,967	-	-	1,967
Law Enforcement Fund	130	-	-	130
Prosec. Victim Advocate Grant	(26,165)	101,176	161,366	(86,355)
Emergency Preparedness Grant	-	11,661	-	11,661
Adult Protective Services	(63,124)	395,674	393,612	(61,062)
JSC Food Program	1,745	17,057	15,413	3,389
Countywide Sign Grant	(9,857)	9,857	-	-
Bridge Inspection Grant	10,568	-	10,568	-
CMAQ Lincoln Trail Grant	10,503	10,532	-	21,035
Sidewalk Improvement Grant	(4,840)	6,943	-	2,103
Johnson Rd Intersection Grant	1,519	-	1,519	-
Otis Road Bridge Grant	(7,544)	91,725	92,566	(8,385)
Sign Safety Upgrade Grant	-	16,088	16,088	-
Bridge #97 Grant	-	61,001	73,884	(12,883)
CR 875 Bridge #18 Grant	(234,994)	234,994	-	-

LA PORTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-21			12-31-21
Marquette Greenway Grant	2,844	8,229	23,147	(12,074)
Economic Dev Corridor Grant	4,000	62,300	62,300	4,000
Union Mills Sidewalk Imp Grant	-	8,325	8,456	(131)
Pavement Maintenance Grant	1,116	-	1,116	-
Public Health Preparedness Gr	(8,583)	-	-	(8,583)
Wayfinding Signage Grant	(22,087)	42,808	-	20,721
Pub Health Preparedness Grant	(6,339)	-	-	(6,339)
IN Lake MI Beach Grant 18	4,868	-	-	4,868
Lofgren Rd Intersection Grant	7,914	171,270	223,716	(44,532)
Lead Prevention Program Grant	(7,440)	-	-	(7,440)
DUI Task Force Indiana 19	44	-	-	44
IN Lake MI Beach Grant 19	418	-	-	418
Severs Road Resurfacing Grant	(16,177)	16,177	-	-
Federal Opioid Abuse Grant	(50,315)	168,423	109,253	8,855
Joliet Road Resurfacing Grant	32,354	-	32,354	-
Lincoln Trail Extension Grant	-	133,056	98,838	34,218
Public Health Preparedness 19	(5,944)	-	-	(5,944)
SIM Opioid Grant	25,153	125,000	62,377	87,776
John Emery Road Grant	2,756	241,483	233,436	10,803
Juv Justice LGBTQ Grant 20	(4,207)	7,663	3,456	-
IN Lake MI Beach Grant 20	1,546	-	1,615	(69)
Public Health Preparedness 20	1,923	15,701	22,794	(5,170)
Maternal & Child Health Grant	-	20,000	20,000	-
Coronavirus Relief Grant Fund	(56,919)	280,640	224,261	(540)
Countywide Bridge Grant 20	(69,948)	141,914	74,217	(2,251)
CARES Provider Relief Fund	-	1,000,000	662,273	337,727
Public Health Preparedness 17	14,801	-	-	14,801
Chirp Grant 2022	-	302	3,948	(3,646)
Chirp Grant 2021	(9,997)	48,234	41,209	(2,972)
May Covid Mask - Vac Clinic	-	33,312	13,743	19,569
ARP Corona Local Fiscal Recov.	-	10,672,228	1,570,179	9,102,049
ARP Lost Revenue	-	1,504,679	1,355,139	149,540
Non Reverting MS4 Fund	63,290	14,358	44,813	32,835
Pictomerty Fund	3,384	-	-	3,384
MS4 Bond Fund	10,000	130	-	10,130
MS4 Entity Participation Fund	51,196	29,766	-	80,962
Juv Services State Grant 21-22	11,362	21,352	13,674	19,040
EMS Healthcare Fndn Grant	9	-	-	9
Community Transition Program	21,675	4,625	4,858	21,442
Comm. Corrections State Grant	(254,398)	650,865	610,914	(214,447)
Juv. Service Cntr State Grants	14,862	-	14,862	-
Fire&Bldg Svcs Training Grant	144	-	-	144
Recycled Road Fund	23	-	-	23
Co-Op Ext & 4H Build Indiana	14,176	-	-	14,176
First Responder Equip Grant	774	-	-	774
Co. Hlth Environmental Fund	59,287	-	-	59,287
Comm Corr Sub Abuse Grant	82	-	-	82
LPC Economic Fiber Grant	-	17,000	17,000	-
Neighborhood Court Fund	1,332	-	778	554
Emergency Mgmt Performance Gr	-	105,608	-	105,608
Gal/ Casa Grant	-	54,175	54,175	-
Court Interpreter Grant 12	4	-	-	4
Sheriff's Award Fund	1	-	-	1
Court Interpreter Grant 13	8	-	-	8
IN Lake Michigan Coastal Grant	130	-	-	130
Community Crossing Match Grant	-	1,741,156	1,741,156	-
Public Health Prep Grant 15	3,759	-	-	3,759
Adult Guardianship Fund	-	112,500	61,952	50,548
Indiana Lake Michigan Beach 14	5,596	-	-	5,596
Problem Solving Court Grant 14	285	-	-	285
EMPG Competitive Grant	1	-	-	1
Local Health Maint Fund	15,419	67,919	53,926	29,412
Marine Patrol Grant 15	3,069	-	3,069	-
JDAI Grant 2021/22	-	50,000	23,239	26,761
Court Alcohol & Drug Grant	-	2,500	2,500	-
Gal Casa Capacity Bldg Grant	-	17,965	17,965	-

LA PORTE COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Court Interpreter Grant 16	128	-	-	128
Adult Probation State Grant	5,858	72,539	65,712	12,685
Court Recidivism State Grant	6,345	40,000	36,842	9,503
Child Restraint Dist Grant	2	-	-	2
Sheriffs HIDTA Lease Program	(928)	8,945	8,391	(374)
Child Passenger Safety Grant	11	-	-	11
IN Lake MI Beach Grant 21	-	5,859	-	5,859
Problem Solving Court Grant	(45)	-	355	(400)
JDAI Grant 17	(1,460)	-	-	(1,460)
Cribs for Kids Grant Fund	11,003	-	-	11,003
Family Court Grant 18	(15)	-	-	(15)
JDAI Grant 18	2,257	-	-	2,257
JDAI Performance Grant 22	-	-	12,680	(12,680)
Court Interpreter Grant 20	(1,355)	9,601	8,927	(681)
JDAI Performance Grant 19	388	-	388	-
Family Recovery Court Grant 19	75,843	31,043	90,025	16,861
JDAI Grant 19	(283)	289	6	-
EMS Rolling Prairie Base	25,000	-	-	25,000
Operation Roundup Grant	-	6,600	-	6,600
Juv Services State Grant 2021	21,352	12,811	4,723	29,440
JDAI Grant 2020	27,997	29,044	64,510	(7,469)
Veterans Treatment Court Grant	7,623	5,000	10,604	2,019
IEDC Grant	-	999,709	949,709	50,000
Marine Patrol Grant 21	-	55,071	54,996	75
Prosecutor Bad Check Fund	-	92,941	92,941	-
Covid-Testing Epi Site	-	100,000	84,039	15,961
Totals	<u>\$ 103,793,373</u>	<u>\$ 387,476,619</u>	<u>\$ 389,772,192</u>	<u>\$ 101,497,800</u>

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

LA PORTE 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, innkeeper's 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.

LA PORTE 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 grant, 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).

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.

LA PORTE 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.

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.

LA PORTE 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.

LA PORTE 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.

LA PORTE 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 reimbursement grants. The reimbursements for expenditures made by the County were not received by December 31, 2021.

Note 8. Restatement

For the year ended December 31, 2021, a change has been made to the beginning balance of the financial statement due to an investment for the Clerk of the Circuit Court which was previously reported twice. The following schedule presents a summary of the restated beginning balance.

Fund	Balance as of December 31, 2020	Prior Period Adjustments	Balance as of January 1, 2021
Clerk of the Circuit Court	\$ 4,959,974	\$ (200,000)	\$ 4,759,974

Note 9. Subsequent Events

In July of 2022, the County received the second tranche of \$10.7 million from the Federal Government's American Rescue Plan Act (ARPA) program, a program whose intent was to mitigate the effects of COVID-19. As the County was able to document a sufficient amount of "lost revenues" (as defined in the Act), the County has generally been able to use the proceeds of the program for general government purposes.

On December 25, 2022, a pipe froze and burst on the top floor of the County's mid-1970s five-story Annex building, causing extensive water damage. To date, a total of approximately \$12.9 million has been expended on repairing the facility, and for replacement of personal property. Of this amount, \$8.7 million has been funded by the County's insurance carrier, and \$4.2 million by the County. The County is in dispute with its insurance carrier over additional amounts deemed to be due from the carrier, and there is material uncertainty as to how much, if any, of the amounts expended by the County, will be recoverable. The project is nearing completion, with approximately \$1 million to \$2 million additional to be expended. It is not known how much of this additional amount will be funded by the County, and how much by its insurance carrier.

LA PORTE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 10. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: health, dental, and vision insurance. These benefits pose a liability to the County for this year and in future years. Information regarding these benefits can be obtained by contacting the County.

Note 11. Contingent Liabilities and Lawsuits

The County has been named as defendant in several lawsuits, of which the outcome and the amount of potential damages has not been estimated.



OTHER INFORMATION

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General Fund	Sheriff Accident Report Fund	Spay & Neuter Fund	Campaign Finance Enforcement	LIT - Economic Development	County Child Advocacy
Cash and investments - beginning	\$ 10,332,763	\$ 1,855	\$ 50,610	\$ 520	\$ 9,811,636	\$ 1,865
Receipts:						
Taxes	30,611,559	-	-	-	-	-
Licenses and permits	53,951	-	17,265	-	-	-
Intergovernmental receipts	8,278,398	-	-	-	6,769,055	-
Charges for services	5,393,191	1,585	-	-	-	-
Fines and forfeits	652,800	-	-	-	-	-
Other receipts	3,673,338	-	-	-	35,125	-
Total receipts	<u>48,663,237</u>	<u>1,585</u>	<u>17,265</u>	<u>-</u>	<u>6,804,180</u>	<u>-</u>
Disbursements:						
Personal services	35,751,016	-	-	-	-	-
Supplies	1,767,636	325	-	-	5,652,611	-
Other services and charges	8,164,709	-	-	-	-	-
Capital outlay	1,229,989	-	-	-	-	-
Other disbursements	2,707,210	-	-	-	470,000	-
Total disbursements	<u>49,620,560</u>	<u>325</u>	<u>-</u>	<u>-</u>	<u>6,122,611</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(957,323)</u>	<u>1,260</u>	<u>17,265</u>	<u>-</u>	<u>681,569</u>	<u>-</u>
Cash and investments - ending	<u>\$ 9,375,440</u>	<u>\$ 3,115</u>	<u>\$ 67,875</u>	<u>\$ 520</u>	<u>\$ 10,493,205</u>	<u>\$ 1,865</u>

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	City & Town Court Cost Fund	Clerks Record Perpetuation	County Option Dog Tax	Sales Disclosure	Cumulative Bridge Fund	Cty Cumulative Capital Devel.
Cash and investments - beginning	\$ 22,020	\$ 263,924	\$ 19,953	\$ 91,626	\$ 4,465,984	\$ 392,185
Receipts:						
Taxes	-	-	-	-	502,418	341,531
Licenses and permits	-	-	4,350	-	-	-
Intergovernmental receipts	-	-	-	-	44,835	30,478
Charges for services	-	-	-	23,075	-	-
Fines and forfeits	26,710	-	-	-	-	-
Other receipts	-	74,495	-	-	14,296	-
Total receipts	26,710	74,495	4,350	23,075	561,549	372,009
Disbursements:						
Personal services	-	-	-	-	157,156	-
Supplies	-	11,339	-	2,787	352,184	743,668
Other services and charges	-	-	-	-	376,493	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	11,339	-	2,787	885,833	743,668
Excess (deficiency) of receipts over (under) disbursements	26,710	63,156	4,350	20,288	(324,284)	(371,659)
Cash and investments - ending	\$ 48,730	\$ 327,080	\$ 24,303	\$ 111,914	\$ 4,141,700	\$ 20,526

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Drug Free Comm. Fund	Economic Development Fund	Local Emerg Plan&Right To Know	Co. Extradition Fund	Fire Arms Training Fund	General Drain Improve. Fund
Cash and investments - beginning	\$ 50,641	\$ 17,199	\$ 46,870	\$ 57,054	\$ 107,104	\$ 86,290
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	23,910	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	57,531	-	-	-	-	-
Other receipts	-	238,000	7,837	-	-	-
Total receipts	57,531	238,000	7,837	-	23,910	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	59,309	-	20,300	-	68,293	21,040
Other services and charges	-	217,742	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	59,309	217,742	20,300	-	68,293	21,040
Excess (deficiency) of receipts over (under) disbursements	(1,778)	20,258	(12,463)	-	(44,383)	(21,040)
Cash and investments - ending	\$ 48,863	\$ 37,457	\$ 34,407	\$ 57,054	\$ 62,721	\$ 65,250

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Health Dept.	County Identification Sec Prot	Local Rd & St	Major Cumulative Bridge Fund	Major Moves Fund	County Corrections Fund
Cash and investments - beginning	\$ 767,350	\$ 48,959	\$ 2,206,813	\$ 884,097	\$ 5,609,769	\$ 120,768
Receipts:						
Taxes	860,885	-	1,338,064	299,193	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	76,824	-	-	26,700	-	-
Charges for services	259,259	20,816	-	-	-	76,047
Fines and forfeits	-	-	-	-	-	-
Other receipts	46,270	-	8,050	2,674	10,278	-
Total receipts	1,243,238	20,816	1,346,114	328,567	10,278	76,047
Disbursements:						
Personal services	1,534,129	-	-	144,315	-	-
Supplies	39,755	-	401,312	230,806	-	14,000
Other services and charges	107,583	-	352,606	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	9,857	-	-	-
Total disbursements	1,681,467	-	763,775	375,121	-	14,000
Excess (deficiency) of receipts over (under) disbursements	(438,229)	20,816	582,339	(46,554)	10,278	62,047
Cash and investments - ending	\$ 329,121	\$ 69,775	\$ 2,789,152	\$ 837,543	\$ 5,620,047	\$ 182,815

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	County Highway	Omitted Property	Real Estate Endorsement Fee	Emergency Reserve Fund	Recorder's Record Perpetuation	River Boat Admissions Tax
Cash and investments - beginning	\$ 4,165,024	\$ 279,173	\$ 95,788	\$ 7,213,414	\$ 689,072	\$ 3,770,723
Receipts:						
Taxes	2,949,911	110,031	-	-	-	-
Licenses and permits	12,600	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	58,040	-	358,507	85,914
Fines and forfeits	-	-	-	-	-	-
Other receipts	736,418	-	-	1,451,616	26,189	2,958,433
Total receipts	3,698,929	110,031	58,040	1,451,616	384,696	3,044,347
Disbursements:						
Personal services	3,540,742	-	-	-	106,251	-
Supplies	518,349	289,280	285	486,611	3,916	2,041,690
Other services and charges	163,779	-	-	-	74,514	-
Capital outlay	-	-	-	12,069	25,000	-
Other disbursements	-	-	-	94,939	-	2,074,521
Total disbursements	4,222,870	289,280	285	593,619	209,681	4,116,211
Excess (deficiency) of receipts over (under) disbursements	(523,941)	(179,249)	57,755	857,997	175,015	(1,071,864)
Cash and investments - ending	\$ 3,641,083	\$ 99,924	\$ 153,543	\$ 8,071,411	\$ 864,087	\$ 2,698,859

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sex and Violent Offender Admin	Solid Waste User Fees	Soil & Water Grant 2020	Supplemental Public Defender	Excess Tax	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 33,049	\$ 58,690	\$ -	\$ 248,519	\$ 1,037,652	\$ 105,963
Receipts:						
Taxes	-	-	-	-	439,395	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	103,980
Fines and forfeits	-	-	-	10,997	-	-
Other receipts	10,428	-	37,090	-	-	-
Total receipts	10,428	-	37,090	10,997	439,395	103,980
Disbursements:						
Personal services	-	-	26,791	-	-	-
Supplies	9,003	-	-	7,495	430,414	51,840
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,003	-	26,791	7,495	430,414	51,840
Excess (deficiency) of receipts over (under) disbursements	1,425	-	10,299	3,502	8,981	52,140
Cash and investments - ending	\$ 34,474	\$ 58,690	\$ 10,299	\$ 252,021	\$ 1,046,633	\$ 158,103

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Tax Sale Redemption	Tax Sale Surplus	Indiana Local Health Dept Trus	Unsafe Building Fund	Vehicle Inspection Fund	Commissioner Sale Fund
Cash and investments - beginning	\$ 76,112	\$ 5,482,448	\$ 25,326	\$ 26,878	\$ 5,008	\$ 388,839
Receipts:						
Taxes	-	10,016,377	-	48	-	172,673
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	746,491	-	-	-	-	33,939
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	51,700	50	2,180	47,603
Total receipts	746,491	10,016,377	51,700	98	2,180	254,215
Disbursements:						
Personal services	-	-	11,871	-	-	-
Supplies	342	-	28,471	-	6,510	-
Other services and charges	-	-	-	-	-	55,232
Capital outlay	-	-	-	-	-	-
Other disbursements	820,546	7,249,085	-	-	-	335,336
Total disbursements	820,888	7,249,085	40,342	-	6,510	390,568
Excess (deficiency) of receipts over (under) disbursements	(74,397)	2,767,292	11,358	98	(4,330)	(136,353)
Cash and investments - ending	\$ 1,715	\$ 8,249,740	\$ 36,684	\$ 26,976	\$ 678	\$ 252,486

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Gal/Casa Guardian User Fee Fd.	CTCL Election Grant	County 911	LP Co Pioneer Cemetery Comm	Co. User Fee Fund	Ditch Maintenance Fund
Cash and investments - beginning	\$ 1,450	\$ 68,052	\$ 1,384,551	\$ 109,684	\$ 285,365	\$ 657,834
Receipts:						
Taxes	-	-	-	-	-	108,007
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	1,777,701	-	-	-
Fines and forfeits	-	-	-	-	229,467	-
Other receipts	-	-	22,306	-	-	6,578
Total receipts	-	-	1,800,007	-	229,467	114,585
Disbursements:						
Personal services	-	-	1,427,741	7,404	-	-
Supplies	-	68,052	-	1,243	-	-
Other services and charges	-	-	726,762	33,409	-	72,236
Capital outlay	-	-	274,868	-	-	-
Other disbursements	-	-	-	-	143,200	-
Total disbursements	-	68,052	2,429,371	42,056	143,200	72,236
Excess (deficiency) of receipts over (under) disbursements	-	(68,052)	(629,364)	(42,056)	86,267	42,349
Cash and investments - ending	\$ 1,450	\$ -	\$ 755,187	\$ 67,628	\$ 371,632	\$ 700,183

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Cap. Improv. Hotel-Motel Tax	LP animal control citation fee	SIM Opioid Grant 20	Immun & Vac for Child-Covid-19	Animal Shelter Donations	Group Health Ins Fund
Cash and investments - beginning	\$ 18	\$ 6,498	\$ 60,000	\$ -	\$ 86,845	\$ 710,432
Receipts:						
Taxes	831,857	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,782,758	14,384	5,000	227,560	240,624	10,240,647
Total receipts	2,614,615	14,384	5,000	227,560	240,624	10,240,647
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	2,575,675	-	-	125,903	126,248	10,519,726
Other services and charges	-	-	5,000	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	60,000	-	31,000	-
Total disbursements	2,575,675	-	65,000	125,903	157,248	10,519,726
Excess (deficiency) of receipts over (under) disbursements	38,940	14,384	(60,000)	101,657	83,376	(279,079)
Cash and investments - ending	\$ 38,958	\$ 20,882	\$ -	\$ 101,657	\$ 170,221	\$ 431,353

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Payroll	Payroll Deductions Fund	Sheriffs Pension Fee Fund	Settlement Fund	New Settlement Fund	Commercial Vehicle Excise
Cash and investments - beginning	\$ -	\$ (779,551)	\$ 15,680	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	135,611,453	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	287,903	-	14,196,641	-	919,602
Charges for services	-	117,138	30,393	-	10,256	-
Fines and forfeits	-	495	10,886	-	-	-
Other receipts	21,446,672	31,550,989	-	6,161,012	-	-
Total receipts	21,446,672	31,956,525	41,279	155,969,106	10,256	919,602
Disbursements:						
Personal services	21,446,672	30,963,325	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	155,969,105	-	919,602
Total disbursements	21,446,672	30,963,325	-	155,969,105	-	919,602
Excess (deficiency) of receipts over (under) disbursements	-	993,200	41,279	1	10,256	-
Cash and investments - ending	\$ -	\$ 213,649	\$ 56,959	\$ 1	\$ 10,256	\$ -

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Excess Sanitation	Laporte Delinquent Sanitation	Fin. Institution Guaranteed Fd	Fines & Forfeitures	Infraction Judgement	Overweight Fund
Cash and investments - beginning	\$ 1,405	\$ 746	\$ -	\$ 985	\$ 17,395	\$ 8,182
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,150,145	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	12,524	135,724	11,304
Other receipts	-	-	-	-	-	-
Total receipts	-	-	1,150,145	12,524	135,724	11,304
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	1,839	115,517	7,872
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,150,145	-	-	-
Total disbursements	-	-	1,150,145	1,839	115,517	7,872
Excess (deficiency) of receipts over (under) disbursements	-	-	-	10,685	20,207	3,432
Cash and investments - ending	\$ 1,405	\$ 746	\$ -	\$ 11,670	\$ 37,602	\$ 11,614

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Special Death Benefit Fees	State Sales Disclosure Fund	Coroners Education Fund	Interstate Compact Fee Fund	Mortgage Recording Fee Fund	Asset Forfeitures
Cash and investments - beginning	\$ 1,650	\$ 2,465	\$ 4,289	\$ 3,375	\$ 2,473	\$ 60,215
Receipts:						
Taxes	-	22,915	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	22,045	-	14,328	-
Fines and forfeits	12,235	-	-	-	-	-
Other receipts	-	-	-	1,375	-	-
Total receipts	12,235	22,915	22,045	1,375	14,328	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	11,780	21,435	22,103	4,563	14,588	46,690
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	11,780	21,435	22,103	4,563	14,588	46,690
Excess (deficiency) of receipts over (under) disbursements	455	1,480	(58)	(3,188)	(260)	(46,690)
Cash and investments - ending	\$ 2,105	\$ 3,945	\$ 4,231	\$ 187	\$ 2,213	\$ 13,525

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DLGF Homestead Property Databa	Sex & Violent Offender - State	Child Restraint Fee	Educational Plate Fund	93.563 Prosecutor PCA Fund	Title IV-D Incentive
Cash and investments - beginning	\$ 100,000	\$ 123	\$ 50	\$ 19	\$ 3,669	\$ 493,223
Receipts:						
Taxes	-	-	-	1,331	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	98,583	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,464	450	-	3,509	48,361
Total receipts	98,583	1,464	450	1,331	3,509	48,361
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	9,050	813	475	1,331	1,685	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,050	813	475	1,331	1,685	-
Excess (deficiency) of receipts over (under) disbursements	89,533	651	(25)	-	1,824	48,361
Cash and investments - ending	\$ 189,533	\$ 774	\$ 25	\$ 19	\$ 5,493	\$ 541,584

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Pros Title 4D Incentive 10-99	Clerk Title 4D Incentive 10-99	MC Civil Division	After Settlement Collections	Clerk of the Circuit Court	Juvenile Circuit Court
Cash and investments - beginning	\$ 573,127	\$ 458,847	\$ 104,783	\$ 4,451,205	\$ 4,759,974	\$ 1,198
Receipts:						
Taxes	-	-	-	-	853,432	5,515
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	81,491	48,361	2,368,166	3,834,014	8,472,855	-
Total receipts	81,491	48,361	2,368,166	3,834,014	9,326,287	5,515
Disbursements:						
Personal services	8,726	-	-	-	-	-
Supplies	39,054	14,440	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,127,486	4,451,205	7,663,953	5,055
Total disbursements	47,780	14,440	2,127,486	4,451,205	7,663,953	5,055
Excess (deficiency) of receipts over (under) disbursements	33,711	33,921	240,680	(617,191)	1,662,334	460
Cash and investments - ending	\$ 606,838	\$ 492,768	\$ 345,463	\$ 3,834,014	\$ 6,422,308	\$ 1,658

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff's Commissary Fund	Inmate Trust Fund Tiger	LP Civil Division	Clerk Horizon	Clerk CD	Adult Probation
Cash and investments - beginning	\$ 116,393	\$ 86,034	\$ 22,000	\$ 37,320	\$ 204,793	\$ 15,423
Receipts:						
Taxes	986,369	1,294,263	872,512	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	4	4,099	309,221
Total receipts	<u>986,369</u>	<u>1,294,263</u>	<u>872,512</u>	<u>4</u>	<u>4,099</u>	<u>309,221</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	954,790	1,289,323	863,921	-	-	301,628
Total disbursements	<u>954,790</u>	<u>1,289,323</u>	<u>863,921</u>	<u>-</u>	<u>-</u>	<u>301,628</u>
Excess (deficiency) of receipts over (under) disbursements	<u>31,579</u>	<u>4,940</u>	<u>8,591</u>	<u>4</u>	<u>4,099</u>	<u>7,593</u>
Cash and investments - ending	<u>\$ 147,972</u>	<u>\$ 90,974</u>	<u>\$ 30,591</u>	<u>\$ 37,324</u>	<u>\$ 208,892</u>	<u>\$ 23,016</u>

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Recorder	Community Corrections Commissary	Community Corrections Resident Fund	Community Corrections (Fees)	MVH Restricted Fund	Co Elected Officials Training
Cash and investments - beginning	\$ 70,594	\$ 129,958	\$ 18,482	\$ 94,892	\$ 723,681	\$ 57,625
Receipts:						
Taxes	-	-	-	-	2,949,911	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	20,816
Fines and forfeits	-	-	-	-	-	-
Other receipts	829,203	89,619	30,754	1,147,096	-	-
Total receipts	829,203	89,619	30,754	1,147,096	2,949,911	20,816
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	3,358,008	1,827
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	834,694	105,175	12,795	1,151,380	-	-
Total disbursements	834,694	105,175	12,795	1,151,380	3,358,008	1,827
Excess (deficiency) of receipts over (under) disbursements	(5,491)	(15,556)	17,959	(4,284)	(408,097)	18,989
Cash and investments - ending	\$ 65,103	\$ 114,402	\$ 36,441	\$ 90,608	\$ 315,584	\$ 76,614

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	2015 Reassessment	Prosecutor Forfeiture	Adult Prob Admin Fund	Cir Ct JUV Admin Fees	Park Dept Special Non Oper Fd
Cash and investments - beginning	\$ 1,211,712	\$ 13,413	\$ 178,959	\$ 68,759	\$ 114,740
Receipts:					
Taxes	406,451	-	-	-	3,560
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	36,271	-	-	-	-
Charges for services	36	-	-	-	-
Fines and forfeits	-	33,285	-	-	200
Other receipts	5,943	-	52,789	490	336,787
Total receipts	<u>448,701</u>	<u>33,285</u>	<u>52,789</u>	<u>490</u>	<u>340,547</u>
Disbursements:					
Personal services	456,216	-	137,346	-	85
Supplies	3,017	-	-	20	80,527
Other services and charges	308,954	-	-	-	-
Capital outlay	-	18,990	-	-	-
Other disbursements	-	-	-	-	21,784
Total disbursements	<u>768,187</u>	<u>18,990</u>	<u>137,346</u>	<u>20</u>	<u>102,396</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(319,486)</u>	<u>14,295</u>	<u>(84,557)</u>	<u>470</u>	<u>238,151</u>
Cash and investments - ending	<u>\$ 892,226</u>	<u>\$ 27,708</u>	<u>\$ 94,402</u>	<u>\$ 69,229</u>	<u>\$ 352,891</u>

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Coroner Non-Reverting fund	County Match -JUV Acct Grant	JSC Residents Ed Fund	Dorothy S Crowley Juv Ser Cntr	Contractor Registration fee	LPC Adult Probation Supp
Cash and investments - beginning	\$ 135	\$ 24	\$ 7,059	\$ 4,092	\$ 60,316	\$ 576,586
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,967	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	248,299
Other receipts	25,050	-	4,463	-	98,350	-
Total receipts	28,017	-	4,463	-	98,350	248,299
Disbursements:						
Personal services	-	-	7,725	-	5,270	19,877
Supplies	-	-	-	99	739	27,747
Other services and charges	2,554	-	-	-	46,293	87,669
Capital outlay	5,203	-	-	-	-	4,701
Other disbursements	-	-	-	-	-	-
Total disbursements	7,757	-	7,725	99	52,302	139,994
Excess (deficiency) of receipts over (under) disbursements	20,260	-	(3,262)	(99)	46,048	108,305
Cash and investments - ending	\$ 20,395	\$ 24	\$ 3,797	\$ 3,993	\$ 106,364	\$ 684,891

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	CAGIT Distribution	Pioneer Cemetery Donation Fund	Common School Principal	Veterans Treatment Court	2004 Reassessment	Pros. Pretrial Div. & Deferral
Cash and investments - beginning	\$ 2,310	\$ 557	\$ 668	\$ 6,983	\$ 900	\$ 52,944
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	3,750	-	-
Other receipts	-	-	-	-	-	144,389
Total receipts	-	-	-	3,750	-	144,389
Disbursements:						
Personal services	-	-	-	-	-	72,674
Supplies	-	-	-	-	-	100,085
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	11,743
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	184,502
Excess (deficiency) of receipts over (under) disbursements	-	-	-	3,750	-	(40,113)
Cash and investments - ending	\$ 2,310	\$ 557	\$ 668	\$ 10,733	\$ 900	\$ 12,831

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LP Co. Alcohol & Drug Ser. Fee	Domestic Relations	Law Enforce Contin Education	Eleven Co. Drainage Bd. Fund	Co General Adult Prob Ser Fund
Cash and investments - beginning	\$ -	\$ 106,519	\$ 271,979	\$ 106	\$ 607
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	21,485	-	-	-
Fines and forfeits	-	-	16,283	-	-
Other receipts	163,587	-	-	-	-
Total receipts	163,587	21,485	16,283	-	-
Disbursements:					
Personal services	148,124	-	-	-	-
Supplies	2,031	-	23,117	-	-
Other services and charges	11,984	11,408	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	38	-	-	-	-
Total disbursements	162,177	11,408	23,117	-	-
Excess (deficiency) of receipts over (under) disbursements	1,410	10,077	(6,834)	-	-
Cash and investments - ending	\$ 1,410	\$ 116,596	\$ 265,145	\$ 106	\$ 607

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Mc Cir Ct Juv Prob User Fees	GPS Probation Tracking	Problem Solving Court	Kankakee River Maintenance	Communicable Disease
Cash and investments - beginning	\$ 18,408	\$ 628	\$ 57,738	\$ 900	\$ 150,337
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	15,425	-	-
Other receipts	5,515	-	84,720	-	26,429
Total receipts	5,515	-	100,145	-	26,429
Disbursements:					
Personal services	-	-	67,697	-	-
Supplies	9,047	-	21,465	-	41,230
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	9,047	-	89,162	-	41,230
Excess (deficiency) of receipts over (under) disbursements	(3,532)	-	10,983	-	(14,801)
Cash and investments - ending	\$ 14,876	\$ 628	\$ 68,721	\$ 900	\$ 135,536

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Serv-Safe NonReverting	Water Lab Non Reverting Fund	KIDC Project TIF	400 N & 950 W PROJECT #2	GIS Copy Supply
Cash and investments - beginning	\$ 4,784	\$ 201,512	\$ 112,735	\$ 1,375	\$ 114
Receipts:					
Taxes	-	-	135,330	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	110,003	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,542	-	-	-	-
Total receipts	2,542	110,003	135,330	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,760	60,107	173,949	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,760	60,107	173,949	-	-
Excess (deficiency) of receipts over (under) disbursements	782	49,896	(38,619)	-	-
Cash and investments - ending	\$ 5,566	\$ 251,408	\$ 74,116	\$ 1,375	\$ 114

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sale Of County Owned Property	Fair Ground Improvements	Community Corrections Building	Kingsbury Ind Pk Economic Dev	3-County Drainage Board	Community Sign Fund
Cash and investments - beginning	\$ 64,481	\$ 69,944	\$ 158,303	\$ 124,285	\$ 7,971	\$ 574
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	27,320	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	270,000	-	12,478	-	-
Total receipts	-	297,320	-	12,478	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	250,000	158,303	22,087	-	-
Other services and charges	-	96,447	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	20,721	-	-
Total disbursements	-	346,447	158,303	42,808	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(49,127)	(158,303)	(30,330)	-	-
Cash and investments - ending	\$ 64,481	\$ 20,817	\$ -	\$ 93,955	\$ 7,971	\$ 574

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Coroner Autopsy Fund	Jury Fee Fund	Forensic Scanner Lease Fund	LP Co Haz. Mat. Team Donations	E.M.S. Donations
Cash and investments - beginning	\$ 3,349	\$ -	\$ 6,369	\$ 17,584	\$ 7,817
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	96,675	-	-	-	-
Fines and forfeits	-	10,649	-	-	-
Other receipts	-	57,040	17,107	8,200	12,990
Total receipts	96,675	67,689	17,107	8,200	12,990
Disbursements:					
Personal services	-	-	-	-	-
Supplies	96,675	67,689	11,738	18,495	7,174
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	96,675	67,689	11,738	18,495	7,174
Excess (deficiency) of receipts over (under) disbursements	-	-	5,369	(10,295)	5,816
Cash and investments - ending	\$ 3,349	\$ -	\$ 11,738	\$ 7,289	\$ 13,633

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Marine Patrol Donation Fund	Sheriffs Donation Fund	Civil Def Donation Fund	Ruth Rohrbaugh Memorial Fund	Bicentennial Fund 2016	Sidewalk Project Donation Fund
Cash and investments - beginning	\$ -	\$ 35,565	\$ 60	\$ 52,728	\$ 923	\$ 3,565
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,000	48,378	-	-	-	-
Total receipts	6,000	48,378	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	16,291	-	-	-	3,565
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	16,291	-	-	-	3,565
Excess (deficiency) of receipts over (under) disbursements	6,000	32,087	-	-	-	(3,565)
Cash and investments - ending	\$ 6,000	\$ 67,652	\$ 60	\$ 52,728	\$ 923	\$ -

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	911 Donation Fund	EMS Public Outreach NR Fund	Reentry Court Incentive Fund	Health Dept Donation Fund	Community Corrections Donation	Win Tax Fund/Riverboat
Cash and investments - beginning	\$ 7	\$ 15,462	\$ 533	\$ 1,021	\$ 100	\$ 229,449
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	11,798	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,521	-	2,635
Total receipts	-	11,798	-	1,521	-	2,635
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	15,322	-	2,097	-	17,119
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	15,322	-	2,097	-	17,119
Excess (deficiency) of receipts over (under) disbursements	-	(3,524)	-	(576)	-	(14,484)
Cash and investments - ending	\$ 7	\$ 11,938	\$ 533	\$ 445	\$ 100	\$ 214,965

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Telephone Commissions Fund	MC CTHS Reno Bond Fund	Brown Mackie Fund	I 94 US ROUTE 421 TIF	Rolling Prairie Sewer Project	US 421 Storm Water Project
Cash and investments - beginning	\$ 4,112	\$ 23,423,008	\$ 355,915	\$ 414,910	\$ 10,278	\$ 6,530
Receipts:						
Taxes	-	-	-	341,290	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	95,881	-	-	-
Total receipts	-	-	95,881	341,290	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	14,561,589	219,694	62,324	-	-
Other services and charges	-	2,320,413	206,008	-	10,278	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	16,882,002	425,702	62,324	10,278	-
Excess (deficiency) of receipts over (under) disbursements	-	(16,882,002)	(329,821)	278,966	(10,278)	-
Cash and investments - ending	\$ 4,112	\$ 6,541,006	\$ 26,094	\$ 693,876	\$ -	\$ 6,530

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	I 94 US Route 421 Tif 2	39 North TIF	Co. Liability Insurance	Fair Security Fund	Community Corrections Fund	The Nova Fund
Cash and investments - beginning	\$ 226,941	\$ 71,664	\$ 512,424	\$ -	\$ (109,343)	\$ 284,550
Receipts:						
Taxes	158,670	37,271	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	34,572	-	-
Fines and forfeits	-	-	-	-	1,151,270	-
Other receipts	-	-	1,884,409	-	8,714	8,754
Total receipts	158,670	37,271	1,884,409	34,572	1,159,984	8,754
Disbursements:						
Personal services	-	-	-	3,567	558,755	-
Supplies	290,575	23,686	1,895,071	31,005	89,203	6,845
Other services and charges	-	-	-	-	390,384	20,127
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	4,264
Total disbursements	290,575	23,686	1,895,071	34,572	1,038,342	31,236
Excess (deficiency) of receipts over (under) disbursements	(131,905)	13,585	(10,662)	-	121,642	(22,482)
Cash and investments - ending	\$ 95,036	\$ 85,249	\$ 501,762	\$ -	\$ 12,299	\$ 262,068

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	JSC Elect Monitor & Home Deten	Co. Sheriff Cont Education	Subdivision Bond Trust Fund	Corporate General Settlement	Over Collect. Homestead Credit	Michigan Township Poor Relief
Cash and investments - beginning	\$ 4,917	\$ 26,223	\$ 40,176	\$ 19,929	\$ 5,225	\$ 10,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	18,375	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	237	12,826	-	-	-	-
Total receipts	237	31,201	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	44,080	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	44,080	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	237	(12,879)	-	-	-	-
Cash and investments - ending	\$ 5,154	\$ 13,344	\$ 40,176	\$ 19,929	\$ 5,225	\$ 10,000

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Michigan City Del. Sanitation	Delinquent Garbage	Excess Ditch	Weed Cutting Assessment	Kingsford Heights Delinq. Sani	Laporte City Demolition
Cash and investments - beginning	\$ 1,054	\$ 8	\$ 286	\$ -	\$ 168	\$ 11,942
Receipts:						
Taxes	25	-	-	111	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>25</u>	<u>-</u>	<u>-</u>	<u>111</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	11,942
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,942</u>
Excess (deficiency) of receipts over (under) disbursements	<u>25</u>	<u>-</u>	<u>-</u>	<u>111</u>	<u>-</u>	<u>(11,942)</u>
Cash and investments - ending	<u>\$ 1,079</u>	<u>\$ 8</u>	<u>\$ 286</u>	<u>\$ 111</u>	<u>\$ 168</u>	<u>\$ -</u>

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Michigan City Demolition	Cir Ct Adult Transfer Fees	Sup Ct #4 Transfer Fees	LIT Certified Shares Dist	LIT Economic Development Dist	Regional Planner
Cash and investments - beginning	\$ 15,998	\$ 1,844	\$ 1,100	\$ 137	\$ -	\$ 326,813
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,023	-	1,375	15,381,441	13,843,296	-
Total receipts	6,023	-	1,375	15,381,441	13,843,296	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	22,020	-	-	-	-	78,027
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	14,310,185	12,879,165	-
Total disbursements	22,020	-	-	14,310,185	12,879,165	78,027
Excess (deficiency) of receipts over (under) disbursements	(15,997)	-	1,375	1,071,256	964,131	(78,027)
Cash and investments - ending	\$ 1	\$ 1,844	\$ 2,475	\$ 1,071,393	\$ 964,131	\$ 248,786

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Edward Byrne Justice Grant	LEPC-HMTA Planning Grant	LEPC-HMTA Training Grant	Law Enforcement Fund	Prosec. Victim Advocate Grant
Cash and investments - beginning	\$ (21,296)	\$ 7	\$ 1,967	\$ 130	\$ (26,165)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	21,340	-	-	-	101,176
Total receipts	21,340	-	-	-	101,176
Disbursements:					
Personal services	11,846	-	-	-	161,366
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	11,846	-	-	-	161,366
Excess (deficiency) of receipts over (under) disbursements	9,494	-	-	-	(60,190)
Cash and investments - ending	\$ (11,802)	\$ 7	\$ 1,967	\$ 130	\$ (86,355)

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Emergency Preparedness Grant	Adult Protective Services	JSC Food Program	Countywide Sign Grant	Bridge Inspection Grant	CMAQ Lincoln Trail Grant
Cash and investments - beginning	\$ -	\$ (63,124)	\$ 1,745	\$ (9,857)	\$ 10,568	\$ 10,503
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	11,661	395,674	17,057	9,857	-	10,532
Total receipts	11,661	395,674	17,057	9,857	-	10,532
Disbursements:						
Personal services	-	349,389	-	-	-	-
Supplies	-	44,223	15,413	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	10,568	-
Total disbursements	-	393,612	15,413	-	10,568	-
Excess (deficiency) of receipts over (under) disbursements	11,661	2,062	1,644	9,857	(10,568)	10,532
Cash and investments - ending	\$ 11,661	\$ (61,062)	\$ 3,389	\$ -	\$ -	\$ 21,035

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sidewalk Improvement Grant	Johnson Rd Intersection Grant	Otis Road Bridge Grant	Sign Safety Upgrade Grant	Bridge #97 Grant	CR 875 Bridge #18 Grant
Cash and investments - beginning	\$ (4,840)	\$ 1,519	\$ (7,544)	\$ -	\$ -	\$ (234,994)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	6,943	-	91,725	16,088	61,001	234,994
Total receipts	6,943	-	91,725	16,088	61,001	234,994
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	92,566	16,088	73,884	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,519	-	-	-	-
Total disbursements	-	1,519	92,566	16,088	73,884	-
Excess (deficiency) of receipts over (under) disbursements	6,943	(1,519)	(841)	-	(12,883)	234,994
Cash and investments - ending	\$ 2,103	\$ -	\$ (8,385)	\$ -	\$ (12,883)	\$ -

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Marquette Greenway Grant	Economic Dev Corridor Grant	Union Mills Sidewalk Imp Grant	Pavement Maintenance Grant	Public Health Preparedness Gr	Wayfinding Signage Grant
Cash and investments - beginning	\$ 2,844	\$ 4,000	\$ -	\$ 1,116	\$ (8,583)	\$ (22,087)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	8,229	62,300	8,325	-	-	42,808
Total receipts	8,229	62,300	8,325	-	-	42,808
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	23,147	-	6,353	-	-	-
Other services and charges	-	62,300	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	2,103	1,116	-	-
Total disbursements	23,147	62,300	8,456	1,116	-	-
Excess (deficiency) of receipts over (under) disbursements	(14,918)	-	(131)	(1,116)	-	42,808
Cash and investments - ending	\$ (12,074)	\$ 4,000	\$ (131)	\$ -	\$ (8,583)	\$ 20,721

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Pub Health Preparedness Grant	IN Lake MI Beach Grant 18	Lofgren Rd Intersection Grant	Lead Prevention Program Grant	DUI Task Force Indiana 19	IN Lake MI Beach Grant 19
Cash and investments - beginning	\$ (6,339)	\$ 4,868	\$ 7,914	\$ (7,440)	\$ 44	\$ 418
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	171,270	-	-	-
Total receipts	-	-	171,270	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	223,716	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	223,716	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	(52,446)	-	-	-
Cash and investments - ending	\$ (6,339)	\$ 4,868	\$ (44,532)	\$ (7,440)	\$ 44	\$ 418

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Severs Road Resurfacing Grant	Federal Opioid Abuse Grant	Joliet Road Resurfacing Grant	Lincoln Trail Extension Grant	Public Health Preparedness 19	SIM Opioid Grant
Cash and investments - beginning	\$ (16,177)	\$ (50,315)	\$ 32,354	\$ -	\$ (5,944)	\$ 25,153
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,177	168,423	-	133,056	-	125,000
Total receipts	16,177	168,423	-	133,056	-	125,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	679	32,354	98,838	-	44,877
Other services and charges	-	108,574	-	-	-	17,500
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	109,253	32,354	98,838	-	62,377
Excess (deficiency) of receipts over (under) disbursements	16,177	59,170	(32,354)	34,218	-	62,623
Cash and investments - ending	\$ -	\$ 8,855	\$ -	\$ 34,218	\$ (5,944)	\$ 87,776

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	John Emery Road Grant	Juv Justice LGBTQ Grant 20	IN Lake MI Beach Grant 20	Public Health Preparedness 20	Maternal & Child Health Grant	Coronavirus Relief Grant Fund
Cash and investments - beginning	\$ 2,756	\$ (4,207)	\$ 1,546	\$ 1,923	\$ -	\$ (56,919)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	241,483	7,663	-	15,701	20,000	280,640
Total receipts	241,483	7,663	-	15,701	20,000	280,640
Disbursements:						
Personal services	-	-	1,615	-	-	-
Supplies	233,436	-	-	22,794	20,000	224,261
Other services and charges	-	3,456	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	233,436	3,456	1,615	22,794	20,000	224,261
Excess (deficiency) of receipts over (under) disbursements	8,047	4,207	(1,615)	(7,093)	-	56,379
Cash and investments - ending	\$ 10,803	\$ -	\$ (69)	\$ (5,170)	\$ -	\$ (540)

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Countywide Bridge Grant 20	CARES Provider Relief Fund	Public Health Preparedness 17	Chirp Grant 2022	Chirp Grant 2021	May Covid Mask - Vac Clinic
Cash and investments - beginning	\$ (69,948)	\$ -	\$ 14,801	\$ -	\$ (9,997)	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	141,914	1,000,000	-	302	48,234	33,312
Total receipts	141,914	1,000,000	-	302	48,234	33,312
Disbursements:						
Personal services	-	18,063	-	3,948	41,209	-
Supplies	74,217	73,147	-	-	-	13,743
Other services and charges	-	-	-	-	-	-
Capital outlay	-	571,063	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	74,217	662,273	-	3,948	41,209	13,743
Excess (deficiency) of receipts over (under) disbursements	67,697	337,727	-	(3,646)	7,025	19,569
Cash and investments - ending	\$ (2,251)	\$ 337,727	\$ 14,801	\$ (3,646)	\$ (2,972)	\$ 19,569

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	ARP Corona Local Fiscal Recov.	ARP Lost Revenue	Non Reverting MS4 Fund	Pictomerty Fund	MS4 Bond Fund	MS4 Entity Participation Fund
Cash and investments - beginning	\$ -	\$ -	\$ 63,290	\$ 3,384	\$ 10,000	\$ 51,196
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	130	29,766
Fines and forfeits	-	-	-	-	-	-
Other receipts	10,672,228	1,504,679	14,358	-	-	-
Total receipts	10,672,228	1,504,679	14,358	-	130	29,766
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	687,416	34,913	-	-	-
Other services and charges	60,000	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,510,179	667,723	9,900	-	-	-
Total disbursements	1,570,179	1,355,139	44,813	-	-	-
Excess (deficiency) of receipts over (under) disbursements	9,102,049	149,540	(30,455)	-	130	29,766
Cash and investments - ending	\$ 9,102,049	\$ 149,540	\$ 32,835	\$ 3,384	\$ 10,130	\$ 80,962

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Juv Services State Grant 21-22	EMS Healthcare Fndn Grant	Community Transition Program	Comm. Corrections State Grant	Juv. Service Cntr State Grants	Fire&Bldg Svcs Training Grant
Cash and investments - beginning	\$ 11,362	\$ 9	\$ 21,675	\$ (254,398)	\$ 14,862	\$ 144
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	21,352	-	4,625	650,865	-	-
Total receipts	21,352	-	4,625	650,865	-	-
Disbursements:						
Personal services	-	-	-	596,498	-	-
Supplies	13,674	-	-	7,183	13,368	-
Other services and charges	-	-	-	7,233	1,494	-
Capital outlay	-	-	4,858	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	13,674	-	4,858	610,914	14,862	-
Excess (deficiency) of receipts over (under) disbursements	7,678	-	(233)	39,951	(14,862)	-
Cash and investments - ending	\$ 19,040	\$ 9	\$ 21,442	\$ (214,447)	\$ -	\$ 144

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Recycled Road Fund	Co-Op Ext & 4H Build Indiana	First Responder Equip Grant	Co. Hlth Environmental Fund	Comm Corr Sub Abuse Grant	LPC Economic Fiber Grant
Cash and investments - beginning	\$ 23	\$ 14,176	\$ 774	\$ 59,287	\$ 82	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	17,000
Total receipts	-	-	-	-	-	17,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	17,000
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	17,000
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 23	\$ 14,176	\$ 774	\$ 59,287	\$ 82	\$ -

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Neighborhood Court Fund	Emergency Mgmt Performance Gr	Gal/ Casa Grant	Court Interpreter Grant 12	Sheriff's Award Fund
Cash and investments - beginning	\$ 1,332	\$ -	\$ -	\$ 4	\$ 1
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	105,608	54,175	-	-
Total receipts	-	105,608	54,175	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	416	-	54,175	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	362	-	-	-	-
Total disbursements	778	-	54,175	-	-
Excess (deficiency) of receipts over (under) disbursements	(778)	105,608	-	-	-
Cash and investments - ending	\$ 554	\$ 105,608	\$ -	\$ 4	\$ 1

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Court Interpreter Grant 13	IN Lake Michigan Coastal Grant	Community Crossing Match Grant	Public Health Prep Grant 15	Adult Guardianship Fund	Indiana Lake Michigan Beach 14
Cash and investments - beginning	\$ 8	\$ 130	\$ -	\$ 3,759	\$ -	\$ 5,596
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,741,156	-	112,500	-
Total receipts	-	-	1,741,156	-	112,500	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	1,741,156	-	61,952	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	1,741,156	-	61,952	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	50,548	-
Cash and investments - ending	\$ 8	\$ 130	\$ -	\$ 3,759	\$ 50,548	\$ 5,596

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Problem Solving Court Grant 14	EMPG Competitive Grant	Local Health Maint Fund	Marine Patrol Grant 15	JDAI Grant 2021/22	Court Alcohol & Drug Grant
Cash and investments - beginning	\$ 285	\$ 1	\$ 15,419	\$ 3,069	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	67,919	-	50,000	2,500
Total receipts	-	-	67,919	-	50,000	2,500
Disbursements:						
Personal services	-	-	43,612	-	-	-
Supplies	-	-	10,314	3,069	5,308	2,500
Other services and charges	-	-	-	-	17,931	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	53,926	3,069	23,239	2,500
Excess (deficiency) of receipts over (under) disbursements	-	-	13,993	(3,069)	26,761	-
Cash and investments - ending	\$ 285	\$ 1	\$ 29,412	\$ -	\$ 26,761	\$ -

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Gal Casa Capacity Bldg Grant	Court Interpreter Grant 16	Adult Probation State Grant	Court Recidivism State Grant	Child Restraint Dist Grant	Sheriffs HIDTA Lease Program
Cash and investments - beginning	\$ -	\$ 128	\$ 5,858	\$ 6,345	\$ 2	\$ (928)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	17,965	-	72,539	40,000	-	8,945
Total receipts	17,965	-	72,539	40,000	-	8,945
Disbursements:						
Personal services	-	-	65,712	-	-	-
Supplies	17,965	-	-	36,842	-	8,391
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	17,965	-	65,712	36,842	-	8,391
Excess (deficiency) of receipts over (under) disbursements	-	-	6,827	3,158	-	554
Cash and investments - ending	\$ -	\$ 128	\$ 12,685	\$ 9,503	\$ 2	\$ (374)

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Child Passenger Safety Grant	IN Lake MI Beach Grant 21	Problem Solving Court Grant	JDAI Grant 17	Cribs for Kids Grant Fund	Family Court Grant 18
Cash and investments - beginning	\$ 11	\$ -	\$ (45)	\$ (1,460)	\$ 11,003	\$ (15)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	5,859	-	-	-	-
Total receipts	-	5,859	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	355	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	355	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	5,859	(355)	-	-	-
Cash and investments - ending	\$ 11	\$ 5,859	\$ (400)	\$ (1,460)	\$ 11,003	\$ (15)

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	JDAI Grant 18	JDAI Performance Grant 22	Court Interpreter Grant 20	JDAI Performance Grant 19	Family Recovery Court Grant 19	JDAI Grant 19
Cash and investments - beginning	\$ 2,257	\$ -	\$ (1,355)	\$ 388	\$ 75,843	\$ (283)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	9,601	-	31,043	289
Total receipts	-	-	9,601	-	31,043	289
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	388	31,437	6
Other services and charges	-	12,680	8,927	-	28,358	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	30,230	-
Total disbursements	-	12,680	8,927	388	90,025	6
Excess (deficiency) of receipts over (under) disbursements	-	(12,680)	674	(388)	(58,982)	283
Cash and investments - ending	\$ 2,257	\$ (12,680)	\$ (681)	\$ -	\$ 16,861	\$ -

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	EMS Rolling Prairie Base	Operation Roundup Grant	Juv Services State Grant 2021	JDAI Grant 2020	Veterans Treatment Court Grant	IEDC Grant
Cash and investments - beginning	\$ 25,000	\$ -	\$ 21,352	\$ 27,997	\$ 7,623	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,600	12,811	29,044	5,000	999,709
Total receipts	-	6,600	12,811	29,044	5,000	999,709
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	4,723	34,441	10,604	949,709
Other services and charges	-	-	-	30,069	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	4,723	64,510	10,604	949,709
Excess (deficiency) of receipts over (under) disbursements	-	6,600	8,088	(35,466)	(5,604)	50,000
Cash and investments - ending	\$ 25,000	\$ 6,600	\$ 29,440	\$ (7,469)	\$ 2,019	\$ 50,000

LA PORTE COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Marine Patrol Grant 21	Prosecutor Bad Check Fund	Covid-Testing Epi Site	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 103,793,373
Receipts:				
Taxes	-	-	-	192,262,358
Licenses and permits	-	-	-	112,076
Intergovernmental receipts	-	-	-	31,816,852
Charges for services	-	-	-	9,605,231
Fines and forfeits	-	-	-	2,639,834
Other receipts	55,071	92,941	100,000	151,040,268
Total receipts	<u>55,071</u>	<u>92,941</u>	<u>100,000</u>	<u>387,476,619</u>
Disbursements:				
Personal services	6,920	-	-	97,903,653
Supplies	48,076	-	-	54,046,161
Other services and charges	-	-	-	14,221,106
Capital outlay	-	-	-	2,158,484
Other disbursements	-	92,941	84,039	221,442,788
Total disbursements	<u>54,996</u>	<u>92,941</u>	<u>84,039</u>	<u>389,772,192</u>
Excess (deficiency) of receipts over (under) disbursements	<u>75</u>	<u>-</u>	<u>15,961</u>	<u>(2,295,573)</u>
Cash and investments - ending	<u>\$ 75</u>	<u>\$ -</u>	<u>\$ 15,961</u>	<u>\$ 101,497,800</u>

LA PORTE COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
PNC Equipment Finance, LLC	Court House Remodel	<u>\$ 678,632</u>	01/14/16	01/14/31

Description of Debt		Ending Principal Balance	Principal Due Within One Year
Type	Purpose		
Governmental activities:			
Revenue bonds	County of La Porte IN Taxable Economic Development Revenue Bonds	\$ 1,435,000	\$ 210,000
Other	Michigan City Courthouse Bond	<u>18,670,000</u>	<u>755,000</u>
Totals		<u>\$ 20,105,000</u>	<u>\$ 965,000</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/>.