

**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, 2022 to December 31, 2022



**FILED**  
12/30/2024



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	8-12
Notes to Financial Statement .....	13-18
Other Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	20-70
Schedule of Leases and Debt .....	71
Schedule of Capital Assets.....	72
Other Reports.....	73

## SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Timothy Stabosz	01-01-22 to 12-31-24
County Treasurer	Jo Eileen Winski	01-01-22 to 12-31-24
Clerk of the Circuit Court	Heather Stevens	01-01-22 to 12-31-24
County Sheriff	John T. Boyd Ron Heeg	01-01-22 to 12-31-22 01-01-23 to 12-31-24
County Recorder	Elzbieta Bilderback	01-01-22 to 12-31-24
President of the Board of County Commissioners	Sheila Matias Joseph Haney Connie Gramarossa	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	01-01-22 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](http://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, 2022, and the related notes to the financial statement as listed in the Table of Contents.

#### ***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

#### ***Opinion on Regulatory Basis of Accounting***

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

#### ***Basis for Adverse and Unmodified Opinions***

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

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

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Responsibilities of Management for the Financial Statement***

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibilities for the Audit of the Financial Statement***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

**Other Information**

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

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated 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, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
General Fund	\$ 9,375,440	\$ 45,800,584	\$ 50,468,635	\$ 4,707,389
Sheriff Accident Report Fund	3,115	3,989	1,673	5,431
Spay & Neuter Fund	67,875	15,870	20,000	63,745
Campaign Finance Enforcement	520	-	-	520
LIT - Economic Development	10,493,205	6,306,889	7,704,410	9,095,684
County Child Advocacy	1,865	87	-	1,952
City & Town Court Cost Fund	48,730	24,728	-	73,458
Clerks Record Perpetuation	327,080	71,936	67,856	331,160
Community Transition Program	21,442	12,525	13,665	20,302
County Option Dog Tax	24,303	3,785	763	27,325
Sales Disclosure	111,914	25,235	39,569	97,580
Cumulative Bridge Fund	4,141,700	1,380,184	1,799,495	3,722,389
City Cumulative Capital Devel.	20,527	922,113	108,029	834,611
County Drug Free Comm. Fund	48,864	61,694	62,420	48,138
Economic Development Fund	37,457	220,005	200,677	56,785
Local Emerg Plan&Right To Know	34,407	21,692	5,968	50,131
Co. Extradition Fund	57,054	-	-	57,054
Fire Arms Training Fund	62,720	101,540	27,750	136,510
General Drain Improve. Fund	65,250	1,040	13,487	52,803
County Health Dept.	329,121	3,097,127	1,734,560	1,691,688
County Identification Sec Prot	69,775	17,028	76,000	10,803
Local Rd & St	2,789,152	1,387,199	745,336	3,431,015
Major Cumulative Bridge Fund	837,542	807,802	385,830	1,259,514
Major Moves Fund	5,620,047	17,650	1,180	5,636,517
County Corrections Fund	182,814	76,047	118,312	140,549
County Highway	3,641,084	3,299,833	4,607,346	2,333,571
Omitted Property	99,924	186,541	216,440	70,025
Real Estate Endorsement Fee	153,543	51,070	295	204,318
Emergency Reserve Fund	8,071,411	1,339,259	112,431	9,298,239
Recorder's Record Perpetuation	864,087	401,028	204,721	1,060,394
River Boat Admissions Tax	2,698,860	2,761,445	4,875,412	584,893
Sex or Violent Offender Fees	34,474	11,836	12,154	34,156
Solid Waste User Fees	58,690	-	-	58,690
Soil & Water Grant	10,299	20,000	32,668	(2,369)
Supplemental Public Defender	252,021	12,915	6,249	258,687
Excess Tax	1,046,632	428,249	574,608	900,273
Surveyor's Corner Perpetuation	158,103	85,140	37,358	205,885
Tax Sale Redemption	1,715	631,418	587,647	45,486
Tax Sale Surplus	8,249,740	4,690,444	7,112,834	5,827,350
Indiana Local Health Dept Trus	36,684	24,850	44,657	16,877
Unsafe Building Fund	26,976	9,888	-	36,864
Vehicle Inspection Fund	679	2,000	1,664	1,015
Commissioner Sale Fund	252,487	232,007	60,054	424,440
Gal/Casa Guardian User Fee Fd.	1,450	-	-	1,450
County 911	755,187	1,806,244	2,028,908	532,523
LP Co Pioneer Cemetery Comm	67,627	-	40,946	26,681
Co. User Fee Fund	371,631	238,065	-	609,696
3-County Drainage Board	700,183	120,028	83,950	736,261
Cap. Improv. Hotel-Motel Tax	38,958	2,624,677	2,663,635	-
LP animal control citation fee	20,882	8,535	-	29,417
Immun & Vac for Child-Covid 19	101,657	-	101,541	116
Animal Shelter Donations	170,220	193,313	255,804	107,729
Group Health Ins Fund	431,353	12,303,530	11,239,692	1,495,191
Payroll	-	24,312,637	24,312,637	-
Payroll Deductions Fund	213,649	34,591,117	34,768,495	36,271
Sheriffs Pension Fee Fund	56,959	49,974	-	106,933
Settlement Fund	-	160,966,687	160,966,686	1
New Settlement Fund	10,256	-	10,256	-
Commercial Vehicle Excise	-	969,593	969,593	-
Excess Sanitation	1,405	-	-	1,405
Laporte Delinquent Sanitation	746	-	-	746
Fin. Institution Guaranteed Fd	-	1,299,676	1,299,676	-
Fines & Forfeitures	11,670	19,893	26,976	4,587
Infraction Judgement	37,602	112,221	105,494	44,329
Overweight Fund	11,614	11,155	10,324	12,445
Special Death Benefit Fees	2,105	11,465	10,570	3,000
state sales disclosure fund	3,945	25,235	24,625	4,555
Coroners Education Fund	4,231	19,897	19,031	5,097

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Interstate Compact Fee Fund	188	1,500	1,500	188
Mortgage Recording Fee Fund	2,213	11,270	11,270	2,213
Asset Forfeitures	13,525	59,694	23,238	49,981
DLGF Homestead Property Databa	189,533	17,136	-	206,669
Sex & Violent Offender - State	774	1,315	1,237	852
Child Restraint Fee	25	450	400	75
Educational Plate Fund	19	1,181	975	225
93.563 Prosecutor PCA Fund	5,494	926	977	5,443
Title IV-D Incentive	541,584	49,364	423	590,525
Pros Title 4D Incentive 10-99	606,838	74,269	107,520	573,587
Clerk Title 4D Incentive 10-99	492,768	49,364	32,283	509,849
LP Civil Division	30,592	1,103,509	1,115,837	18,264
MC Civil Division	345,462	4,233,717	2,383,861	2,195,318
Inmate Trust Fund Tiger	90,974	1,206,572	1,240,065	57,481
Sheriff's Commissary Fund	147,972	1,090,246	1,099,573	138,645
After Settlement Collections	3,834,014	4,192,950	3,834,014	4,192,950
Clerk of the Circuit Court	6,422,308	8,952,032	8,979,795	6,394,545
Clerk Horizon	37,324	4	-	37,328
Clerk CD	208,892	418	-	209,310
LaPorte County Recorder Fees	65,102	752,885	774,969	43,018
Community Corrections Residential Trust	36,441	13,129	25,098	24,472
Community Correction/Fees	90,609	1,083,955	1,086,989	87,575
Community Corrections Commissary	114,401	102,519	112,927	103,993
Adult Probation	23,016	345,293	353,329	14,980
Juvenile Circuit Court	1,658	5,030	5,210	1,478
MVH Restricted Fund	315,584	3,080,152	2,395,097	1,000,639
Recorders Enhanced Access Fund	-	64,800	-	64,800
Co Elected Officials Training	76,613	17,028	1,372	92,269
2015 Reassessment	892,226	1,124,521	798,281	1,218,466
Prosecutor Forfeiture	27,708	30,931	57,164	1,475
Opioid Restricted Funds	-	293,253	-	293,253
Opioid Unrestricted Funds	-	70,833	-	70,833
Shield Electronic Monitor Sup4	94,402	58,325	136,423	16,304
Cir Ct Juv Admin Fees	69,229	400	-	69,629
Park Dept Special Non Oper Fd	352,892	271,678	505,521	119,049
Coroner Non-Reverting fund	20,396	21,373	16,615	25,154
County Match-Juv Acct Grant	24	-	-	24
JSC Residents Ed Fund	3,797	10,624	8,972	5,449
Dorothy S Crowley Juv Ser Centre	3,992	405	81	4,316
Contractor Registration fee	106,364	89,792	103,420	92,736
LPC Adult Probation Supp	684,891	291,964	237,920	738,935
CAGIT Distribution	2,310	-	-	2,310
Pioneer Cemetery Donation Fund	557	-	-	557
Common School Principal	668	-	-	668
Veterans Treatment Court	10,733	1,700	895	11,538
2004 Reassessment	900	-	-	900
Pros. Pretrial Div. & Deferral	12,829	199,795	179,060	33,564
LP Co. Alcohol & Drug Ser. Fee	1,411	168,947	170,357	1
Domestic Relations	116,597	19,265	11,385	124,477
Life scan Grant	265,145	14,467	15,681	263,931
Eleven Co. Drainage Bd. Fund	106	-	-	106
Co General Adult Prob Ser Fund	607	-	-	607
Mc Cir Ct Juv Prob User Fees	14,876	5,030	12,037	7,869
GPS Probation Tracking	628	-	-	628
Problem Solving Court	68,721	103,816	97,313	75,224
Kankakee River Maintenance	900	-	-	900
Communicable Disease	135,536	31,752	59,581	107,707
Serv-Safe Nonreverting	5,566	2,541	2,090	6,017
Water Lab Non Reverting Fund	251,407	110,189	244,352	117,244
KIDC Project TIF	74,117	93,457	78,624	88,950
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	20,817	213,000	249,878	(16,061)
Kingsbury Ind Pk Economic Dev	93,955	-	-	93,955
3-County Drainage Board 22	7,971	-	-	7,971
Community Sign Fund	574	-	-	574
Coroner Autopsy Fund	3,349	45,000	40,000	8,349

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Jury Fee Fund	-	9,545	50,297	(40,752)
Forensic Scanner Lease Fund	11,738	6,369	11,738	6,369
LP Co Haz. Mat. Team Donations	7,289	3,339	-	10,628
E.M.S. Donations	13,634	6,985	14,237	6,382
Marine Patrol Donation Fund	6,000	3,600	-	9,600
Sheriffs Donation Fund	67,653	4,632	13,929	58,356
Civil Def Donation Fund	60	-	-	60
Ruth Rohrbaugh Memorial Fund	52,728	-	-	52,728
Bicentennial Fund 2016	923	-	-	923
911 Donation Fund	7	-	-	7
EMS Public Outreach NR Fund	11,938	14,053	13,801	12,190
Reentry Court Incentive Fund	533	-	-	533
Health Dept Donation Fund	445	-	385	60
Community Corrections Donation	100	-	-	100
Win Tax Fund/Riverboat	214,964	820,112	61,006	974,070
Telephone Commissions Fund	4,112	-	-	4,112
MC CTHS Reno Bond Fund	6,541,006	-	4,546,707	1,994,299
Brown Mackie Fund	26,094	38,651	64,744	1
I 94 US ROUTE 421 TIF	693,876	515,067	568,472	640,471
US 421 Storm Water Project	6,530	-	-	6,530
I 94 US Route 421 Tif 2	95,036	313,076	311,687	96,425
39 North TIF	85,248	42,080	46,815	80,513
Co. Liability Insurance	501,762	1,240,459	2,256,340	(514,119)
Fair Security Fund	-	38,754	38,754	-
COMMUNITY Corrections Fund	12,299	1,038,142	866,408	184,033
The Nova Fund	262,067	45,550	50,119	257,498
Jac Elect Monitor & Home Detin	5,154	126	-	5,280
Captain Planet Foundation Grant	13,344	31,321	31,178	13,487
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	1,079	-	-	1,079
Delinquent Garbage	8	-	-	8
Excess Ditch	286	-	-	286
Weed Cutting Assessment	111	55	-	166
Kingsford Heights Delink. Sani	168	-	-	168
CIR CT ADULT TRANSFER FEES	1,844	-	-	1,844
SUP CT #4 TRANSFER FEES	2,475	1,500	-	3,975
LIT Certified Shares Dist	1,071,393	12,278,869	13,350,125	137
LIT Economic Development Dist	964,131	11,050,982	12,015,113	-
Regional Planner	248,786	-	78,027	170,759
Edward Byrne Justice Grant	(11,801)	-	1,122	(12,923)
LEPC-HMTA Planning Grant	7	-	7	-
LEPC-HMTA Training Grant	1,967	-	1,967	-
Law Enforcement Fund	130	-	-	130
Comm. Victim Advocate Grant	(86,355)	231,758	189,157	(43,754)
Emergency Preparedness Grant	11,661	13,339	19,817	5,183
Adult Protective Services	(61,062)	399,434	441,380	(103,008)
JSC Food Program	3,389	8,039	8,500	2,928
CMAQ Lincoln Trail Grant	21,035	-	-	21,035
Sidewalk Improvement Grant	2,103	-	-	2,103
Otis Road Bridge Grant	(8,385)	16,794	137,095	(128,686)
Sign Safety Upgrade Grant	-	16,843	25,858	(9,015)
Bridge #104 Grant	-	34,390	60,576	(26,186)
Bridge #97 Grant	(12,883)	46,878	40,415	(6,420)
Bridge #512 Grant	-	33,801	61,232	(27,431)
Marquette Greenway Grant	(12,074)	198,168	207,123	(21,029)
Economic Dev Corridor Grant	4,000	70,381	5,701	68,680
Union Mills Sidewalk Imp Grant	(131)	24,514	28,108	(3,725)
Public Health Preparedness Gr	(8,583)	-	-	(8,583)
Coop Agreement Emerg Respon	-	1,000	934	66
IN Lake Mich Beach Grant 22	-	9,383	6,167	3,216
Wayfinding Signage Grant	20,721	-	-	20,721
JDAI 2022/2023 Grant	-	43,750	39,860	3,890
EMPG Competitive Grant 2021	-	-	28,598	(28,598)
FIMR Team Granr 2022	-	62,450	11,203	51,247
Pub Health Preparedness Grant	(6,339)	-	-	(6,339)

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Health Issues & Challenges Gra	-	14,848	2,826	12,022
Emergency Preparedness 22/24	-	1,965	5,906	(3,941)
JUV Services State Grant 22-23	-	21,352	9,190	12,162
Community Crossing Grant 22	-	2,405,320	2,405,320	-
Co Agreement for Emergency Res	-	440,000	123,867	316,133
IN Lake MI Beach Grant 18	4,868	-	4,820	48
CHIRP Grant 2023	-	371	5,214	(4,843)
Lofgren Rd Intersection Grant	(44,532)	72,180	61,091	(33,443)
Lead Prevention Program Grant	(7,440)	-	-	(7,440)
DUI Task Force Indiana 19	44	-	-	44
IN Lake MI Beach Grant 19	418	-	-	418
Federal Opioid Abuse Grant	8,856	90,627	81,798	17,685
Lincoln Trail Extension Grant	34,218	135,344	133,201	36,361
Public Health Preparedness 19	(5,944)	-	-	(5,944)
SIM Opioid Grant	87,776	-	30,926	56,850
John Emery Road Grant	10,803	151,225	140,572	21,456
IN Lake MI Beach Grant 20	(68)	-	-	(68)
Public Health Preparedness 20	(5,171)	-	-	(5,171)
Coronavirus Relief Grant Fund	(541)	-	-	(541)
Countywide Bridge Grant 20	(2,251)	3,187	936	-
CARES Provider Relief Fund	337,728	62,808	205,216	195,320
Public Health Preparedness 17	14,801	-	-	14,801
Chirp Grant 2022	(3,646)	30,330	26,374	310
Chirp Grant 2021	(2,973)	-	-	(2,973)
May Covid Mask - Vac Clinic	19,568	-	19,792	(224)
ARP Corona Local Fiscal Recov.	9,102,049	12,672,228	8,991,300	12,782,977
ARP Lost Revenue	149,541	5,614,474	4,647,878	1,116,137
NON REVERTING MS4 FUND	32,836	10,275	8,197	34,914
Pictomerty Fund	3,384	-	-	3,384
MS4 Bond Fund	10,130	31,357	-	41,487
MS4 Entity Participation Fund	80,962	-	-	80,962
Juv Services State Grant 21-22	19,040	12,811	17,074	14,777
EMS Healthcare Fndn Grant	9	15,000	-	15,009
Comm. Corrections State Grant	(214,447)	-	-	(214,447)
Comm. Corrections State Grt 22	-	641,457	628,944	12,513
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
Neighborhood Court Fund	554	2,722	2,986	290
Emergency Mgmt Performance Gr	105,608	50,546	-	156,154
Gal/ Casa Grant	-	65,765	65,765	-
Marine Patrol Grant 22	-	5,777	9,540	(3,763)
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
US 421 300 N water/sewer proj	-	2,000,000	2,000,000	-
SRO Fund 21/22	-	2,510	-	2,510
Public Health Prep Grant 15	3,759	-	-	3,759
Adult Guardianship Fund	50,548	75,000	104,655	20,893
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	29,413	92,282	83,547	38,148
JDAI Grant 2021/22	26,761	30,000	56,761	-
Gal Casa Capacity Bldg Grant	-	27,439	27,439	-
Court Interpreter Grant 16	128	-	-	128
Adult Probation State Grant 23	12,685	-	7,122	5,563
Adult Probation State Grt 22	-	123,483	123,062	421
Court Recidivism State Grt 23	9,502	-	6,345	3,157
LHD Comm Testing Sites	-	50,000	28,091	21,909
CIP Grant 2022	-	71,872	71,872	-
Child Restraint Dist Grant	2	-	-	2
IOSC FRC Grant 22	-	83,948	19,898	64,050
Sheriffs HIDTA Lease Program	(373)	-	-	(373)

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

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Child Passenger Safety Grant	11	-	-	11
IN Lake MI Beach Grant 21	5,859	-	-	5,859
Court Recidivism State Grt 22	-	40,000	23,456	16,544
Problem Solving Court Grant	(400)	-	-	(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)	80,013	67,333	-
Court Interpreter Grant 20	(682)	9,428	8,746	-
JDAI Performance Grant 22/23	-	-	10,784	(10,784)
Family Recovery Court Grant 19	16,861	-	5,937	10,924
EMS Rolling Prairie Base	25,000	-	-	25,000
Operation Roundup Grant	6,600	14,000	15,188	5,412
Juv Services State Grant 2021	29,440	-	29,440	-
JDAI Grant 2020	(7,469)	-	-	(7,469)
Veterans Treatment Court Grant	2,018	15,000	10,459	6,559
IEDC Grant	50,000	-	-	50,000
Marine Patrol Grant 21	74	-	-	74
Covid-Testing Epi Site	15,961	-	15,918	43
Prosecutor Bad Check Fund	-	35,923	35,923	-
Totals	<u>\$ 101,497,797</u>	<u>\$ 398,049,436</u>	<u>\$ 403,720,012</u>	<u>\$ 95,827,221</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 grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

*Charges for services.* Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable TV receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

*Fines and forfeits.* Amounts received from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

*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, 2022.

**Note 8. 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 9. Subsequent Events**

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.

**Note 10. 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,  
 CASH AND INVESTMENT BALANCES -  
 REGULATORY BASIS  
 For the Year Ended December 31, 2022

	General Fund	Sheriff Accident Report Fund	Spay & Neuter Fund	Campaign Finance Enforcement	LIT - Economic Development	County Child Advocacy
Cash and investments - beginning	\$ 9,375,440	\$ 3,115	\$ 67,875	\$ 520	\$ 10,493,205	\$ 1,865
Receipts:						
Taxes	29,403,635	-	-	-	-	-
Licenses and permits	49,116	-	15,870	-	-	-
Intergovernmental receipts	7,598,883	-	-	-	6,306,889	-
Charges for services	5,393,129	3,989	-	-	-	-
Fines and forfeits	505,579	-	-	-	-	-
Other receipts	2,850,242	-	-	-	-	87
Total receipts	45,800,584	3,989	15,870	-	6,306,889	87
Disbursements:						
Personal services	38,034,442	-	-	-	-	-
Supplies	1,994,771	1,673	-	-	5,710,090	-
Other services and charges	7,410,411	-	-	-	-	-
Capital outlay	1,228,050	-	-	-	1,769,326	-
Other disbursements	1,800,961	-	20,000	-	224,994	-
Total disbursements	50,468,635	1,673	20,000	-	7,704,410	-
Excess (deficiency) of receipts over (under) disbursements	(4,668,051)	2,316	(4,130)	-	(1,397,521)	87
Cash and investments - ending	\$ 4,707,389	\$ 5,431	\$ 63,745	\$ 520	\$ 9,095,684	\$ 1,952

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

	City & Town Court Cost Fund	Clerks Record Perpetuation	Community Transition Program	County Option Dog Tax	Sales Disclosure	Cumulative Bridge Fund
Cash and investments - beginning	\$ 48,730	\$ 327,080	\$ 21,442	\$ 24,303	\$ 111,914	\$ 4,141,700
Receipts:						
Taxes	-	-	-	-	-	1,242,067
Licenses and permits	-	-	-	3,785	-	-
Intergovernmental receipts	-	-	-	-	-	114,430
Charges for services	-	1	-	-	25,235	-
Fines and forfeits	24,728	-	-	-	-	-
Other receipts	-	71,935	12,525	-	-	23,687
Total receipts	24,728	71,936	12,525	3,785	25,235	1,380,184
Disbursements:						
Personal services	-	36,374	-	-	-	172,881
Supplies	-	28,488	-	763	32,371	156,048
Other services and charges	-	-	-	-	-	1,470,566
Capital outlay	-	2,994	13,665	-	7,198	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	67,856	13,665	763	39,569	1,799,495
Excess (deficiency) of receipts over (under) disbursements	24,728	4,080	(1,140)	3,022	(14,334)	(419,311)
Cash and investments - ending	\$ 73,458	\$ 331,160	\$ 20,302	\$ 27,325	\$ 97,580	\$ 3,722,389

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

	Cty Cumulative Capital Devel.	County Drug Free Comm. Fund	Economic Development Fund	Local Emerg Plan&Right To Know	Co. Extradition Fund	Fire Arms Training Fund
Cash and investments - beginning	\$ 20,527	\$ 48,864	\$ 37,457	\$ 34,407	\$ 57,054	\$ 62,720
Receipts:						
Taxes	844,326	-	-	-	-	-
Licenses and permits	-	-	-	-	-	101,540
Intergovernmental receipts	77,787	-	-	-	-	-
Charges for services	-	-	-	13,138	-	-
Fines and forfeits	-	61,694	-	-	-	-
Other receipts	-	-	220,005	8,554	-	-
Total receipts	922,113	61,694	220,005	21,692	-	101,540
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	108,029	62,420	5	5,968	-	27,750
Other services and charges	-	-	200,672	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	108,029	62,420	200,677	5,968	-	27,750
Excess (deficiency) of receipts over (under) disbursements	814,084	(726)	19,328	15,724	-	73,790
Cash and investments - ending	\$ 834,611	\$ 48,138	\$ 56,785	\$ 50,131	\$ 57,054	\$ 136,510

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

	General Drain Improve. Fund	County Health Dept.	County Identification Sec Prot	Local Rd & St	Major Cumulative Bridge Fund	Major Moves Fund
Cash and investments - beginning	\$ 65,250	\$ 329,121	\$ 69,775	\$ 2,789,152	\$ 837,542	\$ 5,620,047
Receipts:						
Taxes	-	2,183,116	-	1,386,517	739,658	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	200,906	-	-	68,144	-
Charges for services	-	246,513	17,028	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,040	466,592	-	682	-	17,650
Total receipts	1,040	3,097,127	17,028	1,387,199	807,802	17,650
Disbursements:						
Personal services	-	1,589,504	-	-	154,040	-
Supplies	13,487	25,886	-	391,301	231,790	1,180
Other services and charges	-	119,170	-	354,035	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	76,000	-	-	-
Total disbursements	13,487	1,734,560	76,000	745,336	385,830	1,180
Excess (deficiency) of receipts over (under) disbursements	(12,447)	1,362,567	(58,972)	641,863	421,972	16,470
Cash and investments - ending	\$ 52,803	\$ 1,691,688	\$ 10,803	\$ 3,431,015	\$ 1,259,514	\$ 5,636,517

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

	County Corrections Fund	County Highway	Omitted Property	Real Estate Endorsement Fee	Emergency Reserve Fund	Recorder's Record Perpetuation
Cash and investments - beginning	\$ 182,814	\$ 3,641,084	\$ 99,924	\$ 153,543	\$ 8,071,411	\$ 864,087
Receipts:						
Taxes	-	3,072,225	186,541	-	-	-
Licenses and permits	-	17,700	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	76,047	-	-	51,070	-	325,028
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	209,908	-	-	1,339,259	76,000
Total receipts	76,047	3,299,833	186,541	51,070	1,339,259	401,028
Disbursements:						
Personal services	-	3,860,988	-	-	-	118,252
Supplies	118,312	546,151	216,440	295	61,787	6,395
Other services and charges	-	200,207	-	-	1,962	79,745
Capital outlay	-	-	-	-	48,682	329
Other disbursements	-	-	-	-	-	-
Total disbursements	118,312	4,607,346	216,440	295	112,431	204,721
Excess (deficiency) of receipts over (under) disbursements	(42,265)	(1,307,513)	(29,899)	50,775	1,226,828	196,307
Cash and investments - ending	\$ 140,549	\$ 2,333,571	\$ 70,025	\$ 204,318	\$ 9,298,239	\$ 1,060,394

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

	River Boat Admissions Tax	Sex or Violent Offender Fees	Solid Waste User Fees	Soil & Water Grant	Supplemental Public Defender	Excess Tax
Cash and investments - beginning	\$ 2,698,860	\$ 34,474	\$ 58,690	\$ 10,299	\$ 252,021	\$ 1,046,632
Receipts:						
Taxes	-	-	-	-	-	428,249
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	82,927	-	-	-	-	-
Fines and forfeits	-	-	-	-	12,915	-
Other receipts	2,678,518	11,836	-	20,000	-	-
Total receipts	2,761,445	11,836	-	20,000	12,915	428,249
Disbursements:						
Personal services	-	-	-	32,668	-	-
Supplies	2,188,236	12,154	-	-	6,249	574,608
Other services and charges	290,850	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	2,396,326	-	-	-	-	-
Total disbursements	4,875,412	12,154	-	32,668	6,249	574,608
Excess (deficiency) of receipts over (under) disbursements	(2,113,967)	(318)	-	(12,668)	6,666	(146,359)
Cash and investments - ending	\$ 584,893	\$ 34,156	\$ 58,690	\$ (2,369)	\$ 258,687	\$ 900,273

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

	Surveyor's Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Indiana Local Health Dept Trus	Unsafe Building Fund	Vehicle Inspection Fund
Cash and investments - beginning	\$ 158,103	\$ 1,715	\$ 8,249,740	\$ 36,684	\$ 26,976	\$ 679
Receipts:						
Taxes	-	-	4,690,444	-	8,688	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	85,140	631,418	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	24,850	1,200	2,000
Total receipts	85,140	631,418	4,690,444	24,850	9,888	2,000
Disbursements:						
Personal services	-	-	-	14,855	-	-
Supplies	37,358	-	-	29,802	-	1,664
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	587,647	7,112,834	-	-	-
Total disbursements	37,358	587,647	7,112,834	44,657	-	1,664
Excess (deficiency) of receipts over (under) disbursements	47,782	43,771	(2,422,390)	(19,807)	9,888	336
Cash and investments - ending	\$ 205,885	\$ 45,486	\$ 5,827,350	\$ 16,877	\$ 36,864	\$ 1,015

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

	Commissioner Sale Fund	Gal/Casa Guardian User Fee Fd.	County 911	LP Co Pioneer Cemetery Comm	Co. User Fee Fund
Cash and investments - beginning	\$ 252,487	\$ 1,450	\$ 755,187	\$ 67,627	\$ 371,631
Receipts:					
Taxes	198,450	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	33,557	-	1,770,154	-	-
Fines and forfeits	-	-	-	-	238,065
Other receipts	-	-	36,090	-	-
Total receipts	<u>232,007</u>	<u>-</u>	<u>1,806,244</u>	<u>-</u>	<u>238,065</u>
Disbursements:					
Personal services	-	-	1,402,868	7,691	-
Supplies	-	-	-	545	-
Other services and charges	15,911	-	626,040	32,710	-
Capital outlay	-	-	-	-	-
Other disbursements	44,143	-	-	-	-
Total disbursements	<u>60,054</u>	<u>-</u>	<u>2,028,908</u>	<u>40,946</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>171,953</u>	<u>-</u>	<u>(222,664)</u>	<u>(40,946)</u>	<u>238,065</u>
Cash and investments - ending	<u>\$ 424,440</u>	<u>\$ 1,450</u>	<u>\$ 532,523</u>	<u>\$ 26,681</u>	<u>\$ 609,696</u>

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

	3-County Drainage Board	Cap. Improv. Hotel-Motel Tax	LP animal control citation fee	Immun & Vac for Child-Covid 19	Animal Shelter Donations	Group Health Ins Fund
Cash and investments - beginning	\$ 700,183	\$ 38,958	\$ 20,882	\$ 101,657	\$ 170,220	\$ 431,353
Receipts:						
Taxes	114,087	798,143	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,941	1,826,534	8,535	-	193,313	12,303,530
Total receipts	120,028	2,624,677	8,535	-	193,313	12,303,530
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	2,663,635	-	101,541	250,804	11,239,692
Other services and charges	83,950	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	5,000	-
Total disbursements	83,950	2,663,635	-	101,541	255,804	11,239,692
Excess (deficiency) of receipts over (under) disbursements	36,078	(38,958)	8,535	(101,541)	(62,491)	1,063,838
Cash and investments - ending	\$ 736,261	\$ -	\$ 29,417	\$ 116	\$ 107,729	\$ 1,495,191

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

	Payroll	Payroll Deductions Fund	Sheriffs Pension Fee Fund	Settlement Fund	New Settlement Fund	Commercial Vehicle Excise
Cash and investments - beginning	\$ -	\$ 213,649	\$ 56,959	\$ -	\$ 10,256	\$ -
Receipts:						
Taxes	-	-	-	138,899,486	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	356,908	-	15,822,615	-	950,598
Charges for services	-	115,599	36,989	-	-	-
Fines and forfeits	-	165	12,985	-	-	-
Other receipts	24,312,637	34,118,445	-	6,244,586	-	18,995
Total receipts	24,312,637	34,591,117	49,974	160,966,687	-	969,593
Disbursements:						
Personal services	24,312,637	34,768,495	-	-	-	-
Supplies	-	-	-	18,906	10,256	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	160,947,780	-	969,593
Total disbursements	24,312,637	34,768,495	-	160,966,686	10,256	969,593
Excess (deficiency) of receipts over (under) disbursements	-	(177,378)	49,974	1	(10,256)	-
Cash and investments - ending	\$ -	\$ 36,271	\$ 106,933	\$ 1	\$ -	\$ -

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

	Excess Sanitation	Laporte Delinquent Sanitation	Fin. Institution Guaranteed Fd	Fines & Forfeitures	Infraction Judgement	Overweight Fund
Cash and investments - beginning	\$ 1,405	\$ 746	\$ -	\$ 11,670	\$ 37,602	\$ 11,614
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,299,676	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	19,893	112,221	11,155
Other receipts	-	-	-	-	-	-
Total receipts	-	-	1,299,676	19,893	112,221	11,155
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	26,976	105,494	10,324
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,299,676	-	-	-
Total disbursements	-	-	1,299,676	26,976	105,494	10,324
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(7,083)	6,727	831
Cash and investments - ending	\$ 1,405	\$ 746	\$ -	\$ 4,587	\$ 44,329	\$ 12,445

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

	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	\$ 2,105	\$ 3,945	\$ 4,231	\$ 188	\$ 2,213	\$ 13,525
Receipts:						
Taxes	-	25,235	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	19,897	-	11,270	-
Fines and forfeits	11,465	-	-	-	-	-
Other receipts	-	-	-	1,500	-	59,694
Total receipts	11,465	25,235	19,897	1,500	11,270	59,694
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	10,570	24,625	19,031	1,500	11,270	23,238
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,570	24,625	19,031	1,500	11,270	23,238
Excess (deficiency) of receipts over (under) disbursements	895	610	866	-	-	36,456
Cash and investments - ending	\$ 3,000	\$ 4,555	\$ 5,097	\$ 188	\$ 2,213	\$ 49,981

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

	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	\$ 189,533	\$ 774	\$ 25	\$ 19	\$ 5,494	\$ 541,584
Receipts:						
Taxes	6,084	-	-	1,181	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	11,052	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	1,315	450	-	926	49,364
Total receipts	17,136	1,315	450	1,181	926	49,364
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	1,237	400	975	977	423
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,237	400	975	977	423
Excess (deficiency) of receipts over (under) disbursements	17,136	78	50	206	(51)	48,941
Cash and investments - ending	\$ 206,669	\$ 852	\$ 75	\$ 225	\$ 5,443	\$ 590,525

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

	Pros Title 4D Incentive 10-99	Clerk Title 4D Incentive 10-99	LP Civil Division	MC Civil Division	Inmate Trust Fund Tiger	Sheriff's Commissary Fund
Cash and investments - beginning	\$ 606,838	\$ 492,768	\$ 30,592	\$ 345,462	\$ 90,974	\$ 147,972
Receipts:						
Taxes	-	-	-	-	1,206,572	1,090,246
Licenses and permits	-	-	1,103,509	4,233,717	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	74,269	49,364	-	-	-	-
Total receipts	74,269	49,364	1,103,509	4,233,717	1,206,572	1,090,246
Disbursements:						
Personal services	12,636	-	-	-	-	-
Supplies	94,884	32,283	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,115,837	2,383,861	1,240,065	1,099,573
Total disbursements	107,520	32,283	1,115,837	2,383,861	1,240,065	1,099,573
Excess (deficiency) of receipts over (under) disbursements	(33,251)	17,081	(12,328)	1,849,856	(33,493)	(9,327)
Cash and investments - ending	\$ 573,587	\$ 509,849	\$ 18,264	\$ 2,195,318	\$ 57,481	\$ 138,645

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

	After Settlement Collections	Clerk of the Circuit Court	Clerk Horizon	Clerk CD	LaPorte County Recorder Fees	Community Corrections Residential Trust
Cash and investments - beginning	\$ 3,834,014	\$ 6,422,308	\$ 37,324	\$ 208,892	\$ 65,102	\$ 36,441
Receipts:						
Taxes	-	7,983,848	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	353	-	-	-	-
Other receipts	4,192,950	967,831	4	418	752,885	13,129
Total receipts	4,192,950	8,952,032	4	418	752,885	13,129
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	3,834,014	8,979,795	-	-	774,969	25,098
Total disbursements	3,834,014	8,979,795	-	-	774,969	25,098
Excess (deficiency) of receipts over (under) disbursements	358,936	(27,763)	4	418	(22,084)	(11,969)
Cash and investments - ending	\$ 4,192,950	\$ 6,394,545	\$ 37,328	\$ 209,310	\$ 43,018	\$ 24,472

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

	Community Correction/Fees	Community Corrections Commissary	Adult Probation	Juvenile Circuit Court	MVH Restricted Fund
Cash and investments - beginning	\$ 90,609	\$ 114,401	\$ 23,016	\$ 1,658	\$ 315,584
Receipts:					
Taxes	-	-	-	5,030	3,072,225
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	345,293	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,083,955	102,519	-	-	7,927
Total receipts	1,083,955	102,519	345,293	5,030	3,080,152
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	2,395,097
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,086,989	112,927	353,329	5,210	-
Total disbursements	1,086,989	112,927	353,329	5,210	2,395,097
Excess (deficiency) of receipts over (under) disbursements	(3,034)	(10,408)	(8,036)	(180)	685,055
Cash and investments - ending	\$ 87,575	\$ 103,993	\$ 14,980	\$ 1,478	\$ 1,000,639

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

	Recorders Enhanced Access Fund	Co Elected Officials Training	2015 Reassessment	Prosecutor Forfeiture	Opioid Restricted Funds
Cash and investments - beginning	\$ -	\$ 76,613	\$ 892,226	\$ 27,708	\$ -
Receipts:					
Taxes	-	-	1,029,752	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	94,769	-	-
Charges for services	-	17,028	-	-	-
Fines and forfeits	-	-	-	30,931	-
Other receipts	64,800	-	-	-	293,253
Total receipts	64,800	17,028	1,124,521	30,931	293,253
Disbursements:					
Personal services	-	-	445,554	-	-
Supplies	-	1,372	3,094	57,164	-
Other services and charges	-	-	349,633	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,372	798,281	57,164	-
Excess (deficiency) of receipts over (under) disbursements	64,800	15,656	326,240	(26,233)	293,253
Cash and investments - ending	\$ 64,800	\$ 92,269	\$ 1,218,466	\$ 1,475	\$ 293,253

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

	Opioid Unrestricted Funds	Shield Electronic Monitor Sup4	Cir Ct Juv Admin Fees	Park Dept Special Non Oper Fd	Coroner Non-Reverting fund	County Match-Juv Acct Grant
Cash and investments - beginning	\$ -	\$ 94,402	\$ 69,229	\$ 352,892	\$ 20,396	\$ 24
Receipts:						
Taxes	-	-	-	3,849	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	70,833	58,325	400	267,829	21,373	-
Total receipts	70,833	58,325	400	271,678	21,373	-
Disbursements:						
Personal services	-	136,423	-	-	-	-
Supplies	-	-	-	77,937	-	-
Other services and charges	-	-	-	-	16,615	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	427,584	-	-
Total disbursements	-	136,423	-	505,521	16,615	-
Excess (deficiency) of receipts over (under) disbursements	70,833	(78,098)	400	(233,843)	4,758	-
Cash and investments - ending	\$ 70,833	\$ 16,304	\$ 69,629	\$ 119,049	\$ 25,154	\$ 24

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

	JSC Residents Ed Fund	Dorothy S Crowley Juv Ser Centre	Contractor Registration fee	LPC Adult Probation Supp	CAGIT Distribution	Pioneer Cemetery Donation Fund
Cash and investments - beginning	\$ 3,797	\$ 3,992	\$ 106,364	\$ 684,891	\$ 2,310	\$ 557
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	291,964	-	-
Other receipts	10,624	405	89,792	-	-	-
Total receipts	10,624	405	89,792	291,964	-	-
Disbursements:						
Personal services	8,972	-	7,000	20,105	-	-
Supplies	-	81	967	44,256	-	-
Other services and charges	-	-	95,453	100,623	-	-
Capital outlay	-	-	-	72,936	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	8,972	81	103,420	237,920	-	-
Excess (deficiency) of receipts over (under) disbursements	1,652	324	(13,628)	54,044	-	-
Cash and investments - ending	\$ 5,449	\$ 4,316	\$ 92,736	\$ 738,935	\$ 2,310	\$ 557

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

	Common School Principal	Veterans Treatment Court	2004 Reassessment	Pros. Pretrial Div. & Deferral	LP Co. Alcohol & Drug Ser. Fee
Cash and investments - beginning	\$ 668	\$ 10,733	\$ 900	\$ 12,829	\$ 1,411
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	1,700	-	-	-
Other receipts	-	-	-	199,795	168,947
Total receipts	-	1,700	-	199,795	168,947
Disbursements:					
Personal services	-	-	-	77,577	155,846
Supplies	-	895	-	100,576	1,799
Other services and charges	-	-	-	-	12,712
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	907	-
Total disbursements	-	895	-	179,060	170,357
Excess (deficiency) of receipts over (under) disbursements	-	805	-	20,735	(1,410)
Cash and investments - ending	\$ 668	\$ 11,538	\$ 900	\$ 33,564	\$ 1

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

	Domestic Relations	Life scan Grant	Eleven Co. Drainage Bd. Fund	Co General Adult Prob Ser Fund	Mc Cir Ct Juv Prob User Fees
Cash and investments - beginning	\$ 116,597	\$ 265,145	\$ 106	\$ 607	\$ 14,876
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	19,265	-	-	-	-
Fines and forfeits	-	14,467	-	-	-
Other receipts	-	-	-	-	5,030
Total receipts	19,265	14,467	-	-	5,030
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	15,681	-	-	12,037
Other services and charges	11,385	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	11,385	15,681	-	-	12,037
Excess (deficiency) of receipts over (under) disbursements	7,880	(1,214)	-	-	(7,007)
Cash and investments - ending	\$ 124,477	\$ 263,931	\$ 106	\$ 607	\$ 7,869

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

	GPS Probation Tracking	Problem Solving Court	Kankakee River Maintenance	Communicable Disease	Serv-Safe Nonreverting
Cash and investments - beginning	\$ 628	\$ 68,721	\$ 900	\$ 135,536	\$ 5,566
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	12,169	-	-	-
Other receipts	-	91,647	-	31,752	2,541
Total receipts	-	103,816	-	31,752	2,541
Disbursements:					
Personal services	-	69,607	-	-	-
Supplies	-	27,706	-	59,581	2,090
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	97,313	-	59,581	2,090
Excess (deficiency) of receipts over (under) disbursements	-	6,503	-	(27,829)	451
Cash and investments - ending	\$ 628	\$ 75,224	\$ 900	\$ 107,707	\$ 6,017

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

	Water Lab Non Reverting Fund	KIDC Project TIF	400 N & 950 W PROJECT #2	GIS Copy Supply	Sale Of County Owned Property
Cash and investments - beginning	\$ 251,407	\$ 74,117	\$ 1,375	\$ 114	\$ 64,481
Receipts:					
Taxes	-	93,457	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	110,189	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	110,189	93,457	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	244,352	78,624	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	244,352	78,624	-	-	-
Excess (deficiency) of receipts over (under) disbursements	(134,163)	14,833	-	-	-
Cash and investments - ending	\$ 117,244	\$ 88,950	\$ 1,375	\$ 114	\$ 64,481

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

	Fair Ground Improvements	Kingsbury Ind Pk Economic Dev	3-County Drainage Board 22	Community Sign Fund	Coroner Autopsy Fund	Jury Fee Fund
Cash and investments - beginning	\$ 20,817	\$ 93,955	\$ 7,971	\$ 574	\$ 3,349	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	500	-	-	-	-	-
Charges for services	4,500	-	-	-	45,000	-
Fines and forfeits	-	-	-	-	-	9,530
Other receipts	208,000	-	-	-	-	15
Total receipts	213,000	-	-	-	45,000	9,545
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	175,000	-	-	-	40,000	50,297
Other services and charges	59,878	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	15,000	-	-	-	-	-
Total disbursements	249,878	-	-	-	40,000	50,297
Excess (deficiency) of receipts over (under) disbursements	(36,878)	-	-	-	5,000	(40,752)
Cash and investments - ending	\$ (16,061)	\$ 93,955	\$ 7,971	\$ 574	\$ 8,349	\$ (40,752)

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

	Forensic Scanner Lease Fund	LP Co. Haz. Mat. Team Donations	E.M.S. Donations	Marine Patrol Donation Fund	Sheriffs Donation Fund
Cash and investments - beginning	\$ 11,738	\$ 7,289	\$ 13,634	\$ 6,000	\$ 67,653
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,369	3,339	6,985	3,600	4,632
Total receipts	6,369	3,339	6,985	3,600	4,632
Disbursements:					
Personal services	-	-	-	-	-
Supplies	11,738	-	14,237	-	13,929
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	11,738	-	14,237	-	13,929
Excess (deficiency) of receipts over (under) disbursements	(5,369)	3,339	(7,252)	3,600	(9,297)
Cash and investments - ending	\$ 6,369	\$ 10,628	\$ 6,382	\$ 9,600	\$ 58,356

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

	Civil Def Donation Fund	Ruth Rohrbaugh Memorial Fund	Bicentennial Fund 2016	911 Donation Fund	EMS Public Outreach NR Fund	Reentry Court Incentive Fund
Cash and investments - beginning	\$ 60	\$ 52,728	\$ 923	\$ 7	\$ 11,938	\$ 533
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	14,053	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	14,053	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	13,801	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	13,801	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	252	-
Cash and investments - ending	\$ 60	\$ 52,728	\$ 923	\$ 7	\$ 12,190	\$ 533

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

	Health Dept Donation Fund	Community Corrections Donation	Win Tax Fund/Riverboat	Telephone Commissions Fund	MC CTHS Reno Bond Fund
Cash and investments - beginning	\$ 445	\$ 100	\$ 214,964	\$ 4,112	\$ 6,541,006
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	820,112	-	-
Total receipts	-	-	820,112	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	385	-	61,006	-	4,520,026
Other services and charges	-	-	-	-	26,681
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	385	-	61,006	-	4,546,707
Excess (deficiency) of receipts over (under) disbursements	(385)	-	759,106	-	(4,546,707)
Cash and investments - ending	\$ 60	\$ 100	\$ 974,070	\$ 4,112	\$ 1,994,299

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

	Brown Mackie Fund	I 94 US ROUTE 421 TIF	US 421 Storm Water Project	I 94 US Route 421 Tif 2	39 North TIF	Co. Liability Insurance
Cash and investments - beginning	\$ 26,094	\$ 693,876	\$ 6,530	\$ 95,036	\$ 85,248	\$ 501,762
Receipts:						
Taxes	-	265,067	-	214,524	42,080	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	250,000	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	38,651	-	-	98,552	-	1,240,459
Total receipts	38,651	515,067	-	313,076	42,080	1,240,459
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	46,857	558,472	-	311,687	46,815	2,256,340
Other services and charges	17,887	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	10,000	-	-	-	-
Total disbursements	64,744	568,472	-	311,687	46,815	2,256,340
Excess (deficiency) of receipts over (under) disbursements	(26,093)	(53,405)	-	1,389	(4,735)	(1,015,881)
Cash and investments - ending	\$ 1	\$ 640,471	\$ 6,530	\$ 96,425	\$ 80,513	\$ (514,119)

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

	Fair Security Fund	COMMUNITY Corrections Fund	The Nova Fund	Jac Elect Monitor & Home Detin	Captain Planet Foundation Grant	Subdivision Bond Trust Fund
Cash and investments - beginning	\$ -	\$ 12,299	\$ 262,067	\$ 5,154	\$ 13,344	\$ 40,176
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	18,900	-
Fines and forfeits	-	1,038,142	-	-	-	-
Other receipts	38,754	-	45,550	126	12,421	-
Total receipts	38,754	1,038,142	45,550	126	31,321	-
Disbursements:						
Personal services	3,896	586,755	-	-	-	-
Supplies	34,858	79,654	50,119	-	31,178	-
Other services and charges	-	199,999	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	38,754	866,408	50,119	-	31,178	-
Excess (deficiency) of receipts over (under) disbursements	-	171,734	(4,569)	126	143	-
Cash and investments - ending	\$ -	\$ 184,033	\$ 257,498	\$ 5,280	\$ 13,487	\$ 40,176

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

	Corporate General Settlement	Over Collect. Homestead Credit	Michigan Township Poor Relief	Michigan City Del. Sanitation	Delinquent Garbage	Excess Ditch
Cash and investments - beginning	\$ 19,929	\$ 5,225	\$ 10,000	\$ 1,079	\$ 8	\$ 286
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	-	-
Cash and investments - ending	\$ 19,929	\$ 5,225	\$ 10,000	\$ 1,079	\$ 8	\$ 286

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

	Weed Cutting Assessment	Kingsford Heights Delink. Sani	CIR CT ADULT TRANSFER FEES	SUP CT #4 TRANSFER FEES	LIT Certified Shares Dist	LIT Economic Development Dist
Cash and investments - beginning	\$ 111	\$ 168	\$ 1,844	\$ 2,475	\$ 1,071,393	\$ 964,131
Receipts:						
Taxes	55	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	1,500	12,278,869	11,050,982
Total receipts	55	-	-	1,500	12,278,869	11,050,982
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	13,350,125	12,015,113
Total disbursements	-	-	-	-	13,350,125	12,015,113
Excess (deficiency) of receipts over (under) disbursements	55	-	-	1,500	(1,071,256)	(964,131)
Cash and investments - ending	\$ 166	\$ 168	\$ 1,844	\$ 3,975	\$ 137	\$ -

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

	Regional Planner	Edward Byrne Justice Grant	LEPC-HMTA Planning Grant	LEPC-HMTA Training Grant	Law Enforcement Fund	Comm. Victim Advocate Grant
Cash and investments - beginning	\$ 248,786	\$ (11,801)	\$ 7	\$ 1,967	\$ 130	\$ (86,355)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	231,758
Total receipts	-	-	-	-	-	231,758
Disbursements:						
Personal services	-	1,122	-	-	-	189,157
Supplies	78,027	-	7	1,967	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	78,027	1,122	7	1,967	-	189,157
Excess (deficiency) of receipts over (under) disbursements	(78,027)	(1,122)	(7)	(1,967)	-	42,601
Cash and investments - ending	\$ 170,759	\$ (12,923)	\$ -	\$ -	\$ 130	\$ (43,754)

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

	Emergency Preparedness Grant	Adult Protective Services	JSC Food Program	CMAQ Lincoln Trail Grant	Sidewalk Improvement Grant	Otis Road Bridge Grant
Cash and investments - beginning	\$ 11,661	\$ (61,062)	\$ 3,389	\$ 21,035	\$ 2,103	\$ (8,385)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	13,339	399,434	8,039	-	-	16,794
Total receipts	13,339	399,434	8,039	-	-	16,794
Disbursements:						
Personal services	-	368,743	-	-	-	-
Supplies	19,817	72,637	8,500	-	-	137,095
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	19,817	441,380	8,500	-	-	137,095
Excess (deficiency) of receipts over (under) disbursements	(6,478)	(41,946)	(461)	-	-	(120,301)
Cash and investments - ending	\$ 5,183	\$ (103,008)	\$ 2,928	\$ 21,035	\$ 2,103	\$ (128,686)

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

	Sign Safety Upgrade Grant	Bridge #104 Grant	Bridge #97 Grant	Bridge #512 Grant	Marquette Greenway Grant	Economic Dev Corridor Grant
Cash and investments - beginning	\$ -	\$ -	\$ (12,883)	\$ -	\$ (12,074)	\$ 4,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	16,843	34,390	46,878	33,801	198,168	70,381
Total receipts	16,843	34,390	46,878	33,801	198,168	70,381
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	25,858	60,576	40,415	61,232	207,123	-
Other services and charges	-	-	-	-	-	5,701
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	25,858	60,576	40,415	61,232	207,123	5,701
Excess (deficiency) of receipts over (under) disbursements	(9,015)	(26,186)	6,463	(27,431)	(8,955)	64,680
Cash and investments - ending	\$ (9,015)	\$ (26,186)	\$ (6,420)	\$ (27,431)	\$ (21,029)	\$ 68,680

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

	Union Mills Sidewalk Imp Grant	Public Health Preparedness Gr	Coop Agreement Emerg Respon	IN Lake Mich Beach Grant 22	Wayfinding Signage Grant	JDAI 2022/2023 Grant
Cash and investments - beginning	\$ (131)	\$ (8,583)	\$ -	\$ -	\$ 20,721	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,514	-	1,000	9,383	-	43,750
Total receipts	24,514	-	1,000	9,383	-	43,750
Disbursements:						
Personal services	-	-	-	6,167	-	-
Supplies	28,108	-	934	-	-	39,860
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	28,108	-	934	6,167	-	39,860
Excess (deficiency) of receipts over (under) disbursements	(3,594)	-	66	3,216	-	3,890
Cash and investments - ending	\$ (3,725)	\$ (8,583)	\$ 66	\$ 3,216	\$ 20,721	\$ 3,890

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

	EMPG Competitive Grant 2021	FIMR Team Granr 2022	Pub Health Preparedness Grant	Health Issues & Challenges Gra	Emergency Preparedness 22/24
Cash and investments - beginning	\$ -	\$ -	\$ (6,339)	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	62,450	-	14,848	1,965
Total receipts	-	62,450	-	14,848	1,965
Disbursements:					
Personal services	-	-	-	2,826	-
Supplies	28,598	11,203	-	-	5,906
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	28,598	11,203	-	2,826	5,906
Excess (deficiency) of receipts over (under) disbursements	(28,598)	51,247	-	12,022	(3,941)
Cash and investments - ending	\$ (28,598)	\$ 51,247	\$ (6,339)	\$ 12,022	\$ (3,941)

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

	JUV Services State Grant 22-23	Community Crossing Grant 22	Co Agreement for Emergency Res	IN Lake MI Beach Grant 18	CHIRP Grant 2023	Lofgren Rd Intersection Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 4,868	\$ -	\$ (44,532)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	1,405,320	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	21,352	1,000,000	440,000	-	371	72,180
Total receipts	21,352	2,405,320	440,000	-	371	72,180
Disbursements:						
Personal services	-	-	-	-	5,214	-
Supplies	9,190	2,405,320	123,867	4,820	-	61,091
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	9,190	2,405,320	123,867	4,820	5,214	61,091
Excess (deficiency) of receipts over (under) disbursements	12,162	-	316,133	(4,820)	(4,843)	11,089
Cash and investments - ending	\$ 12,162	\$ -	\$ 316,133	\$ 48	\$ (4,843)	\$ (33,443)

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

	Lead Prevention Program Grant	DUI Task Force Indiana 19	IN Lake MI Beach Grant 19	Federal Opioid Abuse Grant	Lincoln Trail Extension Grant	Public Health Preparedness 19
Cash and investments - beginning	\$ (7,440)	\$ 44	\$ 418	\$ 8,856	\$ 34,218	\$ (5,944)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	90,627	135,344	-
Total receipts	-	-	-	90,627	135,344	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	2,662	133,201	-
Other services and charges	-	-	-	79,136	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	81,798	133,201	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	8,829	2,143	-
Cash and investments - ending	\$ (7,440)	\$ 44	\$ 418	\$ 17,685	\$ 36,361	\$ (5,944)

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

	SIM Opioid Grant	John Emery Road Grant	IN Lake MI Beach Grant 20	Public Health Preparedness 20	Coronavirus Relief Grant Fund	Countywide Bridge Grant 20
Cash and investments - beginning	\$ 87,776	\$ 10,803	\$ (68)	\$ (5,171)	\$ (541)	\$ (2,251)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	151,225	-	-	-	3,187
Total receipts	-	151,225	-	-	-	3,187
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	30,926	140,572	-	-	-	936
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	30,926	140,572	-	-	-	936
Excess (deficiency) of receipts over (under) disbursements	(30,926)	10,653	-	-	-	2,251
Cash and investments - ending	\$ 56,850	\$ 21,456	\$ (68)	\$ (5,171)	\$ (541)	\$ -

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

	CARES Provider Relief Fund	Public Health Preparedness 17	Chirp Grant 2022	Chirp Grant 2021	May Covid Mask - Vac Clinic	ARP Corona Local Fiscal Recov.
Cash and investments - beginning	\$ 337,728	\$ 14,801	\$ (3,646)	\$ (2,973)	\$ 19,568	\$ 9,102,049
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	62,808	-	30,330	-	-	12,672,228
Total receipts	62,808	-	30,330	-	-	12,672,228
Disbursements:						
Personal services	-	-	26,374	-	-	-
Supplies	50	-	-	-	19,792	1,221,826
Other services and charges	-	-	-	-	-	40,000
Capital outlay	205,166	-	-	-	-	-
Other disbursements	-	-	-	-	-	7,729,474
Total disbursements	205,216	-	26,374	-	19,792	8,991,300
Excess (deficiency) of receipts over (under) disbursements	(142,408)	-	3,956	-	(19,792)	3,680,928
Cash and investments - ending	\$ 195,320	\$ 14,801	\$ 310	\$ (2,973)	\$ (224)	\$ 12,782,977

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

	ARP Lost Revenue	NON REVERTING MS4 FUND	Pictomerty Fund	MS4 Bond Fund	MS4 Entity Participation Fund	Juv Services State Grant 21-22
Cash and investments - beginning	\$ 149,541	\$ 32,836	\$ 3,384	\$ 10,130	\$ 80,962	\$ 19,040
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	31,357	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	5,614,474	10,275	-	-	-	12,811
Total receipts	5,614,474	10,275	-	31,357	-	12,811
Disbursements:						
Personal services	1,413,512	-	-	-	-	-
Supplies	3,010,446	8,197	-	-	-	17,074
Other services and charges	223,920	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	4,647,878	8,197	-	-	-	17,074
Excess (deficiency) of receipts over (under) disbursements	966,596	2,078	-	31,357	-	(4,263)
Cash and investments - ending	\$ 1,116,137	\$ 34,914	\$ 3,384	\$ 41,487	\$ 80,962	\$ 14,777

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

	EMS Healthcare Fndn Grant	Comm. Corrections State Grant	Comm. Corrections State Grt 22	Fire&Bldg Svcs Training Grant	Recycled Road Fund	Co-Op Ext & 4H Build Indiana
Cash and investments - beginning	\$ 9	\$ (214,447)	\$ -	\$ 144	\$ 23	\$ 14,176
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	15,000	-	641,457	-	-	-
Total receipts	15,000	-	641,457	-	-	-
Disbursements:						
Personal services	-	-	610,566	-	-	-
Supplies	-	-	3,521	-	-	-
Other services and charges	-	-	14,857	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	628,944	-	-	-
Excess (deficiency) of receipts over (under) disbursements	15,000	-	12,513	-	-	-
Cash and investments - ending	\$ 15,009	\$ (214,447)	\$ 12,513	\$ 144	\$ 23	\$ 14,176

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

	First Responder Equip Grant	Co. Hlth Environmental Fund	COMM CORR SUB ABUSE GRANT	Neighborhood Court Fund	Emergency Mgmt Performance Gr
Cash and investments - beginning	\$ 774	\$ 59,287	\$ 82	\$ 554	\$ 105,608
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	2,722	50,546
Total receipts	-	-	-	2,722	50,546
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	2,986	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	2,986	-
Excess (deficiency) of receipts over (under) disbursements	-	-	-	(264)	50,546
Cash and investments - ending	\$ 774	\$ 59,287	\$ 82	\$ 290	\$ 156,154

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

	Gal/ Casa Grant	Marine Patrol Grant 22	Court Interpreter Grant 12	Sheriff's Award Fund	Court Interpreter Grant 13	IN Lake Michigan Coastal Grant
Cash and investments - beginning	\$ -	\$ -	\$ 4	\$ 1	\$ 8	\$ 130
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	65,765	5,777	-	-	-	-
Total receipts	65,765	5,777	-	-	-	-
Disbursements:						
Personal services	-	8,679	-	-	-	-
Supplies	65,765	861	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	65,765	9,540	-	-	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(3,763)	-	-	-	-
Cash and investments - ending	\$ -	\$ (3,763)	\$ 4	\$ 1	\$ 8	\$ 130

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

	US 421 300 N water/sewer proj	SRO Fund 21/22	Public Health Prep Grant 15	Adult Guardianship Fund	Indiana Lake Michigan Beach 14
Cash and investments - beginning	\$ -	\$ -	\$ 3,759	\$ 50,548	\$ 5,596
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,000,000	2,510	-	75,000	-
Total receipts	2,000,000	2,510	-	75,000	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	2,000,000	-	-	104,655	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,000,000	-	-	104,655	-
Excess (deficiency) of receipts over (under) disbursements	-	2,510	-	(29,655)	-
Cash and investments - ending	\$ -	\$ 2,510	\$ 3,759	\$ 20,893	\$ 5,596

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

	Problem Solving Court Grant 14	EMPG Competitive Grant	Local Health Maint Fund	JDAI Grant 2021/22	Gal Casa Capacity Bldg Grant	Court Interpreter Grant 16
Cash and investments - beginning	\$ 285	\$ 1	\$ 29,413	\$ 26,761	\$ -	\$ 128
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	92,282	30,000	27,439	-
Total receipts	-	-	92,282	30,000	27,439	-
Disbursements:						
Personal services	-	-	72,288	-	-	-
Supplies	-	-	11,259	11,547	27,439	-
Other services and charges	-	-	-	45,214	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	83,547	56,761	27,439	-
Excess (deficiency) of receipts over (under) disbursements	-	-	8,735	(26,761)	-	-
Cash and investments - ending	\$ 285	\$ 1	\$ 38,148	\$ -	\$ -	\$ 128

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

	Adult Probation State Grant 23	Adult Probation State Grt 22	Court Recidivism State Grt 23	LHD Comm Testing Sites	CIP Grant 2022	Child Restraint Dist Grant
Cash and investments - beginning	\$ 12,685	\$ -	\$ 9,502	\$ -	\$ -	\$ 2
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	123,483	-	50,000	71,872	-
Total receipts	-	123,483	-	50,000	71,872	-
Disbursements:						
Personal services	788	123,062	-	-	-	-
Supplies	6,334	-	6,345	28,091	71,872	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	7,122	123,062	6,345	28,091	71,872	-
Excess (deficiency) of receipts over (under) disbursements	(7,122)	421	(6,345)	21,909	-	-
Cash and investments - ending	\$ 5,563	\$ 421	\$ 3,157	\$ 21,909	\$ -	\$ 2

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

	IOSC FRC Grant 22	Sheriffs HIDTA Lease Program	Child Passenger Safety Grant	IN Lake MI Beach Grant 21	Court Recidivism State Grt 22	Problem Solving Court Grant
Cash and investments - beginning	\$ -	\$ (373)	\$ 11	\$ 5,859	\$ -	\$ (400)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	83,948	-	-	-	40,000	-
Total receipts	83,948	-	-	-	40,000	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	19,898	-	-	-	23,456	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	19,898	-	-	-	23,456	-
Excess (deficiency) of receipts over (under) disbursements	64,050	-	-	-	16,544	-
Cash and investments - ending	\$ 64,050	\$ (373)	\$ 11	\$ 5,859	\$ 16,544	\$ (400)

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

	JDAI Grant 17	Cribs for Kids Grant Fund	Family Court Grant 18	JDAI Grant 18	JDAI Performance Grant 22	Court Interpreter Grant 20
Cash and investments - beginning	\$ (1,460)	\$ 11,003	\$ (15)	\$ 2,257	\$ (12,680)	\$ (682)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	80,013	9,428
Total receipts	-	-	-	-	80,013	9,428
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	36,327	-
Other services and charges	-	-	-	-	31,006	8,746
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	-	67,333	8,746
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	12,680	682
Cash and investments - ending	\$ (1,460)	\$ 11,003	\$ (15)	\$ 2,257	\$ -	\$ -

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

	JDAI Performance Grant 22/23	Family Recovery Court Grant 19	EMS Rolling Prairie Base	Operation Roundup Grant	Juv Services State Grant 2021	JDAI Grant 2020
Cash and investments - beginning	\$ -	\$ 16,861	\$ 25,000	\$ 6,600	\$ 29,440	\$ (7,469)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	14,000	-	-
Total receipts	-	-	-	14,000	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	10,784	2,146	-	15,188	29,440	-
Other services and charges	-	3,791	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	10,784	5,937	-	15,188	29,440	-
Excess (deficiency) of receipts over (under) disbursements	(10,784)	(5,937)	-	(1,188)	(29,440)	-
Cash and investments - ending	\$ (10,784)	\$ 10,924	\$ 25,000	\$ 5,412	\$ -	\$ (7,469)

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

	Veterans Treatment Court Grant	IEDC Grant	Marine Patrol Grant 21	Covid-Testing Epi Site	Prosecutor Bad Check Fund	Totals
Cash and investments - beginning	\$ 2,018	\$ 50,000	\$ 74	\$ 15,961	\$ -	\$ 101,497,797
Receipts:						
Taxes	-	-	-	-	-	199,234,837
Licenses and permits	-	-	-	-	-	5,525,237
Intergovernmental receipts	-	-	-	-	-	32,892,105
Charges for services	-	-	-	-	-	11,210,086
Fines and forfeits	-	-	-	-	-	2,410,121
Other receipts	15,000	-	-	-	35,923	146,777,050
Total receipts	15,000	-	-	-	35,923	398,049,436
Disbursements:						
Personal services	-	-	-	-	-	108,858,564
Supplies	10,459	-	-	15,918	-	49,202,889
Other services and charges	-	-	-	-	-	12,229,466
Capital outlay	-	-	-	-	-	3,348,346
Other disbursements	-	-	-	-	35,923	230,080,747
Total disbursements	10,459	-	-	15,918	35,923	403,720,012
Excess (deficiency) of receipts over (under) disbursements	4,541	-	-	(15,918)	-	(5,670,576)
Cash and investments - ending	\$ 6,559	\$ 50,000	\$ 74	\$ 43	\$ -	\$ 95,827,221

LA PORTE COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: PNC Equipment Finance, LLC	Court House Remodel	<u>\$ 678,112</u>	01/14/16	01/14/31

  

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities: Revenue bonds	Tax Increment Revenue and Refunding Rev. Bonds of 2022	\$ 4,350,000	\$ 200,000
Other	Michigan City Courthouse Bond	<u>17,915,000</u>	<u>780,000</u>
Totals		<u>\$ 22,265,000</u>	<u>\$ 980,000</u>

LA PORTE COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2022

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,360,241
Infrastructure	316,985,745
Buildings	39,496,287
Improvements other than buildings	1,694,659
Machinery, equipment, and vehicles	22,283,686
Construction in progress	<u>20,842,664</u>
Total governmental activities	<u>403,663,282</u>
Total capital assets	<u>\$ 403,663,282</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/>.