

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

FINANCIAL STATEMENT AUDIT REPORT

OF

LAKE COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

10/29/2024

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	8-10
Notes to Financial Statement	11-17
Other Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-57
Schedule of Payables and Receivables	58
Schedule of Leases and Debt	59
Schedule of Capital Assets.....	60
Other Reports.....	61

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	John Petalas Peggy Holinga Katona	01-01-22 to 12-31-22 01-01-23 to 12-31-24
County Treasurer	Peggy Holinga Katona John Petalas	01-01-22 to 12-31-22 01-01-23 to 12-31-24
Clerk of the Circuit Court	Lorenzo Arredondo (Vacant) Michael A. Brown	01-01-22 to 07-14-22 07-15-22 to 08-05-22 08-06-22 to 12-31-24
County Sheriff	Oscar Martinez, Jr.	01-01-22 to 12-31-24
County Recorder	Regina Pimentel	01-01-22 to 12-31-24
President of the Board of County Commissioners	Michael C. Repay	01-01-22 to 12-31-24
President of the County Council	Ted F. Bilski, II Charlie Brown Christine Cid	01-01-22 to 12-31-22 01-01-23 to 12-31-23 01-01-24 to 12-31-24



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF LAKE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Lake 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.

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

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

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 3, 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

October 3, 2024

(This page intentionally left blank.)

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.

LAKE 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	\$ 48,189,321	\$ 177,275,640	\$ 181,785,297	\$ 43,679,664
Accident Report	34,117	16,064	39,024	11,157
Animal Control	42,648	19,770	22,301	40,117
Campaign Finance Enforcement - County	72,316	2,921	-	75,237
Clerk's Records Perpetuation	856,733	286,934	68,271	1,075,396
LC Comm. Corrections Fair Share	856,307	1,011,387	1,350,565	517,129
Sales Disclosure - County Share	199,650	128,106	61,477	266,279
Cumulative Capital Development	3,402,034	8,609,168	8,203,197	3,808,005
Cumulative Voting System	1,643,943	-	-	1,643,943
County Drug Free Community Fd	276,205	268,781	241,575	303,411
Electronic Map Generation	33,422	9,764	892	42,294
Emergency Planning/Right To Know	48,999	20,112	17,923	51,188
Extradition and Sheriff's Assistance	41,531	13,585	29,337	25,779
Firearms Training	7,707	99,640	43,599	63,748
General Drain Improvement	3,427,371	2,149,948	921,063	4,656,256
County Health	1,781,096	2,323,507	3,002,712	1,101,891
ID Security Protection Fund	1,456,606	96,513	591,334	961,785
Local Health Maintenance	357,539	58,761	42,701	373,599
Local Road and Street	672,855	1,432,456	1,118,470	986,841
Major Moves Construction	318,239	231,689	423,873	126,055
County Highway	7,428,786	9,363,521	8,300,445	8,491,862
Medical Care for Inmates	16,670	34,094	8,268	42,496
Misdemeanor	1,317,228	556,096	267,530	1,605,794
Omitted Property Audits	1,015,114	-	319,950	695,164
Park Nonreverting Capital	513,353	836,272	769,295	580,330
Park Non-reverting Operating	1,253,517	2,839,398	3,695,225	397,690
Recorder's Records Perpetuation	3,131,678	1,418,525	923,931	3,626,272
Riverboat	7,819,314	8,956,928	6,421,405	10,354,837
Sheriff's Pension Trust	1,036,989	778,946	700,000	1,115,935
Storm Water Management Capital Projects	23,531	78,040	58,034	43,537
Storm Water Management Operating	874,544	721,478	660,659	935,363
Supplemental Public Defender Services	277,677	105,451	20,185	362,943
Surveyor's Corner Perpetuation	1,860,947	484,320	90,673	2,254,594
Comm. Tax Certificate Sale	5,448,101	1,829,843	1,138,868	6,139,076
Tax Sale Cancellation	91,464	2,693	1,914	92,243
Overpayment	814,828	510,186	409,506	915,508
Unsafe Building	221,191	-	940	220,251
Special Vehicle Inspection	4,506	1,980	2,400	4,086
GAL/CASA	81,282	244,759	212,414	113,627
Auditors Ineligible Deductions	385,562	73,676	160,302	298,936
County Elected Officials Training	653,916	88,399	5,843	736,472
Park And Recreation	2,248,106	6,555,793	7,094,662	1,709,237
County Offender Transportation	30,447	14,835	36,511	8,771
Statewide 911	4,344,499	10,052,653	9,569,072	4,828,080
Adult Probation Administrative	197,699	202,558	90,101	310,156
LCCC Misc Fed Sponsored Grants	99,178	-	43,066	56,112
Supplemental Adult Probation Services	715,893	721,900	662,722	775,071
Supplemental Juvenile Probation Services	1,011	6,668	1,233	6,446
Alternative Dispute Resolution	230,930	30,360	13,705	247,585
County User Fee	1,093,041	998,079	940,454	1,150,666
Convention Center Operating	368	2,219,064	2,076,074	143,358
Animal Shelter	58,678	27,392	12,255	73,815
Sheriff Sale Administration	332,299	111,600	-	443,899
Non-reverting R.I.C.O. Seizure	88,911	-	1,588	87,323
DUI Task Force	1,624	-	3,822	(2,198)
Local Ordinance Violations Fines - County	2,405	-	2,405	-
Park Bond 2013	366,724	1,082,400	1,076,288	372,836
Non-revert Sheriff's Fed Forf.	74,044	74,972	36,333	112,683
Infraction Deferral Program	197,763	251,847	196,395	253,215
Weights & Measures User fees	348,987	135,510	100,807	383,690
Special Death Benefit	2,975	40,993	40,628	3,340
Auditor's Endorsement Fees	441,204	262,865	159,581	544,488
Sheriff's Law Cont. Education	3,222	155	900	2,477
Interstate Compact - State Share	623	15,710	14,745	1,588
Mortgage Recording Fees - State Share	5,415	58,375	52,520	11,270
Sex and Violent Offender Admin - State	39,957	17,063	15,965	41,055
Child Restraint Violations Fines	225	4,675	4,775	125
Sales Tax Collections	4,715	89,006	87,874	5,847
Education Plate Fees Agency	20,940	8,588	9,563	19,965
City/Town Ordinance Violations Fines	312,272	469,322	327,207	454,387
93.563 Prosecutor PCA	583,336	14,177	6,061	591,452
Rainy Day	1,211,371	-	1,211,371	-
Juvenile Probation Administrative	4,581	11,630	11,748	4,463
Ordinance Violation Deferral	13,583	13,910	-	27,493
Veteran Services Funds	270	-	-	270
1387-Exempt Park Revenue Bond	415,944	2,729,713	2,419,360	726,297
County Bond Redemption	4,392,745	11,551,271	11,596,940	4,347,076

LAKE 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
Non-reverting Self Ins. Fund	932,733	4,646,983	4,203,326	1,376,390
Cumulative Bridge	5,354,453	3,265,606	1,040,149	7,579,910
Park Dist Bond 1982	803,224	1,983	180,294	624,913
Non-Sufficient Check Fund/LC	97,814	3,606	235	101,185
Park & Recreation Gift	57,137	9,673	9,635	57,175
Division I LADOS	285,179	153,283	15,321	423,141
Division II LADOS	75,866	147,487	146,336	77,017
Zoning Enforcement Fund	337,710	157,334	30,558	464,486
Non-Revert. Hwy. Deposit. Gambl.	106,555	524,088	405,062	225,581
Domestic Relation Counseling B	55,948	21,425	40,086	37,287
Coroner Facility Fee	45,243	450	5,125	40,568
Lake County Community Development FMHA	45,238	-	-	45,238
Anti-Bioterrorism	7,341	-	7,341	-
LC Sheriff's Marine Unit	11,157	1,285	-	12,442
Child Support Incentive	1,592,269	527,780	673,419	1,446,630
HAVA Title III Voting System	29,935	-	-	29,935
Subdivision Escrow Bonds	64,994	12,118	1,300	75,812
Jury Fees	227,921	59,482	59,739	227,664
Check Deception Collection Fee	67,179	-	6,357	60,822
HAVA Sec 101 Voting Sys Fund	277,998	-	-	277,998
Prosecutor's Elderly Abuse	(76,017)	557,068	419,197	61,854
Interpreter Services Grant	296	26,964	26,964	296
VOCA -Victims of Crime Act	4,311	139,525	122,620	21,216
Payroll Court Judgement	16,371	205,520	221,889	2
HUD-NSP-3 Grant	526,661	204,351	12,048	718,964
93.563 County IV-D Incentive	183,763	210,702	40,511	353,954
State Drunk Driving Fees	21,832	-	10,623	11,209
LC Home Program	84,307	221,163	125,714	179,756
LC Comm. Dev. Cities & Towns	-	575,130	671,022	(95,892)
LC Dev. Rehabilitation	6,649	545,797	535,181	17,265
LC Comm. Dev. Remp I.D.O.C.	101,421	-	-	101,421
HUD NSP Grant	270	-	-	270
CAGIT Pass Thru	-	34,651,660	34,651,660	-
LC Economic Rev. Loan	849,565	176,945	-	1,026,510
C.D.B.G. Recapture Loans	40,582	-	-	40,582
SHERIFF'S GRANTS FUND	44,161	15,000	6,880	52,281
Homeland Security Grant	165,439	19,898	17,229	168,108
Family Court Initiative Grant	23,640	-	5,703	17,937
CEDIT Pass Thru	-	29,033,448	29,033,448	-
Justice Assistance Grant	63,389	8,082	24,712	46,759
LC Dev. Admin. Budge	24,032	221,681	223,272	22,441
Payment Error (Refunds)	554,294	24,933	42,563	536,664
Adult Guardianship Svcs Grant	37,500	75,000	75,000	37,500
Lake County Comm Correction	18,865	64,375	51,447	31,793
CPHCP High Conflict	26,208	19,491	15,365	30,334
CAGIT-PTRC	17,335,708	139,009,741	138,125,743	18,219,706
LC RDF for Juveniles Fund	217,175	17,800	1,819	233,156
Juvenile Secured Detention	57,397	113,719	82,165	88,951
Family Court Grant Fund	20,129	-	-	20,129
Sheriff Aviation Unit Grant Fund	650	-	650	-
Park District Bond 2016	1,329,707	156,605	327,494	1,158,818
Jail Inmate Med&Hosp Reserve	654,355	212,623	125,000	741,978
LOIT 2016 Special Distribution	350,357	-	67,572	282,785
Veterans Treatment Court Grant	87,769	87,810	76,151	99,428
LC CASA Capacity Building Grant	35,794	81,425	72,580	44,639
LC Local Road & Bridge Maint Grant	235,318	1,000,000	1,235,318	-
2017 Construction Fund	194,671	-	488	194,183
Prosecutor's V.A.W. STOP Grant	(17,930)	91,445	88,258	(14,743)
LC Sheriff Homeland Security	1,717	-	1,717	-
LC CASA Public Relations Grant	1,863	252	-	2,115
Comm Tax Cert Sales App Fee	243,420	463,205	38,814	667,811
Public Safety CAGIT	3,422,656	12,811,909	11,698,278	4,536,287
CEDIT	9,008,594	9,734,854	9,453,406	9,290,042
Community Corrections 160	87,196	3,841,802	3,440,991	488,007
Elections/Reg 2020 CARES Fund	110,812	-	110,812	-
LC Sheriff's DCE/SP Fund	36,088	30,000	31,339	34,749
Law Enforce. Record/Copy Fee	3,884	2,839	-	6,723
LC Family Recovery Court Grant	61,217	177,836	179,155	59,898
Econ Dev Cares Act CDBG CV	-	61,956	103,273	(41,317)
Sheriff C.E.S.F.	4,768	-	-	4,768
Health Dept CRF/ELCID Grant	108,647	3,411	90,751	21,307
Election/Reg 2020 CTCL Fund	47,326	1,630	47,000	1,956
Reassessment 2015	1,771,278	3,319,646	2,590,302	2,500,622
Welfare Judgment Bond	305,078	-	305,078	-
LC Comm Corr SIM OPIOID Grant	60,000	-	-	60,000
Econ Dev CRF/ERA Grant	962,264	9,000,000	9,165,973	796,291
ARP 2021 Local Fiscal Recovery	47,150,662	47,150,662	-	94,301,324

LAKE 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
Econ Dev ARP/ERA Grant	1,600,765	5,175,861	3,850,000	2,926,626
LCACC Sup Ct Crim Div II TIC	20,000	8,000	-	28,000
LADOS Div 2 SAFE Grant	2,858	16,685	14,063	5,480
Sheriff's Project Lifesaver	11,104	-	650	10,454
Sup Ct IV Prob Solv/Drug Court	10,000	-	-	10,000
Econ Dev CRF/ERA Pass Through	3,000,000	-	3,000,000	-
Coroner's Federal Reimb Grant	10,000	13,000	9,577	13,423
CARES-CDBG Covid19 CCPWD Grant	(22,891)	68,419	51,146	(5,618)
Health Dept ARP/ELCID Grant	-	100,000	109,193	(9,193)
OPIOID Restricted	-	689,786	-	689,786
OPIOID Unrestricted	-	167,414	-	167,414
COVID19 Vaccine Disbursements	-	713,177	-	713,177
Project Safe Neighborhood	-	83,850	112,450	(28,600)
LCACC Sup Ct Crim Div I CTC	-	8,000	-	8,000
Homeland Security Nonpriority Fund	-	11,390	99,737	(88,347)
Homeland Security Priority Project	-	277,553	230,125	47,428
Prosecutor High Tech Crime Unit Grant	-	230,116	121,773	108,343
LC Health Dept PHEP Grant	-	97,307	95,597	1,710
2020 Project Safe Neighborhood	-	60,385	60,385	-
2021 LC Local RDS/Bridge Match	-	3,428,550	3,159,819	268,731
Problem-Solving Sup Vet Court	-	7,912	3,850	4,062
PubHlth Crisis Response Coop	-	1,000	-	1,000
Superior Court Criminal Division's SAFE Grant	-	19,700	19,700	-
LCHD PubHlth Cris Resp COVID19 Testing	-	50,000	-	50,000
LC Justice Reinv AdvComm Local Comm Coord	-	102,000	-	102,000
LADOS 2 IN Supreme Court Tech Grant	-	2,500	2,500	-
Summary Fund	-	1,275	-	1,275
Community Corrections Commissary	14,342	264,036	249,728	28,650
Juvenile Division	-	18,007	18,007	-
Inmate Trust	374,993	2,019,824	2,003,756	391,061
Jail Commissary	383,655	1,759,817	1,652,090	491,382
Unfunded Money	21,359,163	19,609,050	21,359,163	19,609,050
Community Economic Development	8,427	58,315	62,348	4,394
Clerk	26,293,975	36,976,393	31,388,703	31,881,665
Parks - Outside Cash	8,697	31,800	31,794	8,703
Employee Benefit Accruals	5,413,169	88,086,945	85,980,125	7,519,989
Sheriff	826,999	18,460,361	18,509,838	777,522
Community Corrections IDOC WR	6,214	20,135	15,971	10,378
Non-reverting LC Fairgrounds	12,877	128,900	86,390	55,387
National Park System Land/Int.	-	7,174	7,174	-
LC Comm. Corrections Program	431,214	54,325	-	485,539
Div. III Addiction Monitoring	13,786	-	2,655	11,131
Community Corrections Program	333,609	13,350	241,043	105,916
Health Dept Tobacco Settlement	876,624	131,692	161,869	846,447
Salvage Vehicle Inspection Fee	5,522	3,144	-	8,666
Juv Interstate Transportation	4,188	250	-	4,438
Lake Co. 911	5,406,651	3,383,300	3,957,470	4,832,481
Tax Sales Fees- S.R.I. Inc	57,485	409,531	408,176	58,840
Tax Sale Redemption	550,036	3,298,949	3,414,076	434,909
Tax Sale Surplus	17,838,337	18,588,736	18,549,966	17,877,107
Title Search Fees	62,090	383,676	407,479	38,287
Treasurer's Tax Sale	1,681,445	2,821,893	2,644,114	1,859,224
Website Maintenance	-	10,490	10,490	-
Alt. Dispute Res. Co-Payment	51,248	2,840	1,415	52,673
Non-reverting Property Seizure	728,186	170,311	108,677	789,820
LC Multi-Agency Task Force	1,545	-	1,579	(34)
Financial Institution Tax	-	5,210,290	5,210,290	-
Settlement	30,509	735,638,546	735,654,763	14,292
Delinquent Sewer	-	1,160,308	1,160,308	-
Weed/Misc Lien & Barret Law	-	227,532	227,532	-
COMM VEHICLE EXCISE TAX	-	4,163,097	4,163,097	-
Municipal Court Cost Fund	7,491	101,192	100,362	8,321
Infraction Judgement	35,160	510,589	505,421	40,328
Coroner's Cont. Education Fees	8,553	104,586	106,446	6,693
Fines & Forfeitures	4,898	52,396	51,509	5,785
State Sales Disclosure Fees	11,135	127,455	129,690	8,900
Overweight Vehicle Fines	-	13,907	9,987	3,920
Indiana Common School Fund	1,156	105,881	62,653	44,384
Sewage Collections	165,481	260,473	231,860	194,094
Totals	<u>\$ 300,597,521</u>	<u>\$ 1,520,376,297</u>	<u>\$ 1,460,494,166</u>	<u>\$ 360,479,652</u>

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

LAKE COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America, in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

C. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as receipts in the year of the sale of the investment.

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes. Amounts received from one or more of the following: property tax, local income tax, wheel tax, innkeeper's tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits. Amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction, or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include the following: peddler licenses, animal licenses, auctioneer licenses, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

LAKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Intergovernmental receipts. Amounts received from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of intergovernmental receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the County.

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

Other receipts. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services. Amounts disbursed for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

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

LAKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Utility operating expenses. Amounts disbursed for operating the utilities.

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

The County may, from time to time, make transfers from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for amounts received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The amounts accounted for in a specific fund may only be available for use for certain, legally-restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units, and, therefore, the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

LAKE 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.

LAKE 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.

LAKE 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 reimbursable grants; however, two advance grant funds, 9346 Econ Dev Cares Act CDBG CV and 8442 Health Dept ARP/ELCID Grant, were overspent which contributed to deficits in cash in the amount of \$41,317 and \$9,193, respectively. Fund 4182 LC Multi-Agency Task Force has a negative balance of \$34 which remains undetermined. Fund 6774 Gary Storm Water has a negative balance of \$600 due to a settlement error which was corrected in 2023.

Note 8. Restatements

For the year ended December 31, 2022, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2021	Prior Period Adjustments	Balance as of January 1, 2022
Clerk	\$ 26,404,089	\$ (110,114)	\$ 26,293,975
Sheriff	1,460,173	(633,174)	826,999

Note 9. Holding Corporation

The County has entered into a capital lease with the Lake County 2000 Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments during the year 2022 totaled \$2,618,000.

Note 10. Subsequent Events

Ordinance 1485C, was adopted by the County Council on July 11, 2023, authorizing the issuance and sale of bonds of the County in the aggregate principal amount not to exceed \$5,500,000, for the purpose of funding certain judgements and settlements entered against the County, together with expenses in connection with the issuance of bonds on account thereof, and appropriating the proceeds derived from the sale of such bonds for such purpose. The County issued a judgment bond on October 4, 2023, to settle these liabilities.

LAKE COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Ordinance 1492E-1 was adopted by the County Council on May 14, 2024, authorizing the issuance and sale of bonds of the County and, if necessary, bond anticipation notes for the purpose of providing funds to be applied to the cost of construction of additions and improvements to the sewage works system of the County together with all related improvements, equipment, and incidental expenses in connection therewith and on account of the issuance of bonds therefore (estimated \$99,000,000 - not to exceed \$32,500,000 will be financed by the issuance of economic development income tax rev bonds or BANs (Cal Twp Septic Tank Elimination Project)) SRF 66.458.

Ordinance 1492F was adopted by the County Council on February 13, 2024, establishing a schedule of rates and charges to be collected by Lake County from the owners of property served by the sewage works of said County and other matters connected therewith (in relation to septic tank elimination above) Cal Township.

Note 11. Other Postemployment Benefits

The County provides eligible retirees and their spouses with medical insurance benefits. 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 12. Contingent Liabilities

The County has pending lawsuits that resulted in approximately \$4,500,000 to be paid from the County. The County issued a judgment bond on October 4, 2023, to settle these liabilities.

(This page intentionally left blank.)

OTHER INFORMATION

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

	General	Accident Report	Animal Control	Campaign Finance Enforcement - County	Clerk's Records Perpetuation	LC Comm. Corrections Fair Share
Cash and investments - beginning	\$ 48,189,321	\$ 34,117	\$ 42,648	\$ 72,316	\$ 856,733	\$ 856,307
Receipts:						
Taxes	39,671,338	-	-	-	-	-
Licenses and permits	69,335	-	-	-	-	-
Intergovernmental receipts	110,686,205	-	-	-	38	-
Charges for services	3,434,148	468	19,770	-	-	354,969
Fines and forfeits	991,831	35	-	2,921	-	1,965
Utility fees	-	-	-	-	-	-
Other receipts	22,422,783	15,561	-	-	286,896	654,453
Total receipts	177,275,640	16,064	19,770	2,921	286,934	1,011,387
Disbursements:						
Personal services	128,962,007	-	-	-	3,473	913,660
Supplies	4,552,762	-	-	-	7,837	67,679
Other services and charges	16,136,851	39,024	22,301	-	23,149	280,311
Debt service - principal and interest	912,197	-	-	-	-	-
Capital outlay	1,817,071	-	-	-	33,730	82,578
Utility operating expenses	-	-	-	-	-	-
Other disbursements	29,404,409	-	-	-	82	6,337
Total disbursements	181,785,297	39,024	22,301	-	68,271	1,350,565
Excess (deficiency) of receipts over (under) disbursements	(4,509,657)	(22,960)	(2,531)	2,921	218,663	(339,178)
Cash and investments - ending	\$ 43,679,664	\$ 11,157	\$ 40,117	\$ 75,237	\$ 1,075,396	\$ 517,129

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

	Sales Disclosure - County Share	Cumulative Capital Development	Cumulative Voting System	County Drug Free Community Fd	Electronic Map Generation	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 199,650	\$ 3,402,034	\$ 1,643,943	\$ 276,205	\$ 33,422	\$ 48,999
Receipts:						
Taxes	-	2,369,194	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	6,227,882	-	-	-	20,112
Charges for services	40	11,777	-	762	9,714	-
Fines and forfeits	127,720	-	-	268,019	-	-
Utility fees	-	-	-	-	-	-
Other receipts	346	315	-	-	50	-
Total receipts	128,106	8,609,168	-	268,781	9,764	20,112
Disbursements:						
Personal services	42,605	-	-	-	-	-
Supplies	-	-	-	-	-	69
Other services and charges	16,811	5,525,453	-	-	767	41
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,061	2,677,744	-	-	-	17,813
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	241,575	125	-
Total disbursements	61,477	8,203,197	-	241,575	892	17,923
Excess (deficiency) of receipts over (under) disbursements	66,629	405,971	-	27,206	8,872	2,189
Cash and investments - ending	\$ 266,279	\$ 3,808,005	\$ 1,643,943	\$ 303,411	\$ 42,294	\$ 51,188

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

	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	County Health	ID Security Protection Fund	Local Health Maintenance
Cash and investments - beginning	\$ 41,531	\$ 7,707	\$ 3,427,371	\$ 1,781,096	\$ 1,456,606	\$ 357,539
Receipts:						
Taxes	-	-	592,977	340,315	-	-
Licenses and permits	-	-	-	465,675	-	-
Intergovernmental receipts	-	-	1,556,971	748,970	-	58,761
Charges for services	-	-	-	716,495	88,258	-
Fines and forfeits	13,585	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	99,640	-	52,052	8,255	-
Total receipts	13,585	99,640	2,149,948	2,323,507	96,513	58,761
Disbursements:						
Personal services	-	-	-	2,361,774	-	30,321
Supplies	-	-	-	59,302	-	-
Other services and charges	29,337	43,599	146,934	176,903	591,334	12,380
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	774,129	22,407	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	382,326	-	-
Total disbursements	29,337	43,599	921,063	3,002,712	591,334	42,701
Excess (deficiency) of receipts over (under) disbursements	(15,752)	56,041	1,228,885	(679,205)	(494,821)	16,060
Cash and investments - ending	\$ 25,779	\$ 63,748	\$ 4,656,256	\$ 1,101,891	\$ 961,785	\$ 373,599

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

	Local Road and Street	Major Moves Construction	County Highway	Medical Care for Inmates	Misdemeanant	Omitted Property Audits
Cash and investments - beginning	\$ 672,855	\$ 318,239	\$ 7,428,786	\$ 16,670	\$ 1,317,228	\$ 1,015,114
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,432,456	151,689	9,299,371	-	556,096	-
Charges for services	-	-	-	34,094	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	80,000	64,150	-	-	-
Total receipts	1,432,456	231,689	9,363,521	34,094	556,096	-
Disbursements:						
Personal services	-	-	2,311,853	-	267,530	-
Supplies	297,459	-	778,112	8,268	-	-
Other services and charges	821,011	257,560	890,345	-	-	319,950
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	4,299,419	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	166,313	20,716	-	-	-
Total disbursements	1,118,470	423,873	8,300,445	8,268	267,530	319,950
Excess (deficiency) of receipts over (under) disbursements	313,986	(192,184)	1,063,076	25,826	288,566	(319,950)
Cash and investments - ending	\$ 986,841	\$ 126,055	\$ 8,491,862	\$ 42,496	\$ 1,605,794	\$ 695,164

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

	Park Nonreverting Capital	Park Non-reverting Operating	Recorder's Records Perpetuation	Riverboat	Sheriff's Pension Trust	Storm Water Management Capital Projects
Cash and investments - beginning	\$ 513,353	\$ 1,253,517	\$ 3,131,678	\$ 7,819,314	\$ 1,036,989	\$ 23,531
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	172,367	100,329	-	8,946,852	-	-
Charges for services	-	2,723,646	-	-	778,946	56,183
Fines and forfeits	-	-	-	-	-	21,857
Utility fees	-	-	-	-	-	-
Other receipts	663,905	15,423	1,418,525	10,076	-	-
Total receipts	836,272	2,839,398	1,418,525	8,956,928	778,946	78,040
Disbursements:						
Personal services	-	1,690,633	455,816	22,404	700,000	-
Supplies	-	645,437	1,942	48,455	-	-
Other services and charges	-	1,316,989	411,776	2,976,615	-	58,034
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	769,295	30,174	54,397	1,599,843	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	11,992	-	1,774,088	-	-
Total disbursements	769,295	3,695,225	923,931	6,421,405	700,000	58,034
Excess (deficiency) of receipts over (under) disbursements	66,977	(855,827)	494,594	2,535,523	78,946	20,006
Cash and investments - ending	\$ 580,330	\$ 397,690	\$ 3,626,272	\$ 10,354,837	\$ 1,115,935	\$ 43,537

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

	Storm Water Management Operating	Supplemental Public Defender Services	Surveyor's Corner Perpetuation	Comm. Tax Certificate Sale	Tax Sale Cancellation	Overpayment
Cash and investments - beginning	\$ 874,544	\$ 277,677	\$ 1,860,947	\$ 5,448,101	\$ 91,464	\$ 814,828
Receipts:						
Taxes	721,438	-	-	-	-	479,335
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	484,320	-	-	-
Fines and forfeits	-	105,451	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	40	-	-	1,829,843	2,693	30,851
Total receipts	721,478	105,451	484,320	1,829,843	2,693	510,186
Disbursements:						
Personal services	459,953	10,771	9,218	-	-	-
Supplies	8,218	7,934	3,424	-	-	-
Other services and charges	98,945	-	17,328	229,139	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	93,418	1,480	60,703	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	125	-	-	909,729	1,914	409,506
Total disbursements	660,659	20,185	90,673	1,138,868	1,914	409,506
Excess (deficiency) of receipts over (under) disbursements	60,819	85,266	393,647	690,975	779	100,680
Cash and investments - ending	\$ 935,363	\$ 362,943	\$ 2,254,594	\$ 6,139,076	\$ 92,243	\$ 915,508

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

	Unsafe Building	Special Vehicle Inspection	GAL/CASA	Auditors Ineligible Deductions	County Elected Officials Training	Park And Recreation
Cash and investments - beginning	\$ 221,191	\$ 4,506	\$ 81,282	\$ 385,562	\$ 653,916	\$ 2,248,106
Receipts:						
Taxes	-	-	-	-	-	1,209,233
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	244,759	-	21	5,153,255
Charges for services	-	-	-	-	78,002	192,145
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	1,980	-	73,676	10,376	1,160
Total receipts	-	1,980	244,759	73,676	88,399	6,555,793
Disbursements:						
Personal services	-	-	212,414	35,224	-	5,016,967
Supplies	-	-	-	-	-	656,153
Other services and charges	940	2,400	-	122,156	4,784	1,014,586
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,922	-	404,382
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,059	2,574
Total disbursements	940	2,400	212,414	160,302	5,843	7,094,662
Excess (deficiency) of receipts over (under) disbursements	(940)	(420)	32,345	(86,626)	82,556	(538,869)
Cash and investments - ending	\$ 220,251	\$ 4,086	\$ 113,627	\$ 298,936	\$ 736,472	\$ 1,709,237

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

	County Offender Transportation	Statewide 911	Adult Probation Administrative	LCCC Misc Fed Sponsored Grants	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services
Cash and investments - beginning	\$ 30,447	\$ 4,344,499	\$ 197,699	\$ 99,178	\$ 715,893	\$ 1,011
Receipts:						
Taxes	-	2,469,171	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	7,560,226	-	-	-	-
Charges for services	14,835	-	-	-	-	-
Fines and forfeits	-	-	202,558	-	721,629	6,668
Utility fees	-	-	-	-	-	-
Other receipts	-	23,256	-	-	271	-
Total receipts	14,835	10,052,653	202,558	-	721,900	6,668
Disbursements:						
Personal services	-	8,166,607	90,101	-	511,438	-
Supplies	-	54,598	-	22,716	32,333	-
Other services and charges	36,511	1,347,867	-	19,799	87,668	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	551	31,283	358
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	875
Total disbursements	36,511	9,569,072	90,101	43,066	662,722	1,233
Excess (deficiency) of receipts over (under) disbursements	(21,676)	483,581	112,457	(43,066)	59,178	5,435
Cash and investments - ending	\$ 8,771	\$ 4,828,080	\$ 310,156	\$ 56,112	\$ 775,071	\$ 6,446

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

	Alternative Dispute Resolution	County User Fee	Convention Center Operating	Animal Shelter	Sheriff Sale Administration	Non-reverting R.I.C.O. Seizure
Cash and investments - beginning	\$ 230,930	\$ 1,093,041	\$ 368	\$ 58,678	\$ 332,299	\$ 88,911
Receipts:						
Taxes	-	-	646,891	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,572,173	-	-	-
Charges for services	-	998,079	-	15,086	111,600	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	30,360	-	-	12,306	-	-
Total receipts	<u>30,360</u>	<u>998,079</u>	<u>2,219,064</u>	<u>27,392</u>	<u>111,600</u>	<u>-</u>
Disbursements:						
Personal services	6,090	-	-	-	-	-
Supplies	-	-	-	2,067	-	90
Other services and charges	7,615	-	2,076,074	10,188	-	1,498
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	940,454	-	-	-	-
Total disbursements	<u>13,705</u>	<u>940,454</u>	<u>2,076,074</u>	<u>12,255</u>	<u>-</u>	<u>1,588</u>
Excess (deficiency) of receipts over (under) disbursements	<u>16,655</u>	<u>57,625</u>	<u>142,990</u>	<u>15,137</u>	<u>111,600</u>	<u>(1,588)</u>
Cash and investments - ending	<u>\$ 247,585</u>	<u>\$ 1,150,666</u>	<u>\$ 143,358</u>	<u>\$ 73,815</u>	<u>\$ 443,899</u>	<u>\$ 87,323</u>

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

	DUI Task Force	Local Ordinance Violations Fines - County	Park Bond 2013	Non-revert Sheriff's Fed Forf.	Infraction Deferral Program	Weights & Measures User fees
Cash and investments - beginning	\$ 1,624	\$ 2,405	\$ 366,724	\$ 74,044	\$ 197,763	\$ 348,987
Receipts:						
Taxes	-	-	347,164	-	-	-
Licenses and permits	-	-	-	-	-	128,010
Intergovernmental receipts	-	-	735,236	-	-	-
Charges for services	-	-	-	-	-	7,500
Fines and forfeits	-	-	-	-	58,734	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	74,972	193,113	-
Total receipts	-	-	1,082,400	74,972	251,847	135,510
Disbursements:						
Personal services	3,822	-	-	-	195,964	96,053
Supplies	-	-	-	-	-	4,754
Other services and charges	-	-	-	-	431	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,433	1,076,288	36,333	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	972	-	-	-	-
Total disbursements	3,822	2,405	1,076,288	36,333	196,395	100,807
Excess (deficiency) of receipts over (under) disbursements	(3,822)	(2,405)	6,112	38,639	55,452	34,703
Cash and investments - ending	\$ (2,198)	\$ -	\$ 372,836	\$ 112,683	\$ 253,215	\$ 383,690

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

	Special Death Benefit	Auditor's Endorsement Fees	Sheriff's Law Cont. Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 2,975	\$ 441,204	\$ 3,222	\$ 623	\$ 5,415	\$ 39,957
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	262,840	-	15,710	58,375	17,063
Fines and forfeits	40,993	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	25	155	-	-	-
Total receipts	40,993	262,865	155	15,710	58,375	17,063
Disbursements:						
Personal services	-	105,665	-	-	-	-
Supplies	-	1,136	-	-	-	-
Other services and charges	-	50,557	900	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	2,223	-	-	-	12,076
Utility operating expenses	-	-	-	-	-	-
Other disbursements	40,628	-	-	14,745	52,520	3,889
Total disbursements	40,628	159,581	900	14,745	52,520	15,965
Excess (deficiency) of receipts over (under) disbursements	365	103,284	(745)	965	5,855	1,098
Cash and investments - ending	\$ 3,340	\$ 544,488	\$ 2,477	\$ 1,588	\$ 11,270	\$ 41,055

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

	Child Restraint Violations Fines	Sales Tax Collections	Education Plate Fees Agency	City/Town Ordinance Violations Fines	93.563 Prosecutor PCA	Rainy Day
Cash and investments - beginning	\$ 225	\$ 4,715	\$ 20,940	\$ 312,272	\$ 583,336	\$ 1,211,371
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	8,588	-	14,177	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	4,675	-	-	96,005	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	89,006	-	373,317	-	-
Total receipts	4,675	89,006	8,588	469,322	14,177	-
Disbursements:						
Personal services	-	-	-	327,207	-	-
Supplies	-	-	-	-	715	-
Other services and charges	-	-	-	-	5,346	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	4,775	87,874	9,563	-	-	1,211,371
Total disbursements	4,775	87,874	9,563	327,207	6,061	1,211,371
Excess (deficiency) of receipts over (under) disbursements	(100)	1,132	(975)	142,115	8,116	(1,211,371)
Cash and investments - ending	\$ 125	\$ 5,847	\$ 19,965	\$ 454,387	\$ 591,452	\$ -

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

	Juvenile Probation Administrative	Ordinance Violation Deferral	Veteran Services Funds	1387-Exempt Park Revenue Bond	County Bond Redemption	Non-reverting Self Ins. Fund
Cash and investments - beginning	\$ 4,581	\$ 13,583	\$ 270	\$ 415,944	\$ 4,392,745	\$ 932,733
Receipts:						
Taxes	-	-	-	869,998	3,679,895	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,859,715	7,871,351	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	11,630	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	13,910	-	-	25	4,646,983
Total receipts	11,630	13,910	-	2,729,713	11,551,271	4,646,983
Disbursements:						
Personal services	11,748	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	3,997,806
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	2,419,360	8,161,890	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	3,435,050	205,520
Total disbursements	11,748	-	-	2,419,360	11,596,940	4,203,326
Excess (deficiency) of receipts over (under) disbursements	(118)	13,910	-	310,353	(45,669)	443,657
Cash and investments - ending	\$ 4,463	\$ 27,493	\$ 270	\$ 726,297	\$ 4,347,076	\$ 1,376,390

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

	Cumulative Bridge	Park Dist Bond 1982	Non-Sufficient Check Fund/LC	Park & Recreation Gift	Division I LADOS	Division II LADOS
Cash and investments - beginning	\$ 5,354,453	\$ 803,224	\$ 97,814	\$ 57,137	\$ 285,179	\$ 75,866
Receipts:						
Taxes	714,944	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	2,177,387	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	3,581	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	373,275	1,983	25	9,673	153,283	147,487
Total receipts	3,265,606	1,983	3,606	9,673	153,283	147,487
Disbursements:						
Personal services	-	-	-	-	14,842	141,446
Supplies	17,801	-	-	-	-	1,059
Other services and charges	1,022,348	-	235	9,635	479	890
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	180,294	-	-	-	1,382
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	1,559
Total disbursements	1,040,149	180,294	235	9,635	15,321	146,336
Excess (deficiency) of receipts over (under) disbursements	2,225,457	(178,311)	3,371	38	137,962	1,151
Cash and investments - ending	\$ 7,579,910	\$ 624,913	\$ 101,185	\$ 57,175	\$ 423,141	\$ 77,017

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

	Zoning Enforcement Fund	Non-Revert. Hwy. Deposit. Gambl.	Domestic Relation Counseling B	Coroner Facility Fee	Lake County Community Development FMHA	Anti-Bioterrorism
Cash and investments - beginning	\$ 337,710	\$ 106,555	\$ 55,948	\$ 45,243	\$ 45,238	\$ 7,341
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	22,140	-	-	-	-	-
Intergovernmental receipts	-	524,088	-	-	-	-
Charges for services	134,844	-	-	-	-	-
Fines and forfeits	-	-	21,425	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	350	-	-	450	-	-
Total receipts	157,334	524,088	21,425	450	-	-
Disbursements:						
Personal services	-	-	40,086	-	-	-
Supplies	-	260,299	-	-	-	-
Other services and charges	19,060	144,763	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	11,498	-	-	5,125	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	7,341
Total disbursements	30,558	405,062	40,086	5,125	-	7,341
Excess (deficiency) of receipts over (under) disbursements	126,776	119,026	(18,661)	(4,675)	-	(7,341)
Cash and investments - ending	\$ 464,486	\$ 225,581	\$ 37,287	\$ 40,568	\$ 45,238	\$ -

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

	LC Sheriff's Marine Unit	Child Support Incentive	HAVA Title III Voting System	Subdivision Escrow Bonds	Jury Fees	Check Deception Collection Fee
Cash and investments - beginning	\$ 11,157	\$ 1,592,269	\$ 29,935	\$ 64,994	\$ 227,921	\$ 67,179
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	527,698	-	-	-	-
Charges for services	985	-	-	-	-	-
Fines and forfeits	-	-	-	-	22,284	-
Utility fees	-	-	-	-	-	-
Other receipts	300	82	-	12,118	37,198	-
Total receipts	1,285	527,780	-	12,118	59,482	-
Disbursements:						
Personal services	-	651,458	-	-	43,781	-
Supplies	-	4,522	-	-	-	-
Other services and charges	-	12,808	-	-	15,958	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	4,631	-	-	-	6,357
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	1,300	-	-
Total disbursements	-	673,419	-	1,300	59,739	6,357
Excess (deficiency) of receipts over (under) disbursements	1,285	(145,639)	-	10,818	(257)	(6,357)
Cash and investments - ending	\$ 12,442	\$ 1,446,630	\$ 29,935	\$ 75,812	\$ 227,664	\$ 60,822

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

	HAVA Sec 101 Voting Sys Fund	Prosecutor's Elderly Abuse	Interpreter Services Grant	VOCA -Victims of Crime Act	Payroll Court Judgement	HUD-NSP-3 Grant
Cash and investments - beginning	\$ 277,998	\$ (76,017)	\$ 296	\$ 4,311	\$ 16,371	\$ 526,661
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	557,068	26,964	139,525	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	205,520	204,351
Total receipts	-	557,068	26,964	139,525	205,520	204,351
Disbursements:						
Personal services	-	407,091	-	122,620	221,889	-
Supplies	-	2,403	-	-	-	-
Other services and charges	-	8,525	26,964	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	1,128	-	-	-	12,048
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	50	-	-	-	-
Total disbursements	-	419,197	26,964	122,620	221,889	12,048
Excess (deficiency) of receipts over (under) disbursements	-	137,871	-	16,905	(16,369)	192,303
Cash and investments - ending	\$ 277,998	\$ 61,854	\$ 296	\$ 21,216	\$ 2	\$ 718,964

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

	93,563 County IV-D Incentive	State Drunk Driving Fees	LC Home Program	LC Comm. Dev. Cities & Towns	LC Dev. Rehabilitation	LC Comm. Dev. Remp I.D.O.C.
Cash and investments - beginning	\$ 183,763	\$ 21,832	\$ 84,307	\$ -	\$ 6,649	\$ 101,421
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	210,702	-	59,306	127,228	273,400	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	161,857	447,902	272,397	-
Total receipts	210,702	-	221,163	575,130	545,797	-
Disbursements:						
Personal services	40,511	10,623	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	2,494	-	3,135	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	123,220	671,022	532,046	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	40,511	10,623	125,714	671,022	535,181	-
Excess (deficiency) of receipts over (under) disbursements	170,191	(10,623)	95,449	(95,892)	10,616	-
Cash and investments - ending	\$ 353,954	\$ 11,209	\$ 179,756	\$ (95,892)	\$ 17,265	\$ 101,421

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

	HUD NSP Grant	CAGIT Pass Thru	LC Economic Rev. Loan	C.D.B.G. Recapture Loans	SHERIFF'S GRANTS FUND	Homeland Security Grant
Cash and investments - beginning	\$ 270	\$ -	\$ 849,565	\$ 40,582	\$ 44,161	\$ 165,439
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	34,651,660	-	-	7,500	19,898
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	176,945	-	7,500	-
Total receipts	-	34,651,660	176,945	-	15,000	19,898
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	6,880	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	12,898
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	34,651,660	-	-	-	4,331
Total disbursements	-	34,651,660	-	-	6,880	17,229
Excess (deficiency) of receipts over (under) disbursements	-	-	176,945	-	8,120	2,669
Cash and investments - ending	\$ 270	\$ -	\$ 1,026,510	\$ 40,582	\$ 52,281	\$ 168,108

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

	Family Court Initiative Grant	CEDIT Pass Thru	Justice Assistance Grant	LC Dev. Admin. Budge	Payment Error (Refunds)	Adult Guardianship Svcs Grant
Cash and investments - beginning	\$ 23,640	\$ -	\$ 63,389	\$ 24,032	\$ 554,294	\$ 37,500
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	29,033,448	8,082	171,112	-	75,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	50,569	24,933	-
Total receipts	-	29,033,448	8,082	221,681	24,933	75,000
Disbursements:						
Personal services	3,470	-	2,571	199,431	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,233	-	5,318	23,841	-	75,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	16,823	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	29,033,448	-	-	42,563	-
Total disbursements	5,703	29,033,448	24,712	223,272	42,563	75,000
Excess (deficiency) of receipts over (under) disbursements	(5,703)	-	(16,630)	(1,591)	(17,630)	-
Cash and investments - ending	\$ 17,937	\$ -	\$ 46,759	\$ 22,441	\$ 536,664	\$ 37,500

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

	Lake County Comm Correction	CPHCP High Conflict	CAGIT-PTRC	LC RDF for Juveniles Fund	Juvenile Secured Detention	Family Court Grant Fund
Cash and investments - beginning	\$ 18,865	\$ 26,208	\$ 17,335,708	\$ 217,175	\$ 57,397	\$ 20,129
Receipts:						
Taxes	-	-	403,100	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	64,375	19,491	138,606,641	-	113,719	-
Charges for services	-	-	-	17,800	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	64,375	19,491	139,009,741	17,800	113,719	-
Disbursements:						
Personal services	-	2,990	-	-	25,622	-
Supplies	-	-	-	-	-	-
Other services and charges	42,661	12,375	-	-	19,933	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	8,157	-	-	1,819	34,397	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	629	-	138,125,743	-	2,213	-
Total disbursements	51,447	15,365	138,125,743	1,819	82,165	-
Excess (deficiency) of receipts over (under) disbursements	12,928	4,126	883,998	15,981	31,554	-
Cash and investments - ending	\$ 31,793	\$ 30,334	\$ 18,219,706	\$ 233,156	\$ 88,951	\$ 20,129

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

	Sheriff Aviation Unit Grant Fund	Park District Bond 2016	Jail Inmate Med&Hosp Reserve	LOIT 2016 Special Distribution	Veterans Treatment Court Grant	LC CASA Capacity Building Grant
Cash and investments - beginning	\$ 650	\$ 1,329,707	\$ 654,355	\$ 350,357	\$ 87,769	\$ 35,794
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	150,000	-	-	87,810	81,217
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	6,605	212,623	-	-	208
Total receipts	-	156,605	212,623	-	87,810	81,425
Disbursements:						
Personal services	-	-	-	-	74,876	58,516
Supplies	-	-	-	-	-	1,473
Other services and charges	-	-	125,000	67,572	1,275	10,341
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	327,494	-	-	-	2,250
Utility operating expenses	-	-	-	-	-	-
Other disbursements	650	-	-	-	-	-
Total disbursements	650	327,494	125,000	67,572	76,151	72,580
Excess (deficiency) of receipts over (under) disbursements	(650)	(170,889)	87,623	(67,572)	11,659	8,845
Cash and investments - ending	\$ -	\$ 1,158,818	\$ 741,978	\$ 282,785	\$ 99,428	\$ 44,639

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

	LC Local Road & Bridge Maint Grant	2017 Construction Fund	Prosecutor's V.A.W. STOP Grant	LC Sheriff Homeland Security	LC CASA Public Relations Grant	Comm Tax Cert Sales App Fee
Cash and investments - beginning	\$ 235,318	\$ 194,671	\$ (17,930)	\$ 1,717	\$ 1,863	\$ 243,420
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,000,000	-	91,445	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	252	463,205
Total receipts	1,000,000	-	91,445	-	252	463,205
Disbursements:						
Personal services	-	-	88,258	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	233,135	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	488	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	1,002,183	-	-	1,717	-	38,814
Total disbursements	1,235,318	488	88,258	1,717	-	38,814
Excess (deficiency) of receipts over (under) disbursements	(235,318)	(488)	3,187	(1,717)	252	424,391
Cash and investments - ending	\$ -	\$ 194,183	\$ (14,743)	\$ -	\$ 2,115	\$ 667,811

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

	Public Safety CAGIT	CEDIT	Community Corrections 160	Elections/Reg 2020 CARES Fund	LC Sheriff's DCE/SP Fund	Law Enforce. Record/Copy Fee
Cash and investments - beginning	\$ 3,422,656	\$ 9,008,594	\$ 87,196	\$ 110,812	\$ 36,088	\$ 3,884
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	12,811,909	9,611,387	3,841,802	-	30,000	-
Charges for services	-	-	-	-	-	2,839
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	123,467	-	-	-	-
Total receipts	12,811,909	9,734,854	3,841,802	-	30,000	2,839
Disbursements:						
Personal services	-	-	3,145,728	-	16,760	-
Supplies	194,339	-	4,534	-	-	-
Other services and charges	9,092,057	2,099,353	290,729	-	14,579	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	2,089,352	4,925,503	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	322,530	2,428,550	-	110,812	-	-
Total disbursements	11,698,278	9,453,406	3,440,991	110,812	31,339	-
Excess (deficiency) of receipts over (under) disbursements	1,113,631	281,448	400,811	(110,812)	(1,339)	2,839
Cash and investments - ending	\$ 4,536,287	\$ 9,290,042	\$ 488,007	\$ -	\$ 34,749	\$ 6,723

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

	LC Family Recovery Court Grant	Econ Dev Cares Act CDBG CV	Sheriff C.E.S.F.	Health Dept CRF/ELCID Grant	Election/Reg 2020 CTCL Fund	Reassessment 2015
Cash and investments - beginning	\$ 61,217	\$ -	\$ 4,768	\$ 108,647	\$ 47,326	\$ 1,771,278
Receipts:						
Taxes	-	-	-	-	-	913,003
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	177,836	3,000	-	3,411	-	2,400,330
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	58,956	-	-	1,630	6,313
Total receipts	177,836	61,956	-	3,411	1,630	3,319,646
Disbursements:						
Personal services	54,539	-	-	80,069	-	496,619
Supplies	1,984	19,084	-	-	47,000	18,712
Other services and charges	122,392	-	-	-	-	2,063,622
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	84,189	-	-	-	11,349
Utility operating expenses	-	-	-	-	-	-
Other disbursements	240	-	-	10,682	-	-
Total disbursements	179,155	103,273	-	90,751	47,000	2,590,302
Excess (deficiency) of receipts over (under) disbursements	(1,319)	(41,317)	-	(87,340)	(45,370)	729,344
Cash and investments - ending	\$ 59,898	\$ (41,317)	\$ 4,768	\$ 21,307	\$ 1,956	\$ 2,500,622

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

	Welfare Judgment Bond	LC Comm Corr SIM OPIOID Grant	Econ Dev CRF/ERA Grant	ARP 2021 Local Fiscal Recovery	Econ Dev ARP/ERA Grant	LCACC Sup Ct Crim Div II TIC
Cash and investments - beginning	\$ 305,078	\$ 60,000	\$ 962,264	\$ 47,150,662	\$ 1,600,765	\$ 20,000
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	6,000,000	47,150,662	5,175,861	8,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	3,000,000	-	-	-
Total receipts	-	-	9,000,000	47,150,662	5,175,861	8,000
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	9,165,973	-	3,850,000	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	305,078	-	-	-	-	-
Total disbursements	305,078	-	9,165,973	-	3,850,000	-
Excess (deficiency) of receipts over (under) disbursements	(305,078)	-	(165,973)	47,150,662	1,325,861	8,000
Cash and investments - ending	\$ -	\$ 60,000	\$ 796,291	\$ 94,301,324	\$ 2,926,626	\$ 28,000

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

	LADOS Div 2 SAFE Grant	Sheriff's Project Lifesaver	Sup Ct IV Prob Solv/Drug Court	Econ Dev CRF/ERA Pass Through	Coroner's Federal Reimb Grant	CARES-CDBG Covid19 CCPWD Grant
Cash and investments - beginning	\$ 2,858	\$ 11,104	\$ 10,000	\$ 3,000,000	\$ 10,000	\$ (22,891)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	16,685	-	-	-	13,000	68,419
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	16,685	-	-	-	13,000	68,419
Disbursements:						
Personal services	13,663	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	400	650	-	-	2,708	51,146
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	6,869	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	3,000,000	-	-
Total disbursements	14,063	650	-	3,000,000	9,577	51,146
Excess (deficiency) of receipts over (under) disbursements	2,622	(650)	-	(3,000,000)	3,423	17,273
Cash and investments - ending	\$ 5,480	\$ 10,454	\$ 10,000	\$ -	\$ 13,423	\$ (5,618)

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

	Health Dept ARP/ELCID Grant	OPIOID Restricted	OPIOID Unrestricted	COVID19 Vaccine Disbursements	Project Safe Neighborhood	LCACC Sup Ct Crim Div I CTC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	100,000	-	-	-	83,850	8,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	689,786	167,414	713,177	-	-
Total receipts	100,000	689,786	167,414	713,177	83,850	8,000
Disbursements:						
Personal services	109,193	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	112,450	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	109,193	-	-	-	112,450	-
Excess (deficiency) of receipts over (under) disbursements	(9,193)	689,786	167,414	713,177	(28,600)	8,000
Cash and investments - ending	\$ (9,193)	\$ 689,786	\$ 167,414	\$ 713,177	\$ (28,600)	\$ 8,000

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

	Homeland Security Nonpriority Fund	Homeland Security Priority Project	Prosecutor High Tech Crime Unit Grant	LC Health Dept PHEP Grant	2020 Project Safe Neighborhood	2021 LC Local RDS/Bridge Match
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	11,390	277,553	230,116	97,307	60,385	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,428,550
Total receipts	<u>11,390</u>	<u>277,553</u>	<u>230,116</u>	<u>97,307</u>	<u>60,385</u>	<u>3,428,550</u>
Disbursements:						
Personal services	-	-	107,817	-	-	-
Supplies	-	-	-	4,709	-	-
Other services and charges	99,737	-	13,956	46,396	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	230,125	-	44,492	60,385	3,159,819
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>99,737</u>	<u>230,125</u>	<u>121,773</u>	<u>95,597</u>	<u>60,385</u>	<u>3,159,819</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(88,347)</u>	<u>47,428</u>	<u>108,343</u>	<u>1,710</u>	<u>-</u>	<u>268,731</u>
Cash and investments - ending	<u>\$ (88,347)</u>	<u>\$ 47,428</u>	<u>\$ 108,343</u>	<u>\$ 1,710</u>	<u>\$ -</u>	<u>\$ 268,731</u>

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

	Problem-Solving Sup Vet Court	PubHlth Crisis Response Coop	Superior Court Criminal Division's SAFE Grant	LCHD PubHlth Cris Resp COVID19 Testing	LC Justice Reinv AdvComm Local Comm Coord	LADOS 2 IN Supreme Court Tech Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	7,912	1,000	19,700	50,000	102,000	2,500
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	7,912	1,000	19,700	50,000	102,000	2,500
Disbursements:						
Personal services	3,850	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	19,700	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	2,500
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	3,850	-	19,700	-	-	2,500
Excess (deficiency) of receipts over (under) disbursements	4,062	1,000	-	50,000	102,000	-
Cash and investments - ending	\$ 4,062	\$ 1,000	\$ -	\$ 50,000	\$ 102,000	\$ -

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

	Summary Fund	Community Corrections Commissary	Juvenile Division	Inmate Trust	Jail Commissary	Unfunded Money
Cash and investments - beginning	\$ -	\$ 14,342	\$ -	\$ 374,993	\$ 383,655	\$ 21,359,163
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	1,275	264,036	18,007	2,019,824	1,759,817	19,609,050
Total receipts	1,275	264,036	18,007	2,019,824	1,759,817	19,609,050
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	249,728	18,007	2,003,756	1,652,090	21,359,163
Total disbursements	-	249,728	18,007	2,003,756	1,652,090	21,359,163
Excess (deficiency) of receipts over (under) disbursements	1,275	14,308	-	16,068	107,727	(1,750,113)
Cash and investments - ending	\$ 1,275	\$ 28,650	\$ -	\$ 391,061	\$ 491,382	\$ 19,609,050

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

	Community Economic Development	Clerk	Parks - Outside Cash	Employee Benefit Accruals	Sheriff	Community Corrections IDOC WR
Cash and investments - beginning	\$ 8,427	\$ 26,293,975	\$ 8,697	\$ 5,413,169	\$ 826,999	\$ 6,214
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	58,315	36,976,393	31,800	88,086,945	18,460,361	20,135
Total receipts	58,315	36,976,393	31,800	88,086,945	18,460,361	20,135
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	62,348	31,388,703	31,794	85,980,125	18,509,838	15,971
Total disbursements	62,348	31,388,703	31,794	85,980,125	18,509,838	15,971
Excess (deficiency) of receipts over (under) disbursements	(4,033)	5,587,690	6	2,106,820	(49,477)	4,164
Cash and investments - ending	\$ 4,394	\$ 31,881,665	\$ 8,703	\$ 7,519,989	\$ 777,522	\$ 10,378

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

	Non-reverting LC Fairgrounds	National Park System Land/Int.	LC Comm. Corrections Program	Div. III Addiction Monitoring	Community Corrections Program	Health Dept Tobacco Settlement
Cash and investments - beginning	\$ 12,877	\$ -	\$ 431,214	\$ 13,786	\$ 333,609	\$ 876,624
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	1,850	-	54,275	-	13,350	131,692
Charges for services	124,420	-	-	-	-	-
Fines and forfeits	-	-	50	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	2,630	7,174	-	-	-	-
Total receipts	128,900	7,174	54,325	-	13,350	131,692
Disbursements:						
Personal services	35,593	-	-	-	188,748	161,744
Supplies	9,554	-	-	-	-	-
Other services and charges	9,725	-	-	2,655	52,295	125
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	23,758	-	-	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	7,760	7,174	-	-	-	-
Total disbursements	86,390	7,174	-	2,655	241,043	161,869
Excess (deficiency) of receipts over (under) disbursements	42,510	-	54,325	(2,655)	(227,693)	(30,177)
Cash and investments - ending	\$ 55,387	\$ -	\$ 485,539	\$ 11,131	\$ 105,916	\$ 846,447

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

	Salvage Vehicle Inspection Fee	Juv Interstate Transportation	Lake Co. 911	Tax Sales Fees- S.R.I. Inc	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 5,522	\$ 4,188	\$ 5,406,651	\$ 57,485	\$ 550,036	\$ 17,838,337
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	2,460	250	3,375,463	-	-	-
Fines and forfeits	-	-	-	-	-	-
Utility fees	-	-	-	-	-	-
Other receipts	684	-	7,837	409,531	3,298,949	18,588,736
Total receipts	3,144	250	3,383,300	409,531	3,298,949	18,588,736
Disbursements:						
Personal services	-	-	1,969,880	-	-	-
Supplies	-	-	5,400	-	-	-
Other services and charges	-	-	1,951,322	408,176	-	-
Debt service - principal and interest	-	-	-	-	694,830	-
Capital outlay	-	-	17,524	-	-	-
Utility operating expenses	-	-	-	-	-	-
Other disbursements	-	-	13,344	-	2,719,246	18,549,966
Total disbursements	-	-	3,957,470	408,176	3,414,076	18,549,966
Excess (deficiency) of receipts over (under) disbursements	3,144	250	(574,170)	1,355	(115,127)	38,770
Cash and investments - ending	\$ 8,666	\$ 4,438	\$ 4,832,481	\$ 58,840	\$ 434,909	\$ 17,877,107

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

	Title Search Fees	Treasurer's Tax Sale	Website Maintenance	Alt. Dispute Res. Co-Payment	Non-reverting Property Seizure
Cash and investments - beginning	\$ 62,090	\$ 1,681,445	\$ -	\$ 51,248	\$ 728,186
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	10,307	-	-
Fines and forfeits	-	-	183	2,640	-
Utility fees	-	-	-	-	-
Other receipts	383,676	2,821,893	-	200	170,311
Total receipts	383,676	2,821,893	10,490	2,840	170,311
Disbursements:					
Personal services	-	-	-	-	63,642
Supplies	-	-	-	-	11,900
Other services and charges	-	108,575	-	1,415	15,636
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	16,965
Utility operating expenses	-	-	-	-	-
Other disbursements	407,479	2,535,539	10,490	-	534
Total disbursements	407,479	2,644,114	10,490	1,415	108,677
Excess (deficiency) of receipts over (under) disbursements	(23,803)	177,779	-	1,425	61,634
Cash and investments - ending	\$ 38,287	\$ 1,859,224	\$ -	\$ 52,673	\$ 789,820

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

	LC Multi-Agency Task Force	Financial Institution Tax	Settlement	Delinquent Sewer	Weed/Misc Lien & Barret Law
Cash and investments - beginning	\$ 1,545	\$ -	\$ 30,509	\$ -	\$ -
Receipts:					
Taxes	-	-	-	1,160,308	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	5,210,290	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	735,638,546	-	227,532
Total receipts	<u>-</u>	<u>5,210,290</u>	<u>735,638,546</u>	<u>1,160,308</u>	<u>227,532</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,579	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	5,210,290	735,654,763	1,160,308	227,532
Total disbursements	<u>1,579</u>	<u>5,210,290</u>	<u>735,654,763</u>	<u>1,160,308</u>	<u>227,532</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,579)</u>	<u>-</u>	<u>(16,217)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (34)</u>	<u>\$ -</u>	<u>\$ 14,292</u>	<u>\$ -</u>	<u>\$ -</u>

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

	COMM VEHICLE EXCISE TAX	Municipal Court Cost Fund	Infraction Judgement	Coroner's Cont. Education Fees	Fines & Forfeitures
Cash and investments - beginning	\$ -	\$ 7,491	\$ 35,160	\$ 8,553	\$ 4,898
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	4,163,097	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	510,589	8,041	52,396
Utility fees	-	-	-	-	-
Other receipts	-	101,192	-	96,545	-
Total receipts	4,163,097	101,192	510,589	104,586	52,396
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	4,163,097	100,362	505,421	106,446	51,509
Total disbursements	4,163,097	100,362	505,421	106,446	51,509
Excess (deficiency) of receipts over (under) disbursements	-	830	5,168	(1,860)	887
Cash and investments - ending	\$ -	\$ 8,321	\$ 40,328	\$ 6,693	\$ 5,785

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

	State Sales Disclosure Fees	Overweight Vehicle Fines	Indiana Common School Fund	Sewage Collections	Totals
Cash and investments - beginning	\$ 11,135	\$ -	\$ 1,156	\$ 165,481	\$ 300,597,521
Receipts:					
Taxes	-	-	-	-	56,588,304
Licenses and permits	-	-	-	-	685,160
Intergovernmental receipts	-	-	-	-	471,720,933
Charges for services	-	-	-	-	14,154,193
Fines and forfeits	-	13,907	105,881	-	3,417,253
Utility fees	-	-	-	260,473	260,473
Other receipts	127,455	-	-	-	973,549,981
Total receipts	127,455	13,907	105,881	260,473	1,520,376,297
Disbursements:					
Personal services	-	-	-	-	161,619,244
Supplies	-	-	-	-	7,867,812
Other services and charges	-	-	-	-	70,718,643
Debt service - principal and interest	-	-	-	-	1,607,027
Capital outlay	-	-	-	-	37,111,268
Utility operating expenses	-	-	-	226,316	226,316
Other disbursements	129,690	9,987	62,653	5,544	1,181,343,856
Total disbursements	129,690	9,987	62,653	231,860	1,460,494,166
Excess (deficiency) of receipts over (under) disbursements	(2,235)	3,920	43,228	28,613	59,882,131
Cash and investments - ending	\$ 8,900	\$ 3,920	\$ 44,384	\$ 194,094	\$ 360,479,652

LAKE COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 27,441,869	\$ -
Hermit's Lake Sewer User Fee	<u>83,751</u>	<u>-</u>
Totals	<u>\$ 27,525,620</u>	<u>\$ -</u>

LAKE COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Enterprise	LC Parks Vehicles	\$ 49,437	01/01/23	12/31/23
Enterprise	Vehicles	137,707	03/12/19	01/31/25
Lake County 2000 Building Corporation	Capital Improvements	2,618,000	08/01/13	02/01/24
US Bancorp Government Leasing and Finance Inc.	Vehicles and Equipment	66,916	12/28/19	06/28/23
Wells Fargo	LC Parks Golf Carts	5,026	05/25/21	11/25/25
Wells Fargo	LC Parks Golf Carts	<u>7,783</u>	05/27/20	11/27/24
Total governmental activities		<u>2,884,869</u>		
Total of annual lease payments		<u>\$ 2,884,869</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	General Obligation Bond 2015A	\$ 4,620,000	\$ 1,270,000
General obligation bonds	General Obligation Bond 2015B	2,690,000	740,000
General obligation bonds	General Obligation Bond 2015C	505,000	505,000
General obligation bonds	General Obligation Bond 2017A	6,960,000	1,205,000
General obligation bonds	General Obligation Bonds of 2018	3,555,000	1,405,000
General obligation bonds	Highway Improvements	300,000	300,000
General obligation bonds	Judgment Bond 2019	2,265,000	890,000
General obligation bonds	Lake County IN General Obligation Bonds Series 2014B	3,275,000	1,285,000
General obligation bonds	LC Parks Refunding Bonds Series 2014	6,905,000	1,050,000
General obligation bonds	LC Parks Refunding Bonds Series 2021	6,755,000	1,055,000
General obligation bonds	Park District Bond of 2016	8,650,000	880,000
General obligation bonds	Public Safety Tax Bonds-Series 2014A	<u>10,970,000</u>	<u>1,320,000</u>
Total governmental activities		<u>57,450,000</u>	<u>11,905,000</u>
Totals		<u>\$ 57,450,000</u>	<u>\$ 11,905,000</u>

LAKE 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.

	Ending Balance
Governmental activities:	
Land	\$ 20,655,203
Infrastructure	300,725,430
Buildings	134,668,212
Machinery, equipment, and vehicles	61,920,147
Construction in progress	<u>12,568,760</u>
Total governmental activities	<u>530,537,752</u>
Hermit's Lake Sewer User Fee:	
Land	21,140
Infrastructure	<u>2,469,251</u>
Total Hermit's Lake Sewer User Fee	<u>2,490,391</u>
Total capital assets	<u>\$ 533,028,143</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/>.