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

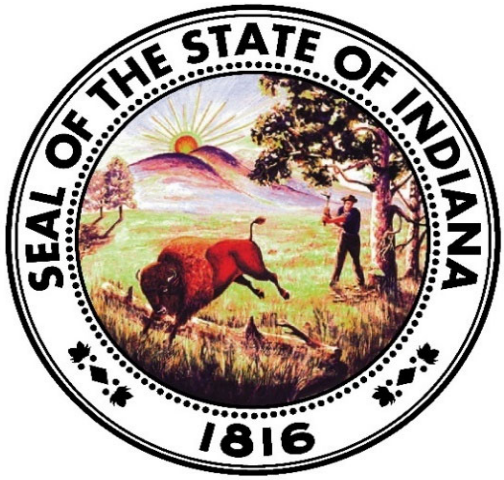
FINANCIAL STATEMENT AND

FEDERAL COMPLIANCE AUDIT REPORT

OF

PORTER COUNTY, INDIANA

January 1, 2022 to December 31, 2022



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STATE OF INDIANA

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August 19, 2024

To: The Officials of Porter County
Porter County
Porter County, Indiana

As authorized under Indiana Code 5-11-1, we engaged private examiners under our review to perform the audit of Porter County. We have reviewed the audit report opined upon by Forvis Mazars, LLP, Independent Public Accountants, for the period January 1, 2022 to December 31, 2022. Per the *Independent Auditor's Report,* the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Porter County, Indiana, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

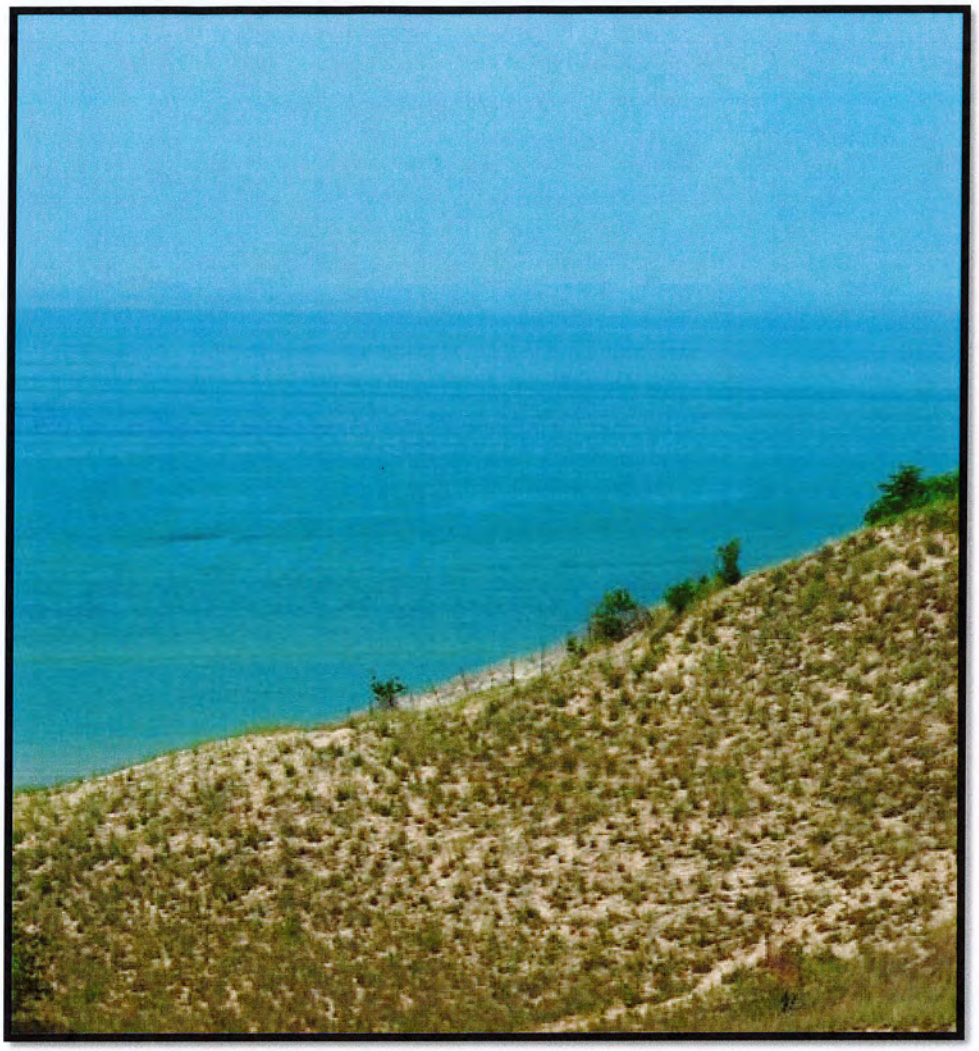
We call your attention to the findings in the report. The findings appear on pages 12 and 13 of the Single Audit Report, which is included after the Financial Statements Report. Please refer to the Schedule of Findings and Questioned Costs for further details related to the findings. Management's Corrective Action Plan appears at the end of the Single Audit Report.

We call your attention to the Emphasis of Matter paragraph included in the *Independent Auditor's Report* and further detailed in Note I.

In our opinion, Forvis Mazars, LLP prepared the audit report in accordance with the guidelines established by the Indiana State Board of Accounts.

The report is filed with this letter in our office as a matter of public record.

Tammy R. White, CPA
Deputy State Examiner



Porter County, Indiana

Financial Statements

For the Year Ended December 31, 2022

Prepared by the Porter County Auditor's Office

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SCHEDULE OF OFFICIALS

Office	Official	Term
County Auditor (in place)	Vickie Urbanik	01-01-2019 to 12-31-2022
County Auditor (current)	Karen M. Martin	01-01-2023 to 12-31-2026
County Treasurer	Michelle Clancy	01-01-2021 to 12-31-2024
Clerk of the Circuit Court	Jessica Bailey	01-01-2019 to 12-31-2022
County Sheriff	David Reynolds	01-01-2019 to 12-31-2022
County Recorder	Charles Harris	01-01-2019 to 12-31-2022
President of the Board of County Commissioners	Jim Biggs	01-01-2019 to 12-31-2022
President of the County Council	Jeremy Rivas	01-01-2019 to 12-31-2022

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Independent Auditor's Report

The Officials of Porter County, Indiana
Valparaiso, Indiana

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Porter County, Indiana (County), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Porter County, Indiana, as of December 31, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Porter County Government Charitable Nonprofit Foundation which represents 96%, 96% and 100%, respectively, of the assets, fund balance, and revenues of the Porter County Government Charitable Nonprofit Foundation and Funds major fund. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Porter County Government Charitable Nonprofit Foundation, is based solely on the report of the other auditors.

Basis for 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 audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" 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.

Emphasis-of-Matter

As discussed in Note I to the financial statements, the 2021 financial statements of the governmental activities have been restated to correct a misstatement. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether 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 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are 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 made by a reasonable user based on the financial statements.

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 statements, 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 statements.
- 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 made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison schedules, pension, and other postemployment benefit information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying combining financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the accompanying combining financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 15, 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.

Forvis Mazars, LLP

Indianapolis, Indiana
July 15, 2024

The management of Porter County (the County) provides the following discussion and analysis as insight into the financial performance of the County during the year ended December 31, 2022. Readers are urged to read the analysis in conjunction with the County's basic financial statements and notes to the basic financial statements. 2021 amounts presented in condensed comparative tables in this analysis are presented as restated as discussed in Note I.

Financial Highlights

- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of 2022 by $335,899,736 (net position). Excluding the Porter County Charitable Nonprofit Foundation, net position was $172,336,028.

- Of the County's total net position, $3,244,720 is restricted for debt service, $212,173,828 is restricted for specific other purposes and $111,955,349 is the net investment in capital assets.

- At the end of 2022, the County's governmental funds reported a combined ending fund balance of $238,097,953, a $22,905,339 decrease in comparison with the beginning balance. Excluding the Foundation, ending fund balance was $74,534,245, a $8,808,543 increase compared to the beginning balance without the Foundation. Of the total amount in the combined ending fund balances, $158 million was nonspendable Foundation and related fund assets, $56.4 million was restricted, $12.2 million was committed, $213,877 was assigned and the remaining $11 million was unassigned.

- The fund balance for the general fund was $11,255,328, which represented 4.7% of the total governmental funds balance. Of the total general fund balance, 95.3% was unassigned and available for spending at the government's discretion.

- The County's total bond related debt decreased $4,850,000 during 2022 due to principal payments on three outstanding bonds. The outstanding balance at year end for financed purchase obligations totaled $6,161,626.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: Government-wide financial statements, Fund financial statements, and Notes to the basic financial statements.

Government-wide Financial Statements present the financial picture of the County from the economic resources measurement focus using the accrual basis of accounting, in a manner similar to a private-sector business. The government-wide financial statements are composed of two statements: The statement of net position and the statement of activities.

The statement of net position presents information on all of the County's assets and liabilities and deferred inflows and outflows of resources, with the difference between them reported as total net position.

The statement of activities presents information on all of the County's revenues and expenses, showing how the County's general expenses less the program revenues equal net expenses for the most recent fiscal year. General revenues are subtracted from net expenses to get the change in net position. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or

paid. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future periods, such as uncollected taxes and earned but unused employee vacation and compensatory time.

Blended component units are included in the basic financial statements and consist of legally separate entities for which the County is financially accountable and that have substantially the same board as the County or provide services entirely to the County. These include the Porter County Jail Building Corporation, which was established to finance the county's jail; and the Porter County Government Charitable Nonprofit Foundation, which was established to hold the proceeds of the sale of capital assets in trust for the benefit of the county. Discretely presented components units are involved in activities of an operational nature independent from the government. Their transactions are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the primary government. The discretely presented component units are the Porter County Public Library System, the Porter County Municipal Airport, the Porter County Solid Waste Management District, and the West Porter Township Fire District, all which have some financial accountability to the County Council.

Fund financial statements are groups of related accounts that are used to maintain control over current financial resources that have been segregated for specific activities or objectives. Certain funds are required to be established by state statute or bond commitments, while others are adopted to help administer monies set aside for a limited or specific purpose. The County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, the governmental fund financial statements use the modified accrual method of accounting, which focuses on near-term inflows and outflows of spendable resources and balances of spendable resources available at the end of the fiscal year. This information may assist in evaluating the County's near-term financing requirements.

The County maintains approximately 181 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the statement of revenues, expenditures, and changes in fund balances for the following governmental funds: General, and Porter County Government Charitable Nonprofit Foundation and Funds.

Proprietary funds are maintained in two ways. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County reports no enterprise funds. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its costs associated with the county employee health insurance, a self-insured program. Because these services predominantly benefit governmental rather than business-type activities, they are included in the governmental activities in the government-wide financial statements.

Operating revenues for the County's internal service fund consist mainly of premiums for health insurance, employee contributions through payroll deductions, and assorted reimbursements, such as through the county's stop-loss insurance coverage. Expenses consist of health insurance claims and administrative costs. Expenses in 2022 exceeded revenues by $784,939 resulting in a 100% decrease in total net position.

The County's internal service fund is shown separately in the proprietary fund financial statements.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is like that used for proprietary funds.

The County has two types of fiduciary funds: Sheriff pension trust funds and custodial funds. At December 31, 2022, the total net position for the Pension Trust Funds was $20,517,125. Custodial funds are clearing accounts for assets held by the County in its role as custodian until the funds are allocated to the parties to which they belong. At year-end 2022, assets totaled $237,855,932; the net position of the custodial funds was $13,389,385.

Notes to the Basic Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements and the fund financial statements.

Required Supplementary Information is presented concerning the County's budgetary schedules and pension and OPEB-related schedules. A budgetary schedule is provided for the County's General Fund and its other major funds. Pension-related and OPEB schedules are provided to present the County's progress in funding its obligations for pension and OPEB benefits to employees.

Government-Wide Financial Analysis

The County's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $336 million in 2022.

The largest portion of the County's total net position (total assets and deferred outflows less total liabilities and deferred inflows) is represented by the Porter County Government Charitable Nonprofit Foundation (the Foundation) of $163.5 million, which represents 44.3% of the total. The next largest portion of total net position is in net investment in capital assets of $112 million. Capital assets include land, construction in progress, buildings and improvements, machinery and equipment, less any outstanding debt used to acquire these assets. These assets are designated as invested in capital assets because they are used to provide services that the citizens of Porter County expect. They are not liquid assets and are not available for future spending.

The remainder of the County's total net position is designated as either restricted or unrestricted. The restricted portion, which totals $215 million, is subject to external restrictions and cannot be spent on general daily operations. The unrestricted portion of the total net position totals $8.5 million.

The County's component units included in this statement show assets totaling $40,113,805; of this total, the Porter County Public Library System accounted for the largest portion with assets of $25,228,836, or 63% of the component unit total. Liabilities of the component units totaled $5,156,622; of the total liabilities, the Porter County Airport accounted for the largest portion, with liabilities totaling $3,772,193, or 73% of the total.

The following table reflects the condensed statement of the County's net position of its governmental activities:

	Governmental Activities	
	2022	2021 (Restated)
Current and other assets	327,679,643	336,825,921
Capital assets	161,976,669	164,331,263
Total assets	489,656,312	501,157,184
Deferred outflows of resources	9,091,678	7,641,748
Long-term liabilities	66,527,378	62,413,783

Other liabilities	39,246,464	30,513,128
Total liabilities	105,773,842	92,926,911
Deferred inflows of resources	57,074,412	59,783,685
Net investment in capital assets	111,955,349	109,874,152
Restricted	215,418,548	236,483,149
Unrestricted	8,525,839	9,731,033
Total net position	335,899,736	356,088,334

Because of the significance of the Foundation to the County's total net position, management believes it is helpful to readers to present financial data with and without the Foundation included. Accordingly, the following table reflects the condensed statement of the County's net position of its governmental activities, with a separate column showing net position excluding the Foundation's considerable assets.

		Governmental Activities	
	2022	2022-Net of Foundation	2021-Net of Foundation
Current and other assets	327,679,643	153,797,694	141,548,331
Capital assets	161,976,669	161,976,669	177,147,841
Total assets	489,656,312	318,696,172	318,696,172
Deferred outflows of resources	9,091,678	9,091,678	8,490,153
Long-term liabilities	66,527,378	66,527,378	62,413,783
Other liabilities	39,246,464	39,246,464	30,513,128
Total liabilities	105,773,842	105,773,842	92,926,911
Deferred inflows of resources	57,074,412	57,074,412	60,632,090
Net investment in capital assets	111,955,349	111,955,349	122,742,414
Restricted	215,418,548	44,762,942	41,153,877
Unrestricted	8,525,839	8,525,839	9,731,033
Total net position	$335,899,736	$165,244,130	$173,627,324

Governmental Activities

The following table provides a comparative summary of changes in net position for the County.

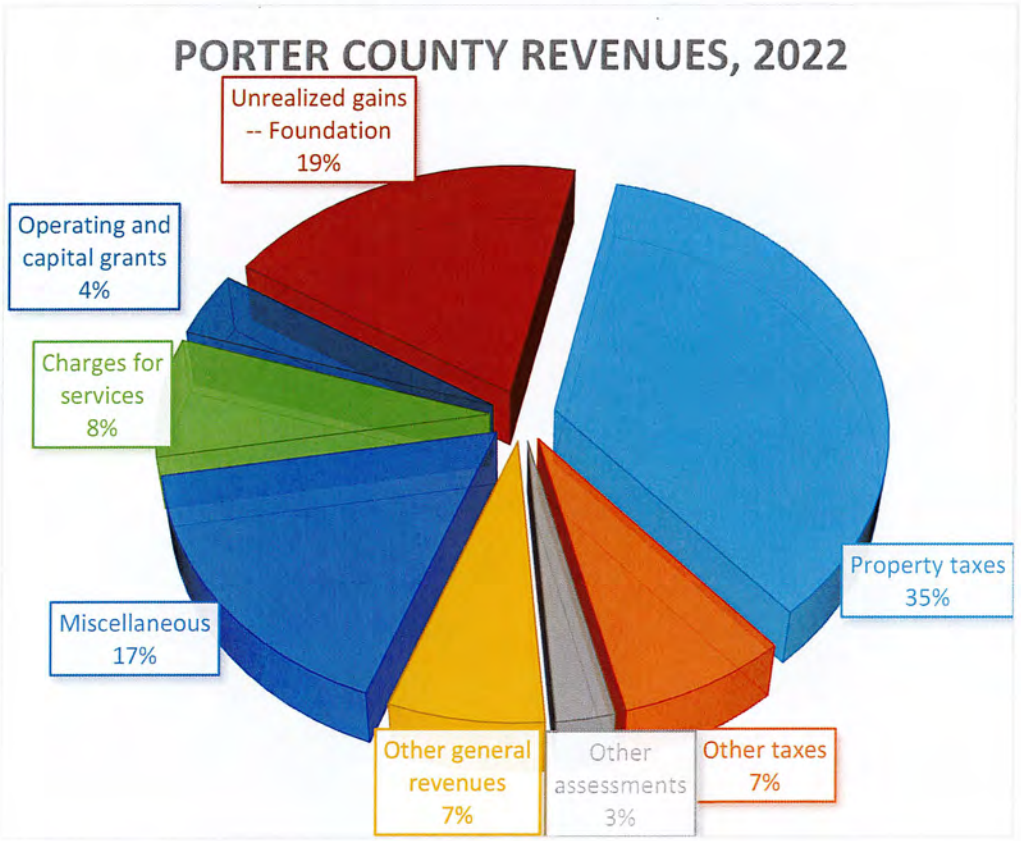
Porter County -- Changes in Net Position

	Governmental Activities	
	2022	2021
Revenues		
Program revenues:		
Charges for services	$ 10,253,149	$ 13,022,249
Operating grants and contributions	5,556,977	4,082,244
Capital grants and contributions	423,524	423,524
General revenues:		
Property taxes	47,742,739	41,895,948
Other taxes (excise and income)	10,162,893	13,129,920
Other assessments	3,517,978	3,746,979
Intergovernmental	22,511,961	10,423,699
Unrealized losses (Foundation)	(26,147,250)	7,923,373
Miscellaneous	5,025,452	13,141,623
Total revenues:	79,047,423	107,789,559
Expenses		
General Government	51,728,866	45,483,714
Public Safety	24,705,797	21,907,317
Storm Water and Development	6,138,149	2,629,470
Highway, Roads, & Streets	11,981,081	15,895,999
Public Health	2,889,890	2,668,221
Culture and Recreation	1,792,238	1,476,995
Total expenses:	99,236,021	90,061,716
Change in net position	(20,188,598)	17,727,843
Net position -- beginning, as previously reported	368,904,912	351,177,069
Restatement	(12,816,578)	
Net position - beginning of year, as restated	356,088,334	
Net position -- ending	$ 335,899,736	$ 368,904,912

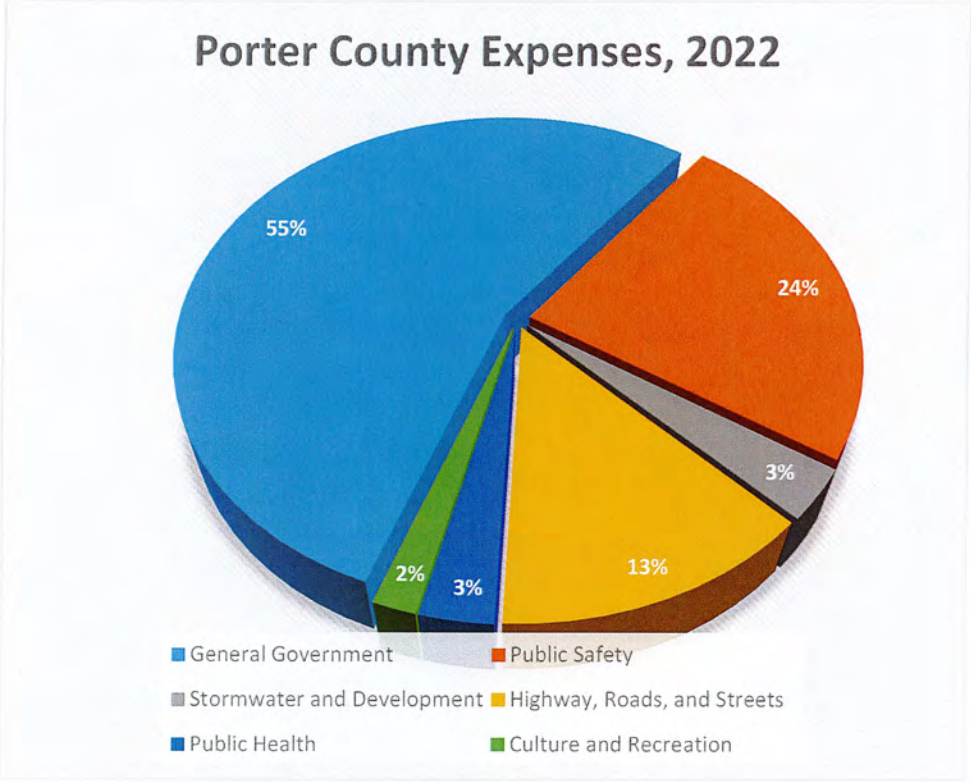
Program Revenue and Expenses

Taxes, primarily property taxes, are the County's major source of revenue supporting its activities. Property taxes among all activities accounted for 35% of total revenue. Other sources of revenue consisted of charges for services, miscellaneous items, intergovernmental sources, and other taxes and assessments.

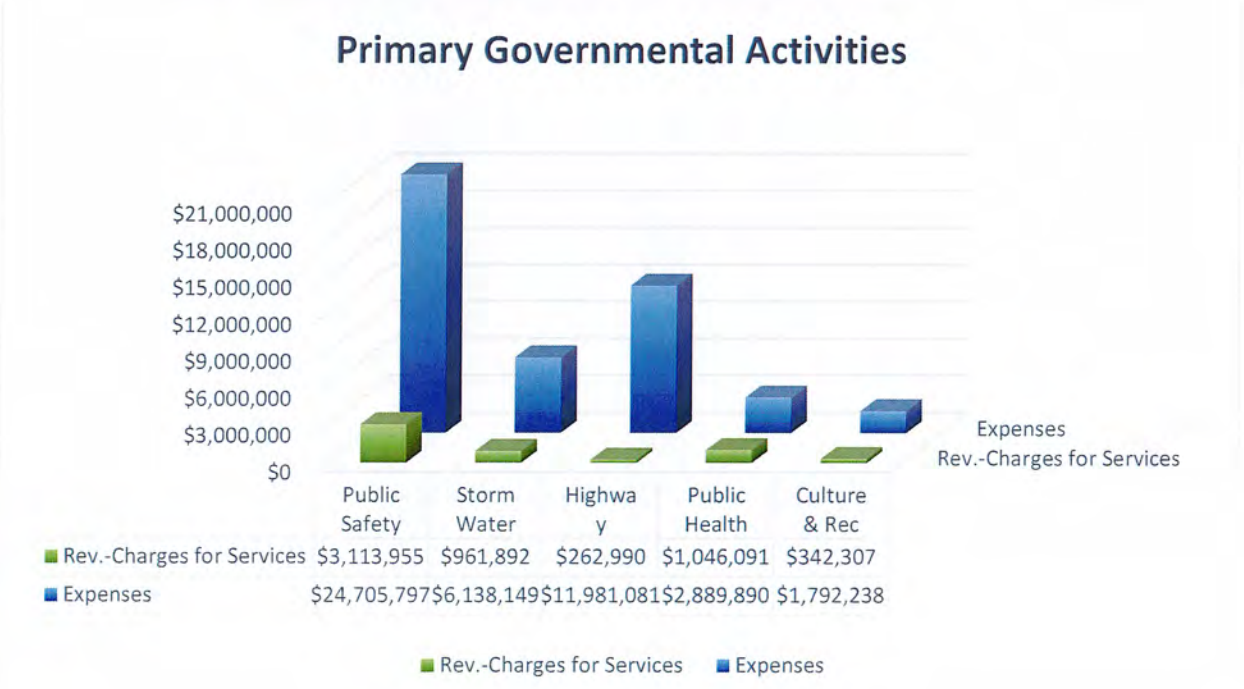
The following displays the revenues by source of the County's governmental activities.



The County's expenses totaled $99,236,021 among the six functions, as shown in the chart below,expenses increased from $90.1M to $99.2M per the statement of activities. General government activities accounted for the largest portion of expenses at $52 million. General government consists of a majority of county departments that are administrative or executive in nature. Public safety, consisting of the Sheriff's police, jail, Juvenile Detention Center, and 911 activities, accounted for the second largest portion of expenses at more than $24.7 million.



The County's expenses for its general governmental function totaled $51,728,866 in 2022. Revenues derived from charges for services totaled $4,525,914. The following two charts present a comparison of expenses with the revenues derived from charges for services among the County's six functions.



Financial Analysis of the County's Governmental Funds

The focus of the County's governmental funds is to provide information on inflows, outflows, and balances of spendable resources. In accordance with GASB 54, fund balances are classified as non-spendable, restricted, committed, assigned, and unassigned. The classifications are primarily based on the degree to which the County is bound by constraints on resources reported in the funds.

Fund balances are the differences between assets and liabilities and deferred inflows in a governmental fund. The non-spendable fund balance includes amounts that are not in spendable form or amounts that are required to be maintained intact. Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by external providers, as well as amounts that are restrict constitutionally or through legislation. Committed fund balance are amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Assigned fund balance applies to amounts that are intended for specific purposes as expressed by the governing bond and applies to remaining resources in any government al fund other than the general fund. Unassigned fund balances include all amounts not contained in other classification for the general fund and deficit fund balances in any other governmental fund.

At the end of 2022, the County's governmental funds reported combined ending fund balances of $238,097,053 The fund balance is designated as $158,061,905 non-spendable, $56,490,156 restricted, $12,289,020 committed, $213,877 assigned and $11,042,995 unassigned. Further information regarding how the County's resources are allocated into the classifications noted above can be found in Note II B.

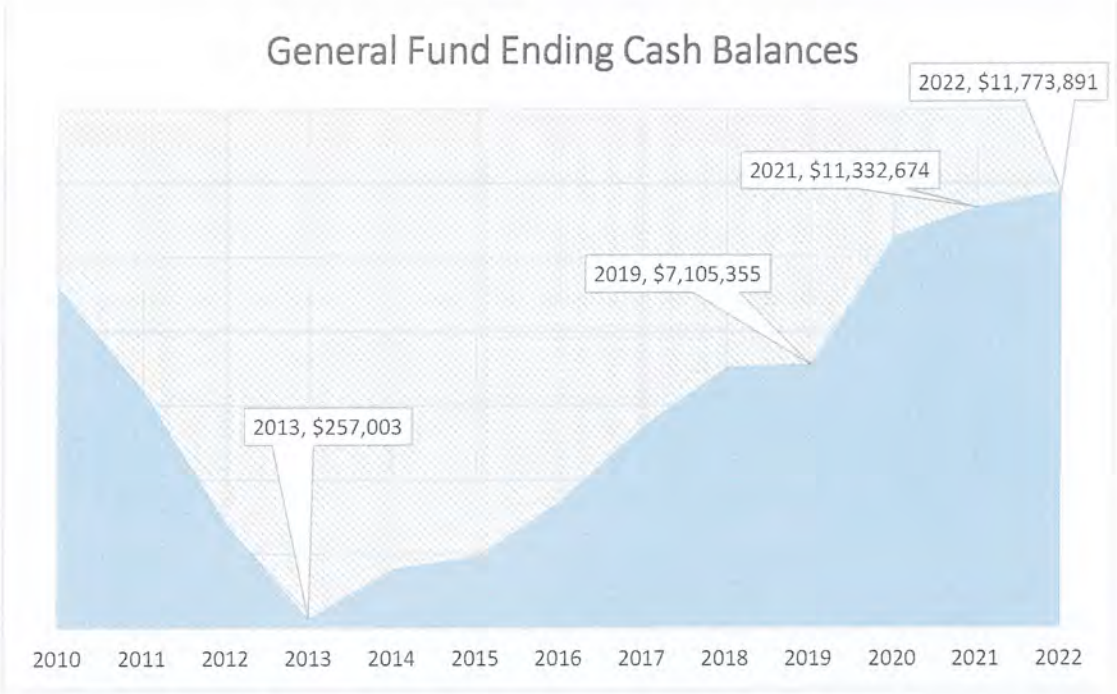
The General Fund is the County's chief operating fund. At December 31, 2022, the general fund's total unassigned fund balance was $11,042,995. As noted above, the unassigned fund balance in the general fund refers to remaining resources not designated to another balance classification. The general fund's assigned fund balance consisted of encumbrances totaling $212,333. General fund revenues exceeded expenditures by $1,006,017, resulting in a total fund balance of $11,255,328.

The chart below provides a look at the year-end cash balances of the fund since 2011. While the fund's fiscal health has improved each year since 2013, the fund balance was further enhanced in 2020 with a $4.2 million reimbursement for public safety personnel costs through the federal Coronavirus Aid, Relief and Economic Security Act (CARES Act).

In addition to the General Fund, the County reports three other major funds for 2022. Accordingly, the financial information for these funds -- the Porter County Government Charitable Nonprofit Foundation and Funds, the 21.027 ARP Cov Fiscal Recovery, and the Cumulative Bridge -- are reported in separate columns on the financial statements.

As indicated earlier, the Porter County Government Charitable Nonprofit Foundation represents a significant portion of the County's assets. Of the total governmental fund assets, the Foundation and its related funds account for 52% and, accordingly, are presented as a major fund. The majority of its fund balance is non-spendable because, in accordance with its enabling legislation, the Foundation's corpus is required to remain intact for the future benefit of the County. Per the statute, investment earnings of up to 5% of the principal may be distributed after the close of each year to the County; to transfer more than this amount would require a unanimous vote in support among the 10 members of the Foundation Board of Trustees.

Porter County Government Charitable Nonprofit Foundation and Funds accounts for 1) the investments generated by the proceeds from the sale of a county capital asset, specifically, the former county-owned hospital; and 2) the transactions in two county funds, the Foundation Holding Account and the Foundation



Budget Fund. The Holding Account holds the annual distributions, if any, from the Foundation until the Foundation Board authorizes the release of funds necessary to support the annual Foundation Budget Fund budget. The Foundation Budget Fund budget is used for public safety, assistance to non-profits, and other county expenditures.

The Foundation Holding Account and the related Foundation Budget Fund were first established in 2017 in accordance with a series of resolutions adopted by the Porter County Council and Commissioners in their capacity as voting board members of the Foundation. These funds are included as subaccounts of the major fund.

The Foundation and Funds had a decrease in fund balance of about $31.9million, which was largely due to the unrealized losses on Foundation investments.

The 21.027 ARP Cov Fiscal Recovery fund consists of the County's second tranche of $16,627,491 in its State and Local Fiscal Recovery Fund award totaling $33,175,524. In accordance with the State Board of Accounts, a separate fund must be established for SLFRF awards and all expenditures must be made from said fund. The county began spending the SLFRF awards pursuant to the established Plan during 2022 with a total expended of $7,309,903.

The Cumulative Bridge fund is a levy-supported fund established for the maintenance, repair, and construction of county bridges. The fund balance increased by $2,831,812 or 25%, due to a reduction in spending, and increase in property tax revenue. A goal of the county is for a fund to have a cash balance of at least 15% of the final budget. The Cumulative Bridge fund ended the year with a $9.6 million cash balance and a final budget of $7.7 million, which is 143%.

Total revenues for all Other Governmental Funds exceeded totaled expenditures by $5,164,176 The ending fund balances of these other governmental funds was $46,837,202, an 11% increase from the prior year.

General Fund Budgetary Highlights

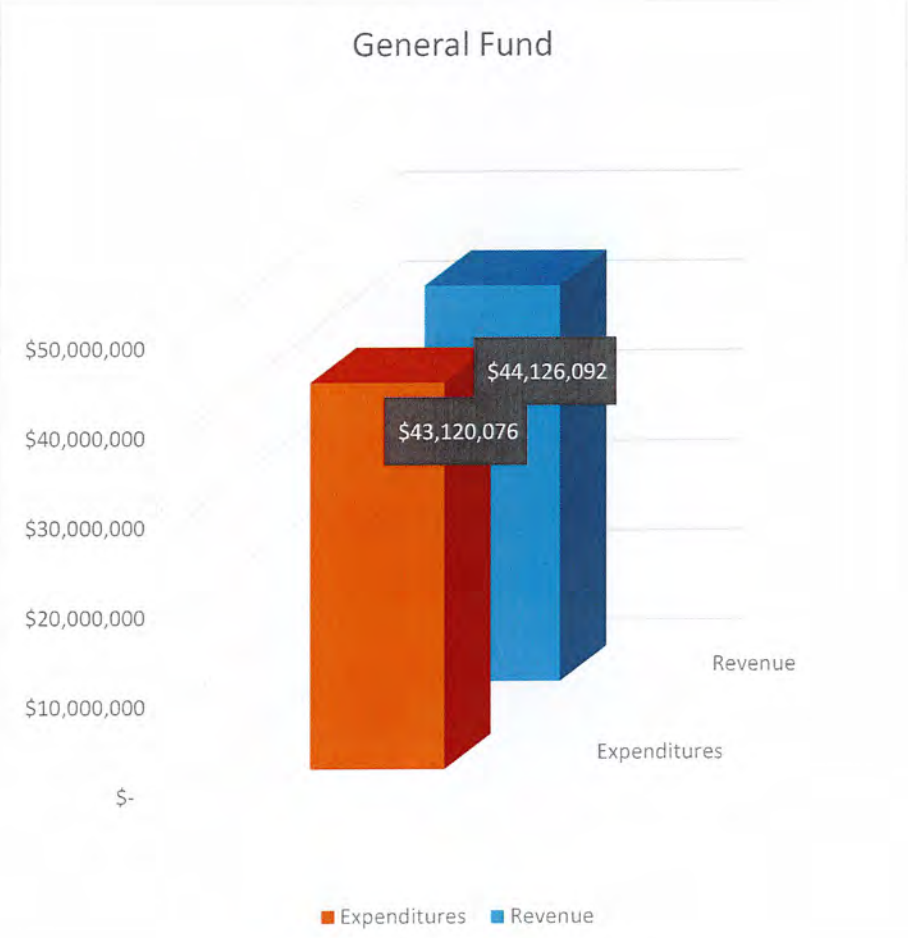
The originally adopted general fund budget totaled $43,722,520. The difference with the final budget of $44,662,600 included $940,080 in additional appropriations, the highlights of which were as follows:

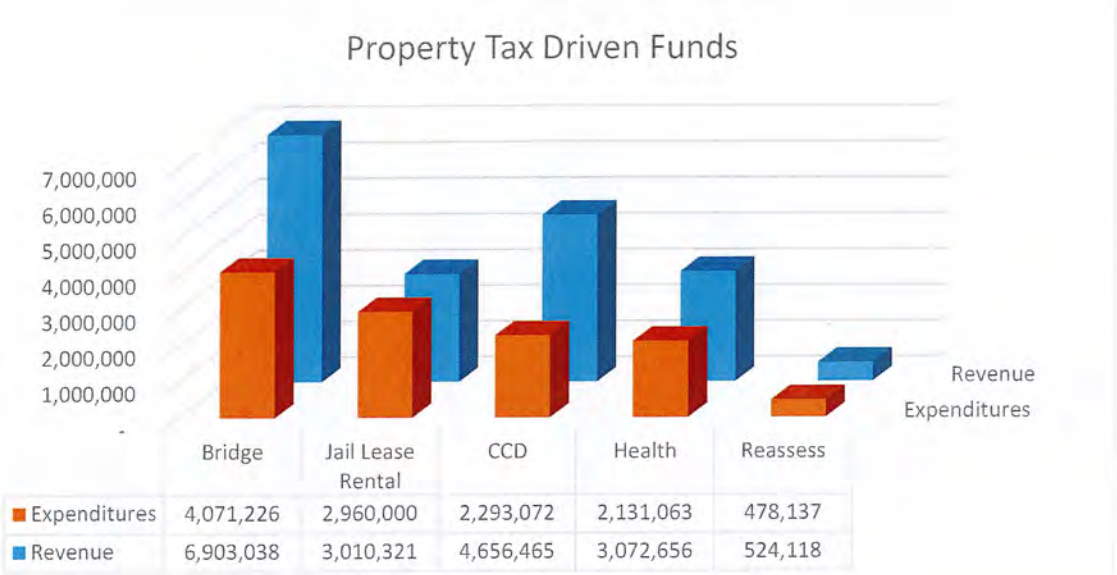
- Increases approved for the Sheriff's Department totaling $183,394 related to officer positions, SWAT equipment, patrol equipment and overtime.
- Probation payroll costs totaling $154,828 related to a reduced revenue stream in the User Fee Fund.
- Increased autopsy costs totaling $77,500.

Actual revenues of $44,126,092 were $718,902 above the final budgeted amount of $43,407,190. Actual expenditures totaled $43,120,076, which was 0.01% lower than the original budget and 0.36% lower than the final budget.

A goal of the county is for a fund to have a cash balance of at least 15% of the final budget. The general fund exceeded this goal with a cash balance of 26% of its final adopted budget.

In addition to the general fund, the County has five funds that are supported by property taxes. The following charts present a comparison of revenues and expenditures in the County's property tax driven funds.





	Bridge	Jail Lease Rental	CCD	Health	Reassess
Expenditures	4,071,226	2,960,000	2,293,072	2,131,063	478,137
Revenue	6,903,038	3,010,321	4,656,465	3,072,656	524,118

Capital Assets and Debt Administration

Capital Assets: The County's investment in capital assets for governmental activities as of December 31, 2022, was $161.9 million net of accumulated depreciation. The 2022 balance was a decrease of approximately $4 million under 2021.

The County's infrastructure assets are recorded at historical costs in the government-wide financial statements as required by GASB 34. The County uses the straight-line depreciation approach to report these assets. Additional information on the County's capital assets can be found in Note III B.

The following table displays the County's capital assets.

	Governmental-type Activities	
	2022	2021
Description:		(RESTATED)
Land	$8,324,531	$8,324,531
Construction in progress	23,627,544	23,920,148
Infrastructure	133,224,098	130,720,334
Buildings and improvements	103,158,912	103,158,912
Machinery and equipment	18,494,278	17,999,715
Vehicles	14,440,228	14,081,199
Total Capital Assets	301,269,591	298,204,839
Accumulated Depreciation	(140,858,257)	(133,873,576)
Net capital assets	$160,411,334	$164,331,263

Porter County Long Term Debt

Long-term debt: At the end of 2022, the County had long-term debt-related liabilities outstanding (excluding bond premiums) of $53,003,724 excluding pension and OPEB liability. Of this amount, $2,840,000 was related to the Jail Building Corporation's general obligation bond, $17,300,000 related to the Storm Water Development revenue bond, and $24,230,000 related to the general construction Revenue Bond. The remainder related to compensated absences and to six capital leases. The following table reflects the County's long-term debt (excluding bond premiums):

Porter County Long Term Liabilities Other Than Pensions and OPEB

	Governmental-type Activities	
	2022	2021
Description:		
General obligation bond	$2,840,000	$5,525,000
Revenue bonds	41,530,000	43,695,000
Subtotal	44,370,000	49,220,000
Financed purchase obligations and lease liabilities	7,732,298	7,277,252
Compensated absences	901,426	954,000
Subtotal	53,003,724	57,451,252
Less current portion	-7,393,039	-6,919,628
Total long-term liabilities	45,610,895.00	$50,531,624

The County's overall debt decreased in 2022 due to the scheduled principal payments on the outstanding bonds and existing capital leases.

The County maintains a AA- bond rating from Standard & Poor's Global Ratings. The rating signifies that the County's capacity to meet its financial commitments on its obligations is very strong.

GASB 68 requires the recognition of long-term obligations for pension benefits as a liability. The County recognized a Net Pension Liability in 2022 of $18,707,850 related to the public employee retirement pension and the Sheriff's retirement pension plans and a Net Pension Asset of ($866,487) related to the Sheriff's Benefit plan.

Additional information about the County's long-term obligations can be found in Note III. E, F and G in Notes to the Financial Statements of this report.

Economic Factors and 2023 Budgets and Rates

Porter County (the County) is located in Northwest Indiana. The county seat, Valparaiso, is located approximately 150 miles north of Indianapolis and 55 miles southeast of Chicago. Per U.S. Census figures, the County is the 10th largest populated county in Indiana. The County consists of two cities – Valparaiso and Portage – and nine towns. The northernmost part of the County includes heavy industry, including steel

mill facilities, as well as unique dunes ecosystems and the state's first and only national park, the Indiana Dunes National Park. The southern part of the County is largely agricultural and rural residential.

Going into 2023, the County is again positioned for continued financial stability in the majority of its funds. The County continues to disburse monies pursuant to the spending plan of its $33 million State and Local Fiscal Recovery Fund award through the American Rescue Plan Act.. The awards to non-profits, small businesses, and other governmental entities continues as planned. The County's net taxable property values continue to increase, as evidenced by a 5.86% increase in the certified net AVs for 2023. This increase in taxable value contributed to a second year of decrease in the tax rate of 9.6% in the county government tax rate, despite an overall levy increase of 2.3%. The County maintains a county income tax rate of 0.05 percent, which is the lowest local income tax rate in Indiana with only one other county imposing the same rate.

Despite the overall financially healthy position, the County continues to face a challenge with its Internal Service Fund, which funds the county's employee health insurance program. Continued strategic financial planning, aided by support from the County's SLFRF award, should help the County improve the long-term sustainability for this critical county program.

The County continues to be challenged by aging buildings and the maintenance costs needed to maintain those buildings. Long term planning and renovations are being considered through upcoming debt issuance as prior debt expires.

Request for Information

This financial report is designed to provide a general overview of the County's finances for all of those with an interest in the County's finances, including taxpayers, citizens, investors, creditors and customers. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Porter County Auditor, 155 Indiana Ave., Suite 204, Valparaiso, Ind., 46383 or at auditor@porterco.org.

Basic Financial Statements and Accompanying Notes

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

PORTER COUNTY, INDIANA
STATEMENT OF NET POSITION
December 31, 2022

	Primary Government Governmental Activities	Component Units: Porter County Public Library System	Porter County Airport	Porter County Recycling and Waste Reduction District	West Porter Township Fire Protection District
Assets					
Cash and cash equivalents	$ 103,466,383	$ 1,792,529	$ 3,009,631	$ 2,200,424	$ 457,256
Investments	163,563,708	7,695,593	-	-	-
Receivables:					
Interest	420,504	7,978	353	-	513
Taxes	53,251,012	6,671,422	1,118,604	-	247,325
Other assessments	210,567	-	-	(8,586)	-
Accounts	5,082,239	34	62,408	1,452	-
Prepaid assets	818,743	165,429	70,969	20,245	-
Capital assets:					
Land and construction in progress	31,952,075	1,388,019	4,658,873	30,000	-
Other capital assets, net of depreciation	128,459,259	7,507,832	2,665,684	349,818	-
Lease Assets	1,565,335	-	-	-	-
Net pension asset	866,487	-	-	-	-
Total assets	489,656,312	25,228,836	11,586,522	2,593,353	705,094
Deferred outflows of resources					
Pension related	8,671,510	270,469	-	83,389	-
OPEB related	420,168	-	-	-	-
Total deferred outflows of resources	9,091,678	270,469	-	83,389	-
Liabilities					
Accounts payable	4,648,758	114,741	53,251	21,460	149,958
Accrued payroll and witholdings payable	1,391,131	58,419	18,444	6,907	-
Accrued interest payable	7,141	-	-	-	-
Unearned revenue	25,806,395	-	31,503	-	-
Noncurrent liabilities:					
Due within one year:					
Compensated absences	901,426	139,258	33,995	9,352	-
Lease Liability	262,895				
General obligation bonds	2,840,000	-		-	-
Revenue bonds	2,215,000	-	255,000	-	-
Financed purchase obligations	1,173,718	-		-	-
Due in more than one year:					
Lease Liability	1,307,777				
General obligation bonds	-	-	-	-	-
Revenue bonds	39,315,000	-	3,380,000	-	-
Premium-revenue bonds	630,230	-	-	-	-
Financed purchase obligations	4,987,908	-	-	-	-
Net pension liability	18,707,850	699,835	-	184,499	-
OPEB liability	1,578,613	-	-	-	-
Total liabilities	105,773,842	1,012,253	3,772,193	222,218	149,958
Deferred inflows of resources					
Unavailable revenue	53,259,690	6,329,877	1,074,057	-	203,085
Pension related	3,116,590	80,651	-	9,440	
OPEB related	698,132	-	-	-	-
Total deferred inflows of resources	57,074,412	6,410,528	1,074,057	9,440	203,085
Net Position					
Net Investment in capital assets	111,955,349	8,502,501	3,689,557	379,818	-
Restricted for:					
Debt service	3,244,720	-		-	-
Pensions	866,487				
Other purposes	211,307,341	5,209,709	2,786,511	239,076	150,819
Unrestricted	8,525,839	4,364,314	264,204	1,826,190	201,232
Total net position	$ 335,899,736	$ 18,076,524	$ 6,740,272	$ 2,445,084	$ 352,051

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

PORTER COUNTY, INDIANA
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government Governmental Activities	Porter County Public Library System	Porter County Airport	Porter County Recycling & Waste Reduction District	West Porter Township Fire Protection Dist.
Primary government:									
Governmental activities:									
General Government	$ 51,728,866	$ 4,525,914	$ 3,798,275	$ -	$ (43,404,677)	$ -	$ -	$ -	$ -
Public Safety	24,705,797	3,113,955	655,416	356,346	(20,580,080)	-	-	-	-
Storm Water and Development	6,138,149	961,892	-	-	(5,176,257)	-	-	-	-
Highway, Roads, and Streets	11,981,081	262,990	1,000,000	-	(10,718,091)	-	-	-	-
Public Health	2,889,890	1,046,091	103,286	21,044	(1,719,469)	-	-	-	-
Culture and Recreation	1,792,238	342,307	-	46,134	(1,403,797)	-	-	-	-
Total primary government	$ 99,236,021	$ 10,253,149	$ 5,556,977	$ 423,524	(83,002,371)		-	-	-
Component Units:									
Porter County Public Library System	$ 5,914,565	$ 29,156	$ 29,929	$ -	$ -	(5,855,480)	-	-	-
Porter County Airport	1,912,153	1,111,919	157,067		-	-	(643,167)	-	-
Porter County Recycling & Waste Reduction Dist.	1,885,875	16,560	-		-	-	-	(1,869,315)	-
West Porter Township Fire Protection District	203,085	-	-	-	-	-	-	-	(203,085)
	$ 9,915,678	$ 1,157,635	$ 186,996	$ -	-	(5,855,480)	(643,167)	(1,869,315)	(203,085)
General Revenues:									
Property taxes					47,742,739	6,043,913	948,792	-	281,462
Other taxes (excise, and income)					10,162,893	708,001	90,424	-	-
Other assessments					3,517,978			1,451,235	-
Intergovernmental					22,511,961				-
Unrealized losses on investments (Foundation)					(26,147,250)	-	-	-	-
Miscellaneous					5,025,452	9,076	5,160	571,867	-
Total general revenues					62,813,773	6,760,990	1,044,376	2,023,102	281,462
Change in net position					(20,188,598)	905,510	401,209	153,787	78,377
Net position, beginning of year, as previously reported					368,904,912	17,171,014	6,339,063	2,291,297	273,674
Restatement					(12,816,578)	-	-	-	-
Net Position, beginning of year, as restated					356,088,334	17,171,014	6,339,063	2,291,297	273,674
Net position - ending					$ 335,899,736	$ 18,076,524	$ 6,740,272	2,445,084	$ 352,051

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

PORTER COUNTY, INDIANA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
December 31, 2022

Fund balance - governmental funds		$ 238,097,953
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.		161,976,669
Prepaids are not current financial resources and, therefore, are not reported in the funds.		818,743
Pension liability is not paid from current financial resources and, therefore, is not shown in the funds.		
Net pension asset	866,487	
Net pension liability	(18,707,850)	(17,841,363)
Other postemployment benefits liability is not paid from current financial resources and, therefore, is not shown in the funds.		(1,578,613)
Deferred outflows of resources on pension and OPEB related items are not recognized in the governmental funds, but are recorded in the Statement of Net Position.		9,091,678
Deferred inflows of resources on pension and OPEB related items are not recognized in the governmental funds, but are recorded in the Statement of Net Position.		(3,814,722)
Unavailable revenues are not available to pay current liabilities and, therefore, are deferred in the funds.		3,470,772
Internal service funds are used by management to charge the costs of certain activities, primarily health insurance, to individual funds. The assets and liabilities of the internal service fund are included in governmental activities in the Statement of Net Position.		(680,286)
Compensated absences are not due and payable in the current period and, therefore, are not reported in the funds.		(901,426)
Long-term liabilities, are not due and payable in the current period and, therefore are not reported in the funds.		
General obligation bonds	(2,840,000)	
Revenue bonds	(41,530,000)	
Financed purchase obligations	(6,161,626)	
Lease Liability	(1,570,672)	
Accrued interest payable	(7,141)	
Bond premium	(630,230)	(52,739,669)
Net position of governmental activities		$ 335,899,736

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

PORTER COUNTY
BALANCE SHEET -
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2022

	General	Porter County Government Charitable Nonprofit Foundation and Funds	21.027 ARP Cov Fiscal Recovery	Cumulative Bridge	Other Governmental Funds	Total Governmental Funds
Assets						
Cash and cash equivalents	$ 11,773,891	$ 7,076,884	$ 26,172,877	$ 9,579,323	$ 47,526,513	$ 102,129,488
Investments	-	163,563,708	-	-	-	163,563,708
Receivables:					-	
Interest	413,990	-	-	-	6,514	420,504
Taxes	38,084,166	-	-	6,996,089	8,170,757	53,251,012
Other assessments	-	-	-	-	210,567	210,567
Accounts	383,862	15,014	-	32,216	4,447,199	4,878,291
Total assets	$ 50,655,909	$ 170,655,606	$ 26,172,877	$ 16,607,628	$ 60,361,550	$ 324,453,570
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	$ 353,589	$ -	$ 366,482	$ 235,151	$ 1,473,907	$ 2,429,129
Accrued payroll and witholdings payable	962,826	-	-	26,571	401,734	1,391,131
Unearned revenue	-	-	25,806,395	-	-	25,806,395
Total liabilities	1,316,415	-	26,172,877	261,722	1,875,641	29,626,655
Deferred Inflows of Resources:						
Unavailable revenue	38,084,166	-	-	6,996,089	11,648,707	56,728,962
Fund Balances:						
Nonspendable	-	158,061,905	-	-	-	158,061,905
Restricted	-	304,681	-	9,348,273	46,837,202	56,490,156
Committed	-	12,289,020	-	-		12,289,020
Assigned	212,333	-	-	1,544	-	213,877
Unassigned	11,042,995		-	-	-	11,042,995
Total fund balances	11,255,328	170,655,606	-	9,349,817	46,837,202	238,097,953
Total liabilities, deferred inflows of resources and fund balances	$ 50,655,909	$ 170,655,606	$ 26,172,877	$ 16,607,628	$ 60,361,550	$ 324,453,570

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

PORTER COUNTY
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2022

	General	Porter County Government Charitable Nonprofit Foundation and Funds	21.027 ARP Cov Fiscal Recovery	Cumulative Bridge	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property Taxes	$ 34,837,575	$ -	$ -	$ 5,973,174	$ 6,931,990	$ 47,742,739
Other taxes	3,051,394	-	-	521,777	6,589,722	$ 10,162,893
Other assessments	-	-	-	-	3,517,978	$ 3,517,978
Fines and forfeitures	525,236	-	-	-	670,097	$ 1,195,333
Licenses and permits	6,050	-	-	-	1,810,740	$ 1,816,790
Intergovernmental	735,252	-	7,309,903	145,097	14,321,709	$ 22,511,961
Investment Losses	-	(26,147,250)	-	-	-	$ (26,147,250)
Charges for services	2,705,007	-	-	-	7,548,142	$ 10,253,149
Other receipts	2,265,578	-	-	262,990	3,832,802	$ 6,361,370
Total revenues	44,126,092	(26,147,250)	7,309,903	6,903,038	45,223,180	77,414,963
Expenditures:						
Current:						
General Government	26,906,527	5,438,740	4,891,078	-	11,348,352	48,584,697
Public Safety	15,033,894	302,403	-	-	5,645,970	20,982,267
Storm Water and Development	-	-	-	-	2,904,490	2,904,490
Highway, Roads, and Streets	-	-	-	3,887,705	7,880,917	11,768,622
Public Health	-	-	-	-	2,676,768	2,676,768
Culture and Recreation	530,060	-	-	-	1,078,267	1,608,327
						-
Debt Service:						
Principal	-	-	-	-	4,850,000	4,850,000
Interest	-	-	-	-	1,528,694	1,528,694
						-
Capital Outlay:						
General Government	471,195	-	-	-	567,908	1,039,103
Public Safety	178,400	18,950	2,418,825	-	1,107,354	3,723,530
Storm Water and Development	-	-	-	-	44,313	44,313
Highway, Roads, and Streets	-	-	-	183,521	28,938	212,459
Public Health	-	-	-	-	213,122	213,122
Culture and Recreation	-	-	-	-	183,911	183,911
Total expenditures	43,120,076	5,760,093	7,309,903	4,071,226	40,059,004	100,320,302
Excess (deficiency) of revenues over expenditures	1,006,017	(31,907,343)	-	2,831,812	5,164,176	(22,905,339)
Other Financing sources (uses):						
Transfers in	-	11,534,525	-	-	5,365,385	16,899,910
Transfers out	-	(11,534,525)	-	-	(5,365,385)	(16,899,910)
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	1,006,017	(31,907,343)	-	2,831,812	5,164,176	(22,905,339)
Fund balances - beginning	10,249,311	202,562,949	-	6,518,005	41,673,026	261,003,292
Fund balances - ending	$ 11,255,328	$ 170,655,606	$ -	$ 9,349,817	$ 46,837,202	$ 238,097,953

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

PORTER COUNTY, INDIANA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2022

Net change in fund balances - total governmental funds (Statement of Revenues, Expenditures and Changes in Fund Balances)		$ (22,905,339)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets, which meet capitialization requirements, is capitalized. The cost of depreciable assets is allocated over the estimated useful lives and reported as depreciation expense.		
Capital outlays	3,561,679	
Depreciation expense	(7,417,650)	
Loss on disposal	(63,958)	(3,919,929)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.		4,186,224
Revenues related to prior periods and subsequently collected in the current year are not reported in the Statement of Activities.		(2,014,580)
The issuance of long-term debt provides current financial resources to governmental funds, but increases the long-term liabilities on the Statement of Net Position. Repayment of principal for long-term debt consumes the current financial resources of governmental funds, but reduces long-term liabilities in the Statement of Net Position. This is the amount by which repayments exceed issuance proceeds.		4,196,239
Governmental funds report the effect of deferred loss on refunding, discounts and premiums when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities		40,837
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the fund statements (change in accrued interest)		78,485
An internal service fund is used by management to charge the costs of certain activities (health insurance) to individual funds. The net revenue (expense) of the internal service fund is reported with governmental activities.		(784,940)
Compensated absences reported in the Statement of Activities that do not require the use of current financial resources are not reported as expenditures in the governmental funds.		52,574
Prepaids in the Statement of Activities require the use of current financial resources and, therefore, are reported as expenditures in the governmental funds when paid.		125,460
Changes in pension liability and related deferred inflows and outflows reported in the Statement of Activities do not require the use of current resources, and therefore are not reported in the fund statements until they become due for payment		833,613
Changes in OPEB liability and related outflows reported in the Statement of Activities do not require the use of current resources, and therefore are not reported in the fund statements until they become due for payment		(77,242)
Change in net position of governmental activities (Statement of Activities)		$ (20,188,598)

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

PORTER COUNTY, INDIANA
STATEMENT OF NET POSITION -
PROPRIETARY FUND
December 31, 2022

	Internal Service Fund
Assets	
Cash and cash equivalents	$ 1,336,895
Accounts receivable	203,948
Total assets	1,540,843
Liabilities	
Accounts	2,219,629
Unearned revenue	1,500
Total Liabilities	2,221,129
Net position	
Unrestricted	(680,286)
Total net position (deficit)	$ (680,286)

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

PORTER COUNTY, INDIANA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
PROPRIETARY FUND
For the Year Ended December 31, 2022

	Internal Service Fund
Operating revenues	
Employer/employee contributions	$ 9,984,732
Prescription rebates	640,315
Stop loss	777,802
Refunds	34,800
Other	(6,387)
Total operating revenues	11,431,262
Operating expenses	
Health claims	10,786,631
Administration costs	1,423,498
Reimbursements	4,539
Other (Corrections)	1,532
Total operating expenses	12,216,201
Operating loss	(784,939)
Change in net position	(784,939)
Total net position -- beginning	104,653
Total net position (deficit) -- ending	$ (680,286)

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

PORTER COUNTY, INDIANA
STATEMENT OF CASH FLOWS -
PROPRIETARY FUND
For the Year Ended December 31, 2022

	Internal Service Fund
Cash flows from operating activities:	
Receipts from employees/appropriations	$ 11,435,867
Payments to claims	(11,481,138)
Net cash used by operating activities:	(45,271)
Net decrease in cash and cash equivalents	(45,271)
Cash and cash equivalents, January 1	1,382,166
Cash and cash equivalents, December 31	1,336,895
Reconciliation of operating loss to net cash used in operating activities:	
Operating loss	(784,939)
Adjustments to reconcile operating loss to net cash used by operating activities:	
(Increase) decrease in assets:	
Accounts receivable	4,605
Increase (decrease) in liabilities:	
Accounts payable	735,063
Unearned revenue	-
Total adjustments	739,668
Net cash used by operating activities:	$ (45,271)

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

PORTER COUNTY, INDIANA
STATEMENT OF FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
December 31, 2022

	Total Pension Trust Funds	Custodial Funds
Assets		
Cash and cash equivalents	$ 1,149,663	$ 25,477,080
Receivables:		
Taxes	-	212,376,115
Intergovernmental	-	2,737
Contributions	20,516	-
Accrued interest and dividends	73,833	-
Total receivables	94,349	212,378,852
Investments at fair value:		
Fixed income securities	9,337,830	-
Domestic and foreign equities	9,935,726	-
Total investments	19,273,556	-
Total assets	$ 20,517,568	$ 237,855,932
Liabilities		
Intergovernmental payable	-	26,231,459
Accounts	-	703,688
Net benefits due and unpaid	443	-
Total liabilities	443	26,935,147
Deferred Inflows of Resources		
Unavailable revenue		$ 197,531,403
Net Position		
Net Position restricted for:		
Employee pensions	20,517,125	-
Individuals, organizations, and other governments	-	13,389,385
Total net position, restricted	$ 20,517,125	$ 13,389,385

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

PORTER COUNTY, INDIANA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
FIDUCIARY FUNDS
For the Year Ended December 31, 2022

	Total Pension Trust Funds	Custodial Funds
Additions		
Contributions:		
Employer	$ 1,378,446	$ -
Employee	142,213	-
Total contributions	1,520,659	-
Investment income:		
Interest and dividends	469,789	-
Net decreases in fair value of investments	(3,364,304)	-
Net investment income	(2,894,515)	-
Collections:		
Taxes	-	349,970,452
Fines/Fees/Restitution	-	21,831,154
Miscellaneous	-	15,267,003
Total collections	-	387,068,609
Total additions	(1,373,856)	387,068,609
Deductions		
Benefit payments (including refunds of employee contributions)	1,268,731	-
Administrative expense	101,771	-
Payments to other governments	-	352,818,931
Payments to individuals and organizations	-	30,596,813
Other custodial activities	-	4,681,143
Total deductions	1,370,502	388,096,887
Change in fiduciary net position	(2,744,358)	(1,028,278)
Net Position		
Beginning of year	23,261,482	14,417,663
End of year	$20,517,125	$ 13,389,385

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

I. Summary of Significant Accounting Policies

A. Reporting Entity

The primary government, Porter County (the County), was established under the laws of the State of Indiana. The primary government operates under a council-commissioner form of government and provides public safety, highways and streets, health, welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The accompanying financial statements present the activities of the primary government and its component units. The component units discussed below are included in the primary government's reporting entity because of the significance of their operational or financial relationships with the primary government. Blended component units, although legally separate entities, are in substance part of the government's operations and exist solely to provide services for the government; data from these units are combined with data of the primary government. Discretely presented component units are involved in activities of an operational nature independent from the government; their transactions are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the government.

Blended Component Units

The Porter County Jail Building Corporation is a blended component unit of the primary government. The primary government appoints a voting majority of the Corporation's board and a financial benefit/burden relationship exists between the primary government and the Jail Building Corporation. The Building Corporation is reported as if it were a part of the primary government because it provides services entirely or almost entirely to the primary government.

The Porter County Jail Building Corporation does not issue separate financial statements. The administrative office is located as follows:

Porter County Jail Building Corporation
Attn: Porter County Auditor Karen M. Martin
155 Indiana Ave., Suite 204
Valparaiso IN 46383

The Porter County Government Charitable Nonprofit Foundation (the Foundation) is considered a blended component unit of the primary government. By state statute, the executive and fiscal officers of the primary government comprise the Foundation Board as voting members. The elected county auditor and county treasurer serve as non-voting members. Three other non-voting members who are officers of different county designated depositories serve in an advisory capacity. The voting and non-voting members comprise the Foundation Board's Investment Committee, which is responsible for providing additional oversight of the Foundation's investment program. The primary government is able to impose its will over the Foundation. The Foundation is reported as if it were a part of the primary government because it provides services entirely to the primary government.

The Foundation annually prepares financial statements following the governmental accounting standards of the Government Accounting Standards Board. These statements, which are independently audited, may be obtained from the following:

Porter County Government Charitable Nonprofit Foundation
Attn: Porter County Auditor Karen M. Martin
155 Indiana Ave., Suite 204
Valparaiso IN 46383

Discretely Presented Component Units

The Porter County Public Library System (PCPLS) is a discretely presented component unit of the primary government. The primary government appoints a voting majority of the Library Board and is able to impose its will under certain budgetary circumstances. It would be misleading to exclude the PCPLS from the primary government's financial statements because of its relationship with the primary government.

Financial statements of the Porter County Public Library System may be obtained from the following:

Porter County Public Library System
Attn: Director Jesse Butz
103 Jefferson St.
Valparaiso, IN 46383

The Porter County Municipal Airport is a discretely presented component unit of the primary government. The primary government appoints a voting majority of the Airport Board and is able to impose its will. It would be misleading to exclude the Porter County Municipal Airport from the primary government's financial statements because of its relationship with the primary government.

Financial statements of Porter County Airport may be obtained from the following:

Porter County Municipal Airport
Attn: Director Kyle Kuebler
4207 Murvihill Road
Valparaiso IN 46383

The Porter County Solid Waste Management District, which goes by the name Porter County Recycling and Waste Reduction District (Recycling District), is a discretely presented component unit of the primary government. The primary government appoints a voting majority of the Recycling District's Board and is able to impose its will. It would be misleading to exclude the Recycling District from the primary government's financial statements because of its relationship with the primary government.

Financial statements of Porter County Recycling and Waste Reduction District may be obtained from the following:

Porter County Recycling and Waste Reduction District
Attn: Executive Director Keri Barron
155 Indiana Ave. Suite 314
Valparaiso IN 46383

The West Porter Township Fire District (WPTFD) is a discretely presented component unit of the primary government. The primary government appoints the WPTFD Board and is able to impose its will. It would be misleading to exclude the WPTFD from the primary government's financial statements because of its relationship with the primary government.

Financial statements of West Porter Township Fire Protection District may be obtained from the following:

West Porter Township Fire District
Attn: Attorney Dave Hollenbeck
56 S. Washington #401
Valparaiso IN 46383

Joint Ventures

The primary government is a participant in a joint venture to operate the Northwest Indiana Regional Development Authority (NWIRDA). The NWIRDA was established in 2006 as a separate body corporate and politic to support regional infrastructure projects and promote private sector investment. In accordance with Indiana Code 36-7.5-2, the NWIRDA is governed by a board that consists of up to 10 members, with members appointed by the Indiana governor; the counties of Lake, Porter, and LaPorte; and the three largest Lake County cities in which a riverboat casino is located. Per statute, the members are required to contribute up to $3.5 million annually to the NWIRDA. Porter County's contribution is funded through a provision in state statute that dedicates one-half of the county's local income tax revenues first for the county's membership in the NWIRDA, with the remainder funding a tax credit for homeowners in Porter County. Complete financial statements for the NWIRDA may be obtained from its administrative offices at 9800 Connecticut Drive, Crown Point IN 46307.

The primary government is also a participant in a joint venture with Lake and LaPorte counties to operate the Northwestern Indiana Regional Planning Commission (NIRPC). Established by state statute in 1965, the NIRPC is the designated metropolitan planning organization for the Northwest Indiana region. The NIRPC is governed by a board consisting of local elected officials from the three-county region. The board oversees planning and coordinates federal and state funding for regional transportation, transit, environmental and other community projects. In accordance with state statute, each member county annually contributes 70 cents per capita to the NIRPC. Porter County's contribution totals $121,251, which the primary government funds through its local income taxes. Complete financial statements for the NIRPC may be obtained from its administrative offices at 6100 Southport Road, Portage IN 46368.

Related Organizations

The primary government's officials are also responsible for appointing the members of the boards of other organizations, but the primary government's accountability for these organizations does not extend beyond making the appointments. The primary government appoints the board members of numerous organizations.

B. Government-Wide and Fund Financial Statements

The accompanying financial statements confirm to GAAP as applicable to governments. The Government Accounting Standards Board (GASB) is the accepted standards-setting body for establishing government accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely extensively on fees and charges for support.

Likewise, the primary government is reported separately from legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Internally dedicated resources are reported as general revenues rather than program revenues. General revenues include all local taxes.

Following the government-wide financial statements are separate financial statements for governmental funds, proprietary funds, and fiduciary funds. The latter are excluded from the government-wide financial statements since their resources are not available to fund county operations. Major individual governmental funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of cash flows. Property taxes are recognized in the period in which the tax levy and rates are certified. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized as they become susceptible to accrual, generally, as soon as they are both measurable and available. Revenues are considered to be available when they are collected with the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures and expenditures related to compensated absences are recorded when payment is due or made. Prepaid expenditures are not recorded as an asset in the fund financial statements.

The primary government reports the following major governmental funds:

- General Fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.
- Porter County Government Charitable Nonprofit Foundation and Funds accounts for 1) the investments generated by the proceeds from the sale of a county capital asset, specifically, the former county-owned hospital; and 2) the transactions in two county funds, the Foundation Holding Acct and the Foundation Budget Fund. The Holding Acct holds the annual distributions, if any, from the Foundation until the Foundation Board authorizes the release of funds necessary to support the annual Foundation Budget Fund budget. The Foundation Budget Fund budget is used for public safety, assistance to non-profits, and other county expenditures.
- 21.027 ARPA Fund is Federally funded. Porter County is awarded $33,096,066 which the Steering Committee divide between Government Entities, Non-Profit Entities, Cities, Townships, Schools and Libraries. The County's use of ARPA monies is for Capital Expenditures to enhance each individual project.

- Cumulative Bridge Fund is the fund used to provide cost of construction, maintenance and repair of bridges, their approaches and grade separations. The Cum Bridge fund can also be used for wide bridge inspections and safety ratings of all bridges not on State routes.

The other governmental funds of the County are considered non major. The County reports no enterprise funds.

The primary government reports the following fund types:

Proprietary funds or Internal service funds are used to account for the financing of goods or services provided by one department or agency or other departments or agencies on a cost reimbursement basis. An internal service fund has been established for the County's health insurance program, for which all full-time employees and elected officials of the primary government and the component units are eligible.

Fiduciary funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. These include custodial funds and a sheriff pension trust fund, which is a funding source for the sheriff's police pension and benefit plans. These funds account for the collection, distribution, and escrow of various tax types, fees, and set-aside funding.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements. Inclusion of these charges would distort the direct costs and program revenues reported for the various functions.

Amounts reported as program revenues include charges to customers or applicants for goods, services, or privileges provided; operating grants and contributions; and capital grants and contributions. Internally dedicate resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

D. Assets, Liabilities, Deferred Inflows, Deferred Outflows, and Net Position

1. Deposits and Investments

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, are 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. The County's investment in the TrustINdiana investment pool is presented as a cash equivalent in the financial statements.

Investments of the County are reported at fair value (generally based on quoted market prices) except for the TrustINdiana investment pool, which is reported at net asset value, which approximates fair value.

2. Interfund Transactions and Balances

The County may make transfers from one fund to another upon the required appropriation approvals from the County Council. 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.

3. Property Taxes

Property taxes levied are collected by the County Treasurer and are typically distributed by the County Auditor each June and December. 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 a unit in 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 assessment 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. All property taxes collected by the County Treasurer and available for distribution were distributed to the primary government prior to December 31 of the year collected. Delinquent property taxes outstanding at year end for governmental funds, net of allowances for uncollectible accounts, are recorded as a receivable with an offset to deferred inflows of resources since the amounts are not considered available. In accordance with an Indiana State Board of Accounts directive, property tax receivables also include the adopted tax levy for the following calendar year, less an allowance for doubtful accounts.

4. Inventories and Prepaid Items

Inventories of governmental funds are recorded as expenditures when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in government-wide statements but as expenditures in fund financial statements.

5. Capital Assets

Capital assets include property, equipment and infrastructure assets, such as roads, bridges, and sidewalks. They are reported in the governmental activities column in the government-wide financial statements. 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 acquisition value at the time received.

Capitalization thresholds, depreciation methods and estimated useful lives of capital assets reported in the government-wide statements are as follows:

	Capitalization Threshold	Depreciation Method	Estimated Useful Life
Land	$5,000	N/A	N/A
Infrastructure	$5,000	Straight-line	40-60 years
Buildings and Improvements	$5,000	Straight-line	25-50 years
Machinery and equipment	$5,000	Straight-line	5-25 years
Vehicles	$5,000	Straight-line	5-10 years

Lease assets are initially recorded at the initial measurement of the lease liability, plus lease payments made at or before the commencement of the lease term, plus initial direct costs that are ancillary to place the asset into service. Lease assets are amortized on a straight-line basis over the shorter of the lease erm or the useful life of the underlying asset.

6. Compensated Absences

Vacation leave: Primary government full-time employees earn vacation leave on their anniversary date ranging from 35 hours to 200 hours based on their years of service. Upon their anniversary date, employees may not carry over unused vacation days unless approved by the County Commissioners. Accumulated vacation leave is paid out to employees upon termination.

Paid Time Off (PTO): Primary government employees who hold full-time status are granted paid time off for sick and personal time. Full-time employees who regularly work a 35-hour work week are granted 70 hours of PTO per year, and employees who work a 40-hour work week are granted 80 hours of PTO per year. The PTO hours are awarded on the employee's anniversary date. Eligible employees may take PTO after 90 days of employment. Unused PTO is not paid out upon termination.

Banked PTO: Unused PTO hours after 12 months of employment are credited to the employee's "banked" PTO account, which the employee may utilize only for verified illnesses for themselves or for immediate family member and only after using all current year PTO hours. The banked PTO accounts are capped at 240 hours. Banked PTO is not paid out upon termination.

Comp time: Non-exempt primary government employees may earn compensatory time or paid overtime with the approval of their department head for hours worked beyond their regular weekly schedule at a rate of straight time for hours up to 40 hours per week and time and a half for hours in excess of 40 per week. Accrued comp time is paid out to employees as a cash payment upon termination.

7. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt is reported as liabilities in the applicable governmental activities, business-type activities or proprietary fund type Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the method that approximates the effective interest. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs are reported as debt service expenditures.

8. Deferred Inflows/Outflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to future periods. Deferred inflows of resources consist of pension-related resources in the amount of $3,116,560 for 2022. These inflows consist of INPRS retirement system, the County Police Retirement plan, and the County Police Benefit Plan. At the Government fund level, deferred inflows consist of property tax, excise tax, and local income tax receivables.

Deferred outflows of resources represent a consumption of net position that applies to future periods. Deferred outflows that are pension related total $8,671,510 and consist of the INPRS retirement system, the County Police Retirement plan, and the County Police Benefit Plan.

9. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the management of the County to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

10. Receivables

Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the government-wide financial statements. All receivables are shown net of an allowance for uncollectibles. The allowance for uncollectibles is management's best estimate of the amount of credit losses on account delinquencies and historical write-offs.

11. Adoption of GASB Statement No. 87, *Leases*

During 2022, the County adopted GASB Statement No. 87, *Leases.* This statement requires governments to recognize certain lease assets and liabilities for leases that previously were classified as operating leases and recognize as inflows of resources or outflows or resources based on the payment provision of the contract. The adoption of this Statement did not have an effect on the beginning net position or fund balance. As of January 1, 2022, the standard resulted in an increase in lease assets and liabilities in governmental activities of $760,488. Leases have been recognized and measured using the facts and circumstances that existed at the beginning of the year. See subsequent footnotes for additional disclosures on these lease balances.

12. Restatement

The County's governmental activity beginning net position has been restated as of January 1, 2022 to account for errors identified within capital asset records that were identified by management during a reconciliation and inventory of all capital asset records subsequent to the 2021 financial statements being issued.

Net position, as previously reported	$	368,904,912
Reduce capital asset values	$	(12,816,578)
Net position, as restated	$	356,088,334

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States. All annual appropriations lapse at year-end.

Typically, each September, the County Auditor submits to the County Council proposed operating budgets commencing the following January 1, based on the budget requests submitted by county departments. Prior to adoption, the budget and public hearing are advertised. By November 1 of each year, the County Council adopts the budget for the following year, and by December 31, the Council adopts the Salary Ordinance setting the annual gross wages and hourly rates. The adopted budget is submitted to the Indiana Department of Local Government Finance (DLGF) via the statewide Gateway portal. The budget becomes legally enacted upon the approval of the DLGF.

The County Council must approve transfers of budgeted appropriations between object classifications. The DLGF reviews all additional and reductions in appropriations and must approve such revisions to funds that appear in the annual budget order.

B. Net Position

In the government-wide financial statements and proprietary fund financial statements, net position is classified in the following categories:

Net Investment in Capital Assets: This category represents the net carry carrying value of all capital assets, reduced by the outstanding balances of long-term debt that are attributable to the acquisition, construction or improvement of these assets, net of unspent bond proceeds.

Restricted: The restricted component of net position represents restricted assets reduced by liabilities related to those assets. This category represents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted: This category is the "residual" component of net position. It consists of net position that does not meet the definition "restricted" or "net investment in capital assets."

B. Fund Balances

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, requires fund balances to be classified into different categories according to the level of their restricted use. The classifications are as follows:

Nonspendable represents amounts that are not in spendable form, such as inventories, prepaid amounts, assets held for resale or those required to remain intact.

Restricted represents amounts that are legally or contractually constrained for a specific purpose by external parties such as grantors or imposed by law through constitutional provisions or enabling legislation.

Committed represents amounts that can only be used for a specific purpose imposed by formal action of the government's highest level of decision-making authority. The primary government's highest level of decision-making authority is the County Council and County Commissioners.

Assigned represents amounts that are intended to be used by the primary government for specific purposes but do not meet the criteria to be classified as restricted or committed.

Unassigned represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund. Only the General Fund may report a positive unassigned fund balance; other governmental funds may need to report a negative unassigned fund balance if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. The County does not have a formal minimum fund balance policy.

Fund balances as of December 31, 2022 are composed of the following:

	General	Foundation and Funds	21.027 ARP Cov Fiscal Recovery	Cumulative Bridge	Other Governmental Funds	Totals
Nonspendable	$ -	158,061,905	$ -	$ -	$ -	158,061,905
Restricted (all external restrictions):						
General government	-	304,681	-	-	24,505,588	24,810,269
Public safety	-	-	-	-	5,125,972	5,125,972
Storm water and development	-	-	-	-	8,170,142	8,170,142
Highways, roads	-	-	-	9,348,273	6,760,251	16,108,524
Public health	-	-	-	-	1,692,480	1,692,480
Culture and recreation	-	-	-	-	582,769	582,769
Total restricted	-	304,681	-	9,348,273	46,837,202	56,490,156
Committed:						
General government	-	12,289,020	-	-	-	12,289,020
Total committed	-	12,289,020	-	-	-	12,289,020
Assigned:						
General government	204,477	-	-	-	-	204,477
Public safety	1,867	-	-	-	-	1,867
Storm water and development	-	-	-	-	-	-
Highways, roads	-	-	-	1,544	-	1,544
Culture and recreation	5,989	-	-	-	-	5,989
Total assigned	212,333	0	-	1,544	0	213,877
Unassigned	11,042,995	0	-	-	0	11,042,995
Total fund balances	$11,255,328	$170,655,606	$0	$9,349,817	$46,837,202	$238,097,953

C. Deficit Fund Balances

At December 31, 2022, the following funds reported deficits in fund balances:

Domestic Violence--VOCA	$ 54,023
Bioterrorism Re	$ 99,062
SUID/SDY Grant	$ 2,628
COVID 21.019 ISDH	$201

The deficits in the four listed funds arose due to the timing differences of grants or cost reimbursements.

III. Detailed Notes on All Funds

A. Deposits and Investments

State statutes that govern the cash and investments of the primary government differ from those for the Porter County Government Charitable Nonprofit Foundation. Accordingly, the County's deposit and investment information is presented first, followed by a separate presentation for the Porter County Government Charitable Nonprofit Foundation, which is blended with the primary government in the financial statements.

Primary Government

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County's deposit policy for custodial credit risk requires compliance with Indiana Code 5-13-8-1. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories. The County does not have a formal deposit policy for custodial credit risk.

The Porter County Police Retirement and Benefit Pension Plans had deposit balances totaling $1,140,617. The local Pension Trust fund managed by the County had a zero balance. The Sheriff's Merit Board does not have a policy for custodial credit risk. Of this amount, the following was exposed to custodial credit risk:

	Amount
Uninsured and uncollateralized deposits	$1,140,617

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. The Sheriff's Merit Board has established an investment policy for the Sheriff's Retirement and Benefit Pension Plans. This investment policy outlines parameters for investment activity for the Pension Plans. The County and the Sheriff's Retirement and Benefit Plan had the following investments as of December 31, 2022:

3. Investment Policies

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the unit to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years, unless the political subdivision adopts an investment policy and ordinance under I.C. 5-13-9-5.7, which allows investments to have a stated maturity of no more than five years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust

registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50 percent of the funds held by the County and available for investment.

The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Porter County Police pension plans are not subject to the same investment laws as the County. The investment policy for the Retirement and Benefit Pension Plans was adopted by the Sheriff's Merit Board on March 31, 2003, and is revised as needed. Authorized investments include time or savings accounts, obligations issued or fully insured or guaranteed by the United States of America, bonds, stocks, guaranteed investment contracts, real estate funds, and mortgage-backed securities.

4. Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board does not have a formal investment policy for investment custodial credit risk. Investments subject to custodial credit risk may include fixed income and guaranteed income contracts. To limit investment custodial credit risk, these investments are limited to insurance companies rated in the top four categories by one or more the following: A.M. Best, Fitch, Moody's, or Standard & Poor's.

The following investments held by the Porter County Police Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Sheriff's Retirement and Pension Benefit Plans:

Investment Type	Not in the Government's Name
U.S. Treasuries and Securities/Government-sponsored	$2,317,980

	Investment Maturities (in Years)		
Primary government:	Less than 1	1-2	More than 2
Investment Type			
State external investment pool -- TrustINdiana	50,670,787		
Sheriff's Retirement and Benefit Pension Plans:			
Investment Type			
U.S. Treasuries/securities and government sponsored	195,892	192,352	1,929,736
Taxable municipal bonds/notes		123,259	673,236
Corporate bonds/notes	337,724	225,934	3,581,077
Foreign corporate bonds/notes	-	-	383,307
Fixed income mutual funds	1,695,315		
Total	2,228,931	541,545	6,567,356

Equities	9,625,106
Alternatives	310,620
Total	19,273,556

5. Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy to minimize interest rate risk is to abide by the Indiana Code, which limits the stated final maturities of investments to two years, or no more than five years under a county investment policy and ordinance.

The Sheriff's Merit Board does not have a formal policy for interest rate risk. The Board manages interest rate risk by diversifying among short, medium, and long-term holdings. The Board allocates assets in accordance with the following target percentages: Fixed income and cash, 40% to 60%; equities, 40% to 60%; and alternatives, 0 to 10%. Interest rate risk is also addressed under the specific investment goal of volatility, which states an expectation that the volatility of the aggregate asset base of the plan is no more than the volatility experienced by a hypothetical fund consisting of volatility as follows: Fixed income other than bonds, 10% minimum and 3% maximum; bonds, 50% minimum and 37% maximum; fixed income, 60% minimum and 40% maximum; equities, 40% minimum and 60% maximum.

6. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. To minimize credit risks associated with investments, the County's policy is to follow Indiana Code 5-13-9-2.5,

which limits investments to AAA rated money market funds, repurchase agreements fully collateralized by U.S. Government Securities, and U.S. Treasury obligations (or other U.S. Agency obligations).

To minimize credit risks associated with investments, the Sheriff's Merit Board allocates its assets in accordance with a target percentage of 50% in fixed income and cash, 50% in equities and 5% in alternatives, within a 10% range for fixed income, cash, and equities and 5% for alternatives. Credit risk and credit quality is also addressed under the specific investment goal of volatility, which states an expectation that the volatility of the aggregate asset base of the plan is no more than the volatility experienced by a hypothetical fund consisting of a maximum volatility of 3% in fixed income other than bonds, 37% bonds, 40% fixed income, and 60% equities.

The distribution of securities with credit ratings is summarized below.

Primary government:

Standard & Poor's Rating	Moody's Rating	Investment pools
AAA	Aaa	-
AA	Aaa	-
A	Aaa	-
Unrated	Unrated	$ 50,670,787
Total:		$ 50,670,787

Sheriff's Retirement and Benefit Pension Plans:

	Standard and Poor's Ratings				
Investment Type	AAA	AA	A	BBB	No Rating
Fixed Income:					
U.S. Treasuries/Securities	$ 661,594				
Government Sponsored	306,610				$1,349,776
Taxable Municipal Bonds/Notes	194,119	$435,565	$166,811		
Corporate Bonds/Notes	183,916	347,543	1,453,862	2,159,413	
Foreign Corporate Bonds/Notes			383,307		
Domestic Preferred Stock				-	
Fixed Income Mutual Funds	1,695,314				
Totals	$ 3,041,553	$783,108	$2,003,980	$2,159,413	$1,349,776
Total Fixed Income	9,337,830				
Cash and Cash Equivalents	1,149,663				
Equities	9,625,106				
Alternatives	310,620				
Pension Plan Total	$ 20,423,219				

7. Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board does not have a policy in regards to concentration of credit risk. The volatility and credit risk requirements of its Investment Policy Statement address the concentration of credit risk.

8. Foreign Currency Risk

Foreign currency risk is the risk that changes in the exchange rates will adversely affect the fair value of a government's investments and deposits. The County does not have a formal policy regarding foreign currency risk.

The Sheriff's Merit Board does not have a formal policy regarding foreign currency risk. The board addresses foreign currency risk by limiting investments in foreign currency to no more than 10% of the plan's assets. International equities and foreign corporate bonds total 8.73% of the total plan investments. The investments are in U.S. dollar

Sheriff's Retirement and Benefit Pension Plans:

	December 31, 2022	
Investment Type and Currency Denomination	Foreign Currency	U.S. Dollar
Equities:		
Am Funds New WorldF-3	$ -	$ 672,790
iShares MSCI EAFE Value ETF	-	425,537
Wcm Focused Intl Growth-Ins	383,307	397,178
Totals:	$ 383,307	$ 1,495,505

9. Fair Value Measurements

GASB Statement No. 72, Fair Value Measurement and Application, requires disclosures to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques. The fair value hierarchy is based on the valuation inputs used to measure the fair value of assets. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level1) and the lowest priority to unobservable inputs (Level 3). The three levels of fair value hierarchy are defined as follows:

Level 1: Inputs using unadjusted quoted prices in active markets or exchanges for identical assets or liabilities.

Level 2: Significant other observable inputs, which may include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in non-active markets; and inputs other than quoted prices that are observable for the assets or liabilities, either directly or indirectly.

Level 3: Valuations for which one or more significant inputs are unobservable and may include situations where there is minimal, if any, market activity for the asset or liability.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measure. Valuation techniques need to maximize the use of relevant observable inputs and minimize the use of unobservable inputs. Investment value is determined by reference to quoted market prices and other relevant information generated by market transactions.

The County's investment in TrustIndiana, a state external investment pool, is reported at net asset value. The following table summarizes the valuation of investments by the fair value hierarchy levels as of December 31, 2022:

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Fair Value	Level 1	Level 2	Level 3
Cash and cash equivalents	$1,149,663		$1,149,663	-
Fixed income:				-
U.S. Treasuries	661,594		661,594	-
Government-sponsored	1,656,386		1,656,386	-
Taxable municipal bonds/notes	796,494		796,494	-
Corporate bonds/notes	4,144,734		4,144,734	-
Foreign corporate bonds/notes	383,307		383,307	-
Fixed income mutual funds	1,695,314	1,695,314		-
Equity securities:				-
International mutual funds	1,495,505	$1,495,505		-
Mutual funds/EFTs	8,129,601	8,129,601		-
Alternatives	310,621	310,621		-
Total fair value:	$20,423,219	$9,935,727	$10,487,492	-

Porter County Government Charitable Nonprofit Foundation

1. Deposits

Indiana Code 36-1-14-3 governs the investment of proceeds by charitable nonprofit foundations. The policies of the Porter County Government Charitable Nonprofit Foundation, Inc. (the Foundation) require compliance with Indiana Code 36-1-14-3. The Foundation does not have a formal deposit policy for custodial credit risk.

As of December 31, 2022, the Foundation had deposit balances totaling $2,631,100. Of this amount, the following was exposed to custodial credit risk:

	Amount
Uninsured and uncollateralized deposits	$2,631,100

2. Investments

The Foundation was established under the provisions of Indiana Code 36-1-14-3. The Foundation Board, which is composed of the three Porter County Commissioners and the seven Porter County Council members, adopted an Investment Policy Statement that assists the Foundation's Investment Committee in effectively supervising, monitoring and evaluating the investments of the Foundation's fund investment program.

Authorization for investment activity is outlined in I.C. 36-1-14-3. As of December 31, 2022, the Foundation had the following investment types.

Investment Type	Fair Value
U.S. equities	$65,732,651
Money Market Funds	2,631,100
International Equities	22,572,374
Fixed income--corporate bonds	72,627,583
Totals:	$163,563,708

3. Investment Policies

Indiana Code 36-1-14-3 authorizes a county to establish a charitable nonprofit foundation to hold some or all of the proceeds of the sale of a capital asset in excess of $50,000,000. Indiana Code stipulates that the members of the county legislative body and the members of the county fiscal body serve as the board of trustees of a foundation established under the statute. The Code requires that the board of trustees of the foundation shall contract with investment managers, advisors, counsel, trust companies, banks or other finance professionals to assist the board in its investment program. The Code also requires that money held by the foundation must be invested in accordance with the terms of an investment policy statement that complies with the diversification, risk management, and other fiduciary requirements common to the management of charitable foundations.

The Code allows the money held by a foundation to be invested in any legal, marketable security and not subject to any other limitations elsewhere in the law. The Code limits the percentage of equity securities to 55% and requires a rebalancing of the investments not later than 120 days after the equity investments exceed the 55% limit.

The Code provides that investment earnings up to 5% annually of the principal of the fund may be distributed to the Foundation. Investment income earned in excess of 5% of the principal at the beginning of the year must be added to and considered a part of the principal of the fund. The Code further requires the foundation to be audited annually by an independent third-party auditor and for the board of trustees to meet at least quarterly to receive a compliance and performance update from the investment advisory.

Further, three nonvoting advisors who are officers of different county designated depositories are to attend the quarterly meetings to assist the board of trustees in an advisory capacity.

Porter County's Foundation was incorporated as a public benefit corporation on February 22, 2016, to benefit, perform and carry out the charitable, scientific, and educational purposes of Porter County and to lessen the burden of the primary government in providing public services. The Foundation's fund was established upon the transfer of $135.9 million from a county fund that held the proceeds from the sale of the county-owned hospital.

The Foundation board adopted an Investment Policy Statement on February 22, 2016, that is reviewed and, if necessary, updated each year. The purpose of the Statement is to assist the Foundation in supervising, monitoring and evaluating the investment of the Foundation's fund assets. In 2021, the board adopted a formal spending policy to annually distribute 3.25% of a five-year moving average of quarterly market values, a "smoothing" approach allowed in the Code.

4. Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The Foundation does not have a formal investment policy for custodial credit risk for investments.

The Foundation addresses investment custodial credit risk through investment guidelines designed to achieve its objective of transferring up to 5% of the earnings annually to the County while achieving long-term growth of principal in its portfolio of funds. Due to the uncertainties of investment markets, some risk is assumed in order to meet the objectives. Accordingly, the Foundation's Investment Committee, in concert with its investment consultant, periodically reviews its risk tolerance, performance expectations, and asset allocation to determine if its objectives can be met in the current market environment. Further, the Foundation has designed its portfolio structure in accordance with IC 36-1-14-3, which states that equity securities may not exceed 55% of the total value of the portfolio of funds invested.

The following investments held by the Foundation were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Investment Type	Not in the Government's Name
U.S. equities	$65,732,651
Money Market Funds	2,631,100
International Equities	22,572,374
Fixed income--corporate bonds	72,627,583
Totals:	$163,563,708

5. Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Foundation does not have a formal policy for interest rate risk. The Board manages interest rate risk by basing its investment guidelines on an investment horizon that is both short term and long term in nature. The objective of the short duration asset style is to minimize interest rate risk by investing predominantly in short to intermediate term securities. The average portfolio duration and risk/return profile is similar to that of the Merill Lynch 1-3 Year Bond Index.

Porter County Government Charitable Nonprofit Foundation

	Investment Maturities (in Years)		
	Less than 1	1-2	More than 2
Investment Type			
Fixed income	$ 72,627,583		
Total	$ 72,627,583	$ -	$ -

6. Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Foundation does not have a formal policy regarding credit risk. To minimize credit risks associated with investments, the Foundation has established a range for each asset class. The Investment Committee evaluates the feasibility of rebalancing the fund to the target allocation when and if an asset class is outside the allowable range. At year-end 2020, the fund's asset allocation was as follows: Cash, 2%; fixed income, 58%; U.S. equities, 30%; and international equities, 10%.

The distribution of securities with credit ratings is summarized below.

Standard & Poor's Rating	Moody's Rating	
AAA	Aaa	
AA	Aaa	
A	Aaa	
Unrated	Unrated	$ 72,627,583
Total:		$ 72,627,583

7. Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The Foundation does not have a policy in regards to concentration of credit risk. To address the concentration of credit risk, the Foundation utilizes an investment horizon that is both short-term and long-term in nature, across different styles consisting of passive domestic equities, active large cap value, active large cap growth, active small/mid cap broad, passive and active international equities, and short duration and flexible fixed income.

8. Foreign Currency Risk

Foreign currency risk is the risk that changes in the exchange rates will adversely affect the fair value of a government's investments and deposits. The Foundation does not have a formal policy regarding foreign currency risk. The board addresses foreign currency risk by limiting investments in foreign currency to 10% of its total portfolio. The investments are in U.S. dollars.

Porter County Government Charitable Nonprofit Foundation:

	December 31, 2022	
	Foreign Currency	U.S. Dollar
Investment Type and Currency Denomination		
Vanguard Developed Mkts Index	$ -	$ 8,018,159
Goldman GQG Intl Oppty	-	14,554,215
	$ -	$ 22,572,374

9. Fair Value Measurements

GASB Statement No. 72, *Fair Value Measurement and Application*, requires disclosures to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques. The fair value hierarchy is based on the valuation inputs used to measure the fair value of assets. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of fair value hierarchy are defined as follows:

Level 1: Inputs using unadjusted quoted prices in active markets or exchanges for identical assets or liabilities.

Level 2: Significant other observable inputs, which may include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in non-active markets; and inputs other than quoted prices that are observable for the assets or liabilities, either directly or indirectly.

Level 3: Valuations for which one or more significant inputs are unobservable and may include situations where there is minimal, if any, market activity for the asset or liability.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measure. Valuation techniques need to maximize the use of relevant observable inputs and minimize the use of unobservable inputs. Investment value is determined by reference to quoted market prices and other relevant information generated by market transactions.

The following table summarizes the valuation of investments by the fair value hierarchy levels as of December 31, 2022:

Porter County Government Charitable Nonprofit Foundation:

Investment Type	Fair Value	Level 1	Level 2	Level 3
Cash equivalents:				
Money Market funds	$ 2,631,100	$ 2,631,100	$ -	$ -
Investments:				
Fixed income	72,627,583	72,627,583	-	-
U.S. equities	65,732,651	65,732,651	-	-
International equities	22,572,374	22,572,374	-	-
Total:	$ 163,563,708	$ 163,563,708	$ -	$ -

Discretely presented component units

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The deposit policy of the Porter County Municipal Airport (the Airport), the Porter County Public Library System (County Library), and the Porter County Recycling and Waste Reduction District (Recycling District) requires compliance with Indiana Code 5-13-8-1. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories. The Airport, County Library, and the Recycling District do not have a formal deposit policy for custodial credit risk. The County Library's investment policy provides that deposits are made in financial institutions located in the territorial limits of the Library unless its Board of Finance designates institutions that are outside the political subdivision. As of 12/31/2022, the Porter County Library held Trust Indiana funds in the sum of $5,059,550.

B. Capital Assets

Primary government

Capital asset activity for the County for the year ended December 31, 2022 was as follows:

Primary Government	Beginning Balance (Restated)	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets, not being depreciated:				
Land	8,324,531	$ -		8,324,531
Construction in progress -- Infrastructure	23,920,148	2,211,160	2,503,764	23,627,544
Construction in progress -- General Govt	-	-	-	-
Total capital assets, not being depreciated	32,244,679	2,211,160	2,503,764	31,952,075
Capital Assets, being depreciated:				
Buildings and improvements	103,158,912	-	-	103,158,912
Infrastructure	130,720,334	2,503,764	-	133,224,098
Equipment	17,999,715	593,205	98,642	18,494,278
Vehicles	14,081,199	757,314	398,285	14,440,228
Software/Books	-		-	-
Totals	265,960,160	3,854,283	496,927	269,317,516
Less accumulated depreciation for:				
Buildings and improvements	35,563,306	2,083,687	-	37,646,993
Infrastructure	76,089,566	2,493,954	-	78,583,520
Equipment	12,206,585	1,593,192	55,415	13,744,362
Vehicles	10,014,119	1,246,817	377,554	10,883,382
Software/Books	-		-	-
Totals	133,873,576	7,417,650	432,969	140,858,257
Total capital assets, being depreciated, net	132,086,584	(3,563,367)	63,958	128,459,259
Total governmental activities capital assets, net	164,331,263	(1,352,207)	2,567,722	160,411,334
Lease Assest at Cost	760,448	940,665	-	1,701,113
Accumulated depreciation on leased assets	-	135,778	-	135,778
Net Lease Assets	760,448	804,887	-	1,565,335

Depreciation expense was charged to the functions and programs of the primary government as follows:

Governmental activities	
General government	$1,626,441
Public safety	2,149,458
Highways and streets	2,983,848
Public health	15,356
Culture and recreation	205,638
Storm water and development	436,909
Total depreciation expense - governmental activities	$7,417,650

Discretely presented component units

Three of the County's discretely presented component units – the Porter County Public Library System, the Porter County Municipal Airport and the Porter County Recycling and Waste Reduction District -- maintain capital assets.

The capital asset activity for each unit is presented below.

Porter County Public Library System	Beginning Balance (Restated)	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	1,388,019	-	-	1,388,019
Construction in progress -- General Govt	9,678	811,083	820,761	-
Total capital assets, not being depreciated	1,397,697	811,083	820,761	1,388,019
Capital assets, being depreciated:				
Infrastructure	340,858	-	-	340,858
Books	3,135,210	709,730	372,462	3,472,478
Buildings and Improvements	15,169,410	820,761	-	15,990,171
Equipment	448,894	14,511	-	463,405
Vehicles	75,017	-	-	75,017
Totals	19,169,389	1,545,002	372,462	20,341,929
Less accumulated depreciation for:				
Infrastructure	317,137	1,249	-	318,386
Books	1,492,235	758,843	372,462	1,878,616
Buildings and Improvements	9,889,457	286,962	-	10,176,419
Equipment	360,056	25,603	-	385,659
Vehicles	75,017	-	-	75,017
Totals	12,133,902	1,072,657	372,462	12,834,097
Total capital assets, net	8,433,184	3,428,742	1,565,685	8,895,851

Depreciation expense was $1,072,657

Porter County Municipal Airport	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	3,550,691	770,805	-	4,321,496
Construction in progress	284,377	53,000	-	337,377
Total capital assets, not being depreciated	3,835,068	823,805	-	4,658,873
Capital assets, being depreciated:				
Land improvements, runways and taxiways	9,913,516	-	-	9,913,516
Buildings and improvements	3,116,439	-	-	3,116,439
Fixed equipment	496,197	29,329	-	525,526
Moveable equipment	80,770	-	-	80,770
Vehicles	280,349	-	-	280,349
Totals	13,887,271	29,329	-	13,916,600
Less accumulated depreciation for:				
Land improvements, runways and taxiways	8,564,761	103,750	-	8,668,511
Buildings and improvements	1,768,006	48,716	-	1,816,722
Fixed equipment	466,067	3,784	-	469,851
Moveable equipment	36,431	6,474	-	42,905
Vehicles	235,366	17,561	-	252,927
Totals	11,070,631	180,285	-	11,250,916
Total capital assets, net	6,651,708	1,033,419	-	7,324,557

Depreciation expense was $180,285

Recycling and Waste Reduction District	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	30,000	-	-	30,000
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	30,000	-	-	30,000
Capital assets, being depreciated:				
Buildings and improvements	105,621	-	-	105,621
Machinery and equipment	480,673	72,195	-	552,868
Infrastructure	50,148	-	-	50,148

Vehicles	278,985	76,639	-	355,624
Totals	915,427	148,834	-	1,064,261
Less accumulated depreciation for:				
Buildings and improvements	59,328	3,704	-	63,032
Machinery and equipment	419,032	14,552	-	433,584
Infrastructure	25,074	1,672	-	26,746
Vehicles	163,175	27,907	-	191,082
Totals	666,608	47,835	-	714,443
Total capital assets, net	278,819	196,669	-	379,818

Depreciation expense was $47,835

C. Interfund Balances and Activity

Interfund transfers at December 31, 2022 were as follows:

Transfer from:	Transfer to: Non-major funds	Totals
Major Funds:		
None	-	-
Non-major governmental funds:	5,365,385	5,365,385
Totals		5,365,385

The transfers from the non-major governmental funds to other non-major funds included supplementing the Drug Task Force with Riverboat revenue, moving coastal grant award money to the Parks Operating Fund, and moving money from LIT and Storm Water to the bond principal and interest funds in order to make the bond payments.

D. Financed Purchase Obligations

The County has entered into financed purchase obligations for highway and storm water vehicles, voting equipment, and emergency dispatch equipment. Each of these financed purchase obligations are discussed in turn.

Vactor truck: The County entered into a financed purchase obligation for a vactor truck for use by the storm water and highway departments. The term began on February 27, 2019, and is for a period of four years. The obligation is being paid in annual installments as defined in the payment schedule of the agreement. The storm water department pays 78 percent of the annual obligation, and the highway department pays the remainder. The present value of the future minimum payments has been determined using an effective interest rate of 3.59 percent per annum.

For the year ended December 31, 2022, the County incurred interest expense on the lease of $5,650. Interest payable on this lease in 2023 is $2,874.

Future minimum payments and present values of the net minimum payments under this financed purchase obligations as of December 31, 2022 are as follows:

Year	*Amount*
2023	*$ 82,934*
2024	*$ 0*
Total minimum payments	*$ 82,934*
Less amount representing interest	*(2,874)*
Present value of net minimum payments	*$ 80,060*
Due within one year	*$ 80,060*
Due in more than one year	*$ 0*

Highway vehicles: The County entered into a financed purchase obligations for Mack trucks with snow plows for the highway department. The term began on December 15, 2019 and is for a period of four and a half years. The obligation is being paid in semi-annual installments as defined in the payment schedule of the agreement. The present value of the future minimum payments has been determined using an effective interest rate of 3.59 percent per annum.

For the year ended December 31, 2022, the County incurred interest expense on the lease of $12,726. Interest payable on this lease in 2023 is $7,189.

Future minimum payments and present values of the net minimum payments under this financed purchase obligations as of December 31, 2022 are as follows:

Year	Amount
2023	$ 170,704
2024	$ 85,352
Total minimum payments	$ 256,056
Less amount representing interest	(8,647)
Present value of net minimum payments	$ 247,409
Due within one year	$ 163,515
Due in more than one year	$ 83,894

Election equipment: The County entered into a financed purchase obligations for voting equipment. The financed purchase obligations began on January 31, 2020 and is for a period of six years. The financed purchase obligation is being paid in annual installments as defined in the payment schedule of the agreement. The present value of the future minimum payments has been determined using an effective interest rate of 3.69 percent per annum.

For the year ended December 31, 2022, the County incurred interest expense on the lease of $38,119. Interest payable on this lease in 2023 is $31,045.

Future minimum payments and present values of the net minimum payments under this financed purchase obligations as of December 31, 2022 are as follows:

Year	Amount
2023	$ 227,219
2024	$ 227,219
2025	$ 227,219
2026	$ 227,219
Total minimum payments	$ 908,876
Less amount representing interest	(79,080)
Present value of net minimum payments	$ 829,796
Due within one year	$ 196,174
Due in more than one year	$ 633,622

Emergency 911 dispatching equipment: The County entered into three financed purchase obligations for emergency dispatch and radio equipment. One of the financed purchase obligation is for emergency dispatch equipment as part of an agreement with four municipal dispatching units in the county. Under the agreement, three dispatching agencies – Valparaiso, Portage, and Chesterton– will contribute 28 percent of the purchase costs, and the county's E911 and Sheriff's Department will be responsible for the remaining 72 percent of the obligation. These three municipalities, as well as the town of Porter, will also contribute toward annual maintenance costs of the equipment. The financed purchase obligations began on September 15, 2020 and is for a period of 10 years, with the first payment due date of January 15, 2022. The financed purchase obligations will be paid in annual installments as defined in the payment schedule of the agreement. The present value of the future minimum payments has been determined using an effective interest rate of 2.453 percent per annum.

For the year ended December 31, 2022, the County incurred an interest expense of $84,406. Interest payable on this obligation in 2023 is $57,523. Future minimum payments and present values of the net minimum payments under this financed purchase obligations as of December 31, 2022 are as follows:

Year	Amount
2023	$ 293,594
2024	$ 293,594
2025	$ 293,594
2026	$ 293,594
2027	$ 293,594
2028	$ 293,594
2029	$ 293,594
2030	$ 293,594
2031	$ 293,594
Total minimum payments	$ 2,642,346
Less amount representing interest	(296,898)
Present value of net minimum payments	$ 2,345,448
Due within one year	$ 236,071
Due in more than one year	$ 2,109,377

The other two emergency dispatch financed purchase obligations are for infrastructure for an expansion of the MHz radio system and for the Public Safety Answering Point at the County Sheriff's Department. Financed purchase obligation payments for the radio system began in 2018 and are for a period of 10 years. Financed purchase obligations payments for the PSAP began in 2019 and are for a period of nine years. The financed purchase obligations are paid in annual installments as defined in the payment schedule of the agreements. The present value of the future minimum payments has been determined using an effective interest rate of 3.12 percent per annum for the radio system and 4.05% for the PSAP.

For the year ended December 31, 2022, the County incurred interest expense on these financed purchase obligations of $118,790. Interest payable on these financed purchase obligations in 2023 is $103,441.

Future minimum payments and present values of the net minimum payments under these capital financed purchase obligations as of December 31, 2022 are as follows:

Year	Amount
2023	$ 585,480
2024	$ 585,480
2025	$ 585,480
2026	$ 585,480
2027	$ 585,480
Total minimum lease payments	$ 2,927,399
Less amount representing interest	(268,486)
Present value of net minimum lease payments	$ 2,658,913
Due within one year	$ 497,898
Due in more than one year	$ 2,161,015

Amortization of assets under the above financed purchase obligations are included in depreciation expense. The cost of these assets (specifically, the portion that falls within county's capital asset threshold of $5,000 per item) are included in other capital assets, net of depreciation of the Statement of Net Position, December 31, 2022.

E. Long-term Liabilities

Primary Government

The primary government issues bonds to provide funds for the acquisition and construction of capital facilities and storm water projects. As of December 31, 2022, the County had three outstanding bonds, one of which is a general obligation bond and two of which are revenue bonds. The County's practice of paying the January general obligation bond payment in the prior December is reflected in the schedules below.

Purpose	Interest Rates	Balance Dec. 31, 2022	Current Portion	Non-Current
Governmental Activities:				
2001 Jail Building Corporation first mortgage refunding bonds	5.50%	$2,840,000	$2,840,000	$0
2017 Porter County Revenue Bonds	2%-3.25%	24,230,000	1,390,000	22,840,000
2017 Porter County Storm Water Bonds	2%-3.25%	17,300,000	825,000	16,475,000
Total Governmental Activities:		**$44,370,000**	**$5,055,000**	**$39,315,000**

Debt service requirements to maturity are as follows (for the General Obligation Bonds, this schedule assumes the county will continue its practice of paying the payment due in January in December of the current statement year):

	Jail Building Corp. refunding		County Revenue Bonds		County Storm Water Bonds	
Year Ended Dec. 31	Principal	Interest	Principal	Interest	Principal	Interest
2023	2,840,000	125,000	1,390,000	681,269	825,000	520,800
2024	-	-	1,415,000	653,319	850,000	495,900
2025	-	-	1,445,000	624,869	875,000	470,175
2026	-	-	1,480,000	592,144	900,000	443,775
2027			1,520,000	547,444	930,000	416,550
2028-2032	-	-	8,335,000	2,018,269	5,080,000	1,644,375
2033-2037	-	-	8,645,000	676,669	5,890,000	826,775
2038-2042	-	-	-	-	1,950,000	63,700
Totals	**2,840,000**	**125,000**	**24,230,000**	**5,793,981**	**17,300,000**	**4,882,050**

F. Lease Liabilities

The County leases various equipment, the terms of which expire in various years through 2037. Payments are fixed throughout the life of the lease or increase at a rate stated in the lease agreement. There are no variable payments associated with the County's leases. Under GASB 87, lease liabilities are initially measured at the present value of payments expected to be made during the lease term The leases were measured based upon the state rate (if available) or incremental borrowing rate at lease commencement.

The following is a schedule by year of payments due under lease liabilities as of December 31, 2022:

Year Ended Dec. 31	Principal	Interest	Total
2023	262,895	58,109	321,004
2024	261,503	47,502	309,005
2025	240,668	37,438	278,106
2026	223,443	28,106	251,549
2027	177,772	19,493	197,265
2028-2032	187,740	63,041	250,781
2033-2037	216,649	21,593	238,242
Totals	**1,570,672**	**275,282**	**1,845,954**

Discretely Presented Component Unit – Porter County Municipal Airport

The Porter County Municipal Airport refunded its 2008 revenue bonds in 2019 with a $4,500,000 Airport Revenue Refunding and Improvement Bond to finance runway enhancements. The following table provides information about this bond, followed by the debt service requirements to maturity.

Purpose	Interest Rates	Balance Dec. 31, 2022	Current Portion	Non-Current
2019 Airport Revenue Refunding and Improvement Bond	3.40%	$3,635,000	$255,000	$3,380,000
Total:		**$3,635,000**	**$255,000**	**$3,380,000**

	Revenue Bonds	
	Airport Revenue Refunding and Improvement Bonds	
Year Ended Dec. 31	Principal	Interest
2023	255,000	134,555
2024	260,000	125,800
2025	270,000	116,875
2026	280,000	107,610
2027	290,000	98,005
2028-2032	1,350,000	346,630
2033-2037	930,000	71,910
Totals	**3,635,000**	**1,001,385**

G. Changes in Long-Term Liabilities

Primary Government

The County's changes in long-term obligations for the year ended December 31, 2022 are shown in the following table. The County's practice of paying the General Obligation Bond payment, due January 10, in the prior December (i.e., January 10, 2023 due date paid in December, 2022) is reflected in the totals below.

	Purpose	Beginning Balance, 1-01-2022	Additions	Reductions	Ending Balance, 12-31-2022	Due within one year
General Obligation Bond	2011 First Mortgage Refunding Bonds, Jail Building Corp.	$5,525,000	$ -	$2,685,000	$2,840,000	$2,840,000
Revenue Bond	2017 General Government Revenue Bond	25,595,000	-	1,365,000	24,230,000	1,390,000
Bond Premium	2017 General Government Revenue Bond	337,777	-	21,792	315,985	
Revenue Bond	2017 Storm Water Revenue Bond	18,100,000	-	800,000	17,300,000	825,000
Bond Premium	2017 Storm Water Revenue Bond	333,290	-	19,045	314,245	
Total bonds payable:		49,891,067	-	4,890,837	45,000,230	5,055,000

Financed Purchase Obligations	Vehicles, voting,dispatch equipment	7,277,252	-	115,626	6,161,626	1,173,718
Lease Liabilities	Equipment	760,448	940,665	130,441	1,570,672	262,895
Compensated absences	Accrued vacation,comp time earned	954,000	901,426	954,000	901.426	901,426
Other post-employment benefit liability	County health insurance for retirees	1,633,832	-	55,219	1,578,613	-
Net pension liability -- PERF	Public employees retirement	6,595,687	12,803,885	3,346,567	16,053,005	-
Net pension liability -- Sheriff	Merit officers retirement	2,981,573	1,485,398	1,812,126	2,654,845	-
Total governmental activities long-term liabilities		$70,093,859	$16,131,374	$11,304,816	$73,920,417	$7,393,039

Discretely Presented Component Unit – Porter County Municipal Airport

The Porter County Municipal Airport's changes in long-term obligations for the year ended December 31, 2022 are shown in the following table.

Type	Purpose	Beginning balance, 1-01-2022	Additions	Reductions	Ending balance, 12-31-2022	Due within one year
Revenue bonds	Airport revenue refunding and improvement	$3,900,000	$0	$265,000	$3,635,000	$255,000
Compensated absences	Accrued vacation, comp time earned	46,073	33,995	46,073	33,995	33,995
Total long-term liabilities		$3,946,073	$33,995	$311,073	$3,668,995	$288,995

Discretely Presented Component Unit – Porter County Library

The Porter County Library changes in long-term obligations for the year ended December 31, 2022 are shown in the following table.

Type	Purpose	Beginning balance, 1-01-2022	Additions	Reductions	Ending balance, 12-31-2022	Due within one year
Compensated absences	Accrued vacation, comp time earned	$194,720	$139,258	$194,720	$139,258	$139,258
Net pension liability -- PERF	Public employees retirement	300,013	399,822	-	699,835	-
Total long-term liabilities		$494,733	$539,080	$194,720	$839,093	$139,258

Discretely Presented Component Unit – RWRD

The Porter County RWRD changes in long-term obligations for the year ended December 31, 2022 are shown in the following table.

Type	Purpose	Beginning balance, 1-01-2022	Additions	Reductions	Ending balance, 12-31-2022	Due within one year
Compensated absences	Accrued vacation, comp time earned	$19,599	$9,352	$19,599	$9,352	$9,352
Net pension liability -- PERF	Public employees retirement	71,845	112,654	-	184,499	-
Total long-term liabilities		$91,444	$122,006	$19,599	$193,851	$9,352

IV. Other Information

A. Tax Abatements

Porter County provides property tax abatements in accordance with Indiana Code 6-1.1-12.1. Abatements may be granted for both real and personal property in areas that are designated as an economic revitalization area (ERA). As the County's fiscal body, the Porter County Council is the designating body with the authority to approve property tax abatements for properties located within an ERA in the County's unincorporated areas. In counties without a consolidated city, the city and town councils serve as the designating body for abatements in ERAs located in their respective municipality.

Real Property Tax Abatements

In order to obtain an abatement for the redevelopment or rehabilitation of real property, the property owner or authorized representative must apply with its designating body. The application includes the Indiana Department of Local Government Finance prescribed Statement of Benefits (SB-1)/Real Property form. The SB-1 includes information about the proposed project, the estimated project cost, estimated assessed

valuation, and estimated jobs and salaries retained or created. All abatements must be approved in a public meeting with the passage of a resolution that includes the terms and schedule of the abatement. Under IC 6-1.1-12.1-17, the designating body may establish abatement schedules of up to 10 years with rates from 5% to 100% throughout the term of the abatement. The designating body may also negotiate other criteria in order for the applicant to receive the abatement. After an abatement is approved, the applicant must file the state prescribed form, RE-322, with the County Auditor by May 10 in order for the deduction to be applied to the following year's tax billing. The abatement percentage is applied to the eligible property's gross assessed value to arrive at the net assessed value used in the calculation of the tax bill. Each year of the abatement, the applicant must verify that it meets the commitments set forth in its agreement by submitting the prescribed compliance form, the Form CF-1/Real Property, with the designating body and County Auditor by May 15. Within 45 days of receiving the form, the designating body may determine if the property owner is in substantial compliance with the terms of its abatement. In the event the designating body determines non-compliance, it may revoke or deny the abatement for that specific year.

The real property abatements approved by the Porter County Council resulted in a total of $77,883 in taxes abated in 2022. The tax impact on the county government was $45,212. The real property tax abatements approved by the County for the 2022 tax year were as follows:

Governmental Entity	Purpose	Percentage of Taxes Abated during the Fiscal Year	Amount of Taxes Abated during the Fiscal Year
Porter County	Construction of a new general acute care hospital	5%	$ 77,842
	Renovation of existing building	5%	41

The following government entities within Porter County granted real property tax abatements that resulted in abated tax revenue for the county government of $194,131 in 2022.

Governmental Entity	Purpose	Percentage of Taxes Abated during the Fiscal Year	Amount of Taxes Abated during the Fiscal Year
City of Portage	Construction of a flex facility	30%	$25,136
	Construction of a warehouse building	5%	1,895
	Construction of a hotel building	40%	25,848
	Construction of new manufacturing facility	95%	28,739
	Expansion of manufacturing facility	10%	2,910
	Expansion of manufacturing facility	80%	37,793
	Renovation of existing building	95%	148,090

	Construction of a manufacturing facility	40%	107,061
	Construction of an industrial building	30%	4,080
	Expansion of manufacturing facility	5%	647
	Construction of a new steel service facility	10%	21,186
	Construction of new office building	95%	20,341
	Construction of residential units	Assorted	45,783
City of Valparaiso	Construction of a manufacturing facility	5%	6,330
	Construction of commercial warehouse	70%	12,279
	Expansion of warehouse building	40%	42,876
	Expansion of warehouse building	10%	36,494
	Expansion of commercial office building	5%	765
	Expansion of warehouse building	100%	71,147
	Expansion of commercial building	40%	2,923
	Expansion of office building, renovation, parking	90%	48,589
	Construction of new multi-tenant housing facility	100%	24,912
	Redeveloped commercial space, leased housing	10%	7,601
	Redeveloped commercial space, leased housing	5%	3,801
	Construction of commercial warehouse	60%	7,919
	Expansion of commercial office building	5%	381
	Expansion of office building and parking lot	20%	1,193
	Renovation of existing building	60%	5,375
	Construction of manufacturing facility	70%	22,312
	Construction of a new paper mill recycling facility	44%	180,948
	Construction of a new manufacturing facility	40%	20,826
	Construction of a mixed use building	100%	37,356
	Expansion of industrial building	50%	3,761
	Construction of a veterinary practice facility	90%	25,998
	Construction of office building	20%	2,322
	Expansion of warehouse and testing facility	40%	559
	Expansion of manufacturing facility	5%	1,860
		90%	93,269
	Construction of residential units	100%	18,989
Chesterton	Construction of a nursing home facility	10%	3,064

Burns Harbor	Construction of commercial garage	80%	2,806

Personal Property Tax Abatements

Personal property tax abatements follow the general process cited above for real property abatements in that property owners desiring a tax abatement must file an application with their designated body, which may grant an abatement under the terms established in a resolution approved at a public meeting. Personal property abatements are provided for the investment of qualifying new manufacturing, research and development, logistical distribution, or information technology equipment. The abatement is based on the adjusted cost of the new qualifying equipment included in the originally submitted SB-1 and reported by the taxpayer in their personal property tax return filed annually with the county or township assessor. If the equipment is not claimed on the personal property tax return, no abatement is given. Once the designating body approves the personal property abatement, the applicant must file forms with the assessor each year of the abatement. Depending on the type of property being abated, these forms include Form EZ-2, Form CF-1/PP, Form 103-ERA, Form 103-CTP, and Form PP-CCP, and Form 103-P5/ERA. The Assessor's Office calculates the personal property abatement each year using the minimum value ratio (MVR). As with real property abatements, the property owner must annually verify that they have met the commitments set forth in their agreement with the designating body, and the designating body may revoke all or part of the abatement if it determines non-compliance.

The personal property abatement approved by the County resulted in a total of $16,536 in taxes abated in 2022. The tax impact on the county government was $8,184. The personal property tax abatement approved by the County for the 2022 tax year was as follows:

Governmental Entity	Purpose	Percentage of Taxes Abated during the Fiscal Year	Amount of Taxes Abated during the Fiscal Year
Porter County	Installation of information technology equipment	MVR	$ 16,536

The following governmental entities within Porter County granted personal property tax abatements that resulted in abated tax revenue for the county government of $619,037 in 2022.

Governmental Entity	Purpose	Percentage of Taxes Abated during the Fiscal Year	Amount of Taxes Abated during the Fiscal Year
City of Portage	New manufacturing, logistics and IT equipment	MVR	$ 4,207
	Installation of new manufacturing equipment	MVR	2,395
	New manufacturing equipment	MVR	10,972
	Installation of manufacturing, logistics, IT equipment	MVR	14,582
	Installation of manufacturing equipment	MVR	645,968

	Installation of new manufacturing equipment for the production of steel and steel products	MVR	-
	Installation of new conveying and grinding equipment	MVR	909
City of Valparaiso	Installation of new paper mill equipment	MVR	693,905
	Installation of new machinery and equipment	MVR	57,039
	Installation of new manufacturing equipment	MVR	2,036
	Installation of a resinated line and camry trunk investment project	MVR	12,778
	Installation of new machinery for production in the metal processing industry	MVR	19,713
Town of Burns Harbor	Installation and upgrade of steel producing equipment.	MVR	1,153,621
	Installation of new manufacturing equipment	MVR	463,310
Town of Kouts	Installation of manufacturing and wire-making equipment	MVR	810

B. Encumbrances

Encumbrances outstanding at year-end do not represent GAAP expenditures or liabilities but budgetary accounting controls. All governmental fund budgets are maintained on the cash basis of accounting. At year end, department heads may request to encumber appropriations for goods and services ordered or under contract but not yet received. The encumbrances in fund balances are listed under assigned unless the fund balance is restricted or committed.

At December 31, 2022, the County had encumbrance commitments in the governmental funds as follows:

Major Funds:	Encumbrances
General Fund	$ 74,201
Health Fund (Internal Service Fund)	219,570
Major Funds Total:	293,771
Non-major funds:	
Cumulative Capital Development	6,738
Surveyor Perpetuation	667
Supplemental Adult Probation	300
County User Fees	299
Clerk Perpetuation	8,996
Non-Major Funds Total:	16,999
Total:	**$ 310,770**

C. Other Postemployment Benefits

Single-Employer Defined Benefit Healthcare Plan

Plan Description

Porter County Government allows retired employees the ability to receive county health care benefits until Medicare eligibility (age 65). All employees who have reached age 55 with 20 years of full-time service, including 10 years of service immediately prior to retirement, are eligible for retiree health benefits. Surviving spouses are eligible for COBRA coverage only. Dental coverage is bundled with the health plan. Vision

coverage is separate from the health plan, and participating retirees are required to contribute the full cost of coverage.

The same benefits available to active employees are also available to retirees on the plan. The County's health plan is self-insured. Retirees are required to contribute the full premium rate, which, as of April 1, 2022, is as follows:

Plan 1 PPO: $803.65 for eligible employee/ $1,699.53 for employee + spouse

Plan 2 HDHP: $566.77 for eligible employee/$1,198.59 for employee + spouse

At December 31, 2022, plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	4
Inactive plan members or beneficiaries entitled to but not yet receiving benefits	0
Active plan members	645
Total	649

The active participants' number includes active employees who currently have no health care coverage.

Actuarial methods and assumptions

The total OPEB liability of $1,578,613 was measured at December 31, 2022 and was determined on an actuarial valuation as of January 1, 2022. The total OPEB liability was determined using the following actuarial assumptions and other inputs

Measurement date	For fiscal year ending December 31, 2022, a December 31, 2022 measurement date was used.
Actuarial valuation date	January 1, 2022 with results actuarially projected on a "no gain / no loss" basis to get to the December 31, 2022 measurement date. Liabilities as of January 1, 2022 are based on an actuarial valuation date of January 1, 2022 with no adjustments.
Discount rate	2.25% as of January 1, 2022 and 4.31% as of December 31, 2022 for accounting disclosure purposes Refer to the Discussion of Discount Rates section for more information on selection of the discount rate.
Healthcare Cost Trend Rate	Healthcare trend rates have been updated to an initial rate of 7% decreasing to an ultimate rate of 4.5%
Salary Changes	Payroll growth rates include a general wage inflation of 2.25% plus merit/productivity increases as shown below. Merit increases for general employees are based on the most recent Indiana Public Retirement System Public Employees' Retirement Fund actuarial valuation as of June 30, 2021. Merit increases for police employees are based on the most recent Indiana Retirement System 1977 Police Officers' and

Firefighters' Retirement Fund actuarial valuation as of June 30, 2021. Merit increases for judges are based on the most recent Indiana Retirement System Judges' Retirement System actuarial valuation as of June 30, 2021. The assumptions from these state-wide valuations provide reasonable estimates of experience for municipal employers such as the Porter County. Merit increases are as shown below:

Age	General	Police	Judges
< 31	2.00%	0.25%	0.25%
31 - 45	1.50%	0.25%	0.25%
46 - 55	1.00%	0.25%	0.25%
56 - 60	0.50%	0.25%	0.25%
61+	0.25%	0.25%	0.25%

Inflation rate

2.25% per year

Employer funding policy

Pay-as-you-go cash basis

Cost method

Allocation of Actuarial Present Value of Future Benefits for services prior and after the Measurement Date was determined using Entry Age Normal Level % of Salary method where:

- Service cost for each individual participant, payable from date of employment to date of retirement, is sufficient to pay for the participant's benefit at retirement; and
- Annual Service Cost is a constant percentage of the participant's salary that is assumed to increase according to Payroll Growth.

Mortality

General and judge employees and retirees: SOA Pub-2010 General Headcount Weighted Mortality Table fully generational using Scale MP-2021

Police employees and retirees: SOA Pub-2010 Public Safety Headcount Weighted Mortality Table fully generational using Scale MP-2021

Surviving Spouses: SOA Pub-2010 Continuing Survivor Headcount Weighted Mortality Table fully generational using Scale MP-2021

Healthcare Coverage Election Rate

Active employees with current coverage: 30%
Active employees with no coverage: 0%
Inactive employees with current coverage: 100%
Inactive employees with no coverage: 0%

Disability

None

Health Care Trend Rates

FYE	Medical/Rx

2023	7.0%
2024	6.5%
2025	6.0%
2026	5.5%
2027	5.0%
2028+	4.5%

Changes in the total OPEB liability

	Total OPEB liability
Balance at December 31, 2021	$ 1,633,832
Changes for the year:	
Service cost	110,807
Interest	38,779
Changes of benefit terms	-
Changes in assumptions	(343,259)
Differences between expected and actual experience	180,941
Benefit payments	$ (42,487)
Net Changes	(55,219)
Balance at December 31, 2022	$ 1,578,613

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Rate

The following presents the total OPEB liability as of December 31, 2022, calculated using the discount rate assumed of 4.31% and what it would be using a 1% higher (5.31%) and 1% lower (3.31%) discount rate.

As of December 31, 2022	Total OPEB Liability
1% Decrease	$ 1,738,046
Current discount rate	$ 1,578,613
1% Increase	$ 1,433,092

The following presents the total OPEB liability as of December 31, 2022, using the health care trend rates assumed (starting at an initial rate of 7% decreasing to an ultimate rate of 4.5%) and what it would be using 1% higher (8% decreasing to an ultimate rate of 5.5%) and 1% lower (6% decreasing to an ultimate rate of 3.5%).

	Total OPEB liability
1% decrease	$ 1,373,662
Current trend rates	$ 1,578,613
1% increase	$ 1,824,366

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2022, the County recognized OPEB expense of $119,730. The County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 167,747	$ (393,013)
Changes of assumptions	$ 252,421	$ (305,119)
Net difference between projected and actual earnings on pension plan investments	--	--
Total	$ 420,168	$ (698,132)

The balances as of December 31, 2022 of the deferred outflows/(inflows) of resources will be recognized in OPEB expense in the future fiscal years as noted below:

Fiscal year ending	Balance
2023	$ (29,856)
2024	$ (29,856)
2025	$ (29,856)
2026	$ (29,858)
2027	$ (47,097)
Thereafter	$ (111,441)

D. TIF Revenues

The County's Redevelopment Commission has not established any Tax Increment Financing districts in the County as of December 31, 2022.

E. Pension Plans

	Net Pension Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
PERF	16,053,005	6,483,138	767,185	2,372,743
County Police Retirement Fund	2,654,845	2,096,166	1,750,026	749,061
County Police Benefit Fund	(866,487)	92,206	599,379	(103,904)
Totals	17,841,363	8,671,510	3,116,590	3,017,900

1. Cost-Sharing Multiple Employer Defined Benefit Pension Plans

Public Employees' Retirement Fund

Plan Description

The Indiana Public Employee's Retirement Fund Defined Benefit Account (PERF Hybrid DB) is a cost-sharing, multi-employer defined benefit plan which provides retirement, disability, and survivor benefits to plan members and beneficiaries. PERF Hybrid DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with IC 5-10.2 and IC 5-10.3 and administrative code 35 IAC 1.2, which give the county authority to contribute to the fund.

Porter County is part of the Public Employee's Defined Benefit Plan (PERF Hybrid). The INPRS retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account.

Retirement Benefits

The PERF retirement benefit consists of the sum of a defined benefit provided by employer contributions plus the amount credited to the member's annuity savings account. Pension benefits vest after 10 years of creditable service; certain elected officials vest after two terms in office. Members are immediately vested in their annuity savings account. At retirement, a member may choose to receive a lump sum payment of the amount credited to the member's annuity savings account, receive the amount as an annuity, or leave the contributions invested with INPRS. Vested PERF members leaving a covered position, who wait 30 days after termination, may withdraw their annuity savings account and will not forfeit creditable service or a full retirement benefit. However, if a member is eligible for a full retirement at the time of the withdrawal request, the member will have to begin drawing their pension benefit in order to withdraw the annuity saving account. A non-vested member who terminates employment prior to retirement may withdraw the annuity saving account after 30 days, but by doing so, forfeits their creditable service. A member who returns to covered service and works no less than six (6) months in a covered position may reclaim the forfeited creditable service.

A member who has reached age 65 and has at least 10 years of creditable service (eight years for certain elected officials) is eligible for normal retirement and, as such, is entitled to 100% of the pension benefit component. This annual pension benefit is equal to 1.1% times the average annual compensation times the number of years of creditable service. The average annual compensation in this calculation uses the highest 20 calendar quarters of salary in a covered position (or only four quarters for an elected official). All 20 calendar quarters do not need to be continuous, but they must be in groups of four (4) consecutive calendar quarters. The same calendar quarter my not be included in two (2) different groups. Member contributions paid by the employer on behalf of the member and severance pay up to $2,000 are included as part of the member's annual compensation.

A member who has reached age 60 and has at least 15 years creditable service is eligible for normal retirement and, as such, is entitled to 100 percent of the pension benefit. A member who is at least 55 years old and whose age plus number of years of creditable service is at least 85 is entitled to 100 percent of the benefits as described above. A member who has reached age 70 and 20 years of creditable service and still active in the PERF-covered position is entitled to 100 percent of the benefits described above.

A member who has reached at least age 50 and has at least 15 years of creditable service is eligible for early retirement with a reduced pension. A member retiring early receives 44 percent of the full benefit at age 50, increasing 5 percent per year up to 89 percent at age 59.

The plan guarantees no cost of living adjustments (COLA), but postretirement benefit increases are granted on an ad hoc basis pursuant to I.C. 5-10.2-12-4 and administered by the INPRS Board. Postretirement benefits have been issued to members as a 13th check.

Disability and Survivor Benefits

A member who at least five (5) years of creditable service and becomes disabled while in active service, on FMLA leave, receiving workers' compensation benefits, or receiving employer-provided disability insurance benefits may retire for the duration of the disability, if the member has qualified for Social Security disability and has furnished proof of the qualification. The disability benefit is calculated the same as that for a normal retirement without reduction for early retirement. The minimum benefit is $180 per month, or the actuarial equivalent.

Upon the death in service of a member with 15 or more years of creditable service or at least age 65 with 10 to 14 years of service, a survivor benefit may be paid to the surviving spouse or a dependent beneficiary. The payment is equal to the benefit which would have been payable to a beneficiary if the member had retired at age 50 or at death, whichever is later, under an effective election of the joint and survivor option available for retirement benefits. A survivor benefit may be paid if the member was receiving a benefit and selected five-year guaranteed, joint with full, joint with two-thirds, or joint with one-half form of payment. A spouse or dependent receives the benefit associated with the selected form of payment.

Financial Report

INPRS issues a publicly available stand-alone financial report that includes financial statements and required supplemental information for the plan as a whole. This report may be obtained by emailing questions@inprs.in.gov or by visiting www.in.gov/inprs or by writing the following:

Indiana Public Retirement System
1 North Capitol Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Contributions

Members are required to contribute 3% of their annual covered salary. The contribution requirements of plan members are established and may be amended by the INPRS Board of Trustees. The required contributions are based on actuarial investigation and valuation in accordance with IC 5-10.2. The funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are sufficient to fund the pension benefits when they become due. PERF members are required to contribute 3% of their annual covered salary. For 2022, the primary government is required to contribute at an actuarially determined rate of 11.2% of annual covered payroll. The primary government's contribution to the plan for the year ending December 31, 2022 shown by INPRS was $3,372,424 and was equal to the required contribution.

The primary government's pension plan data incorporates the Porter County Municipal Airport, a discretely presented component unit, because of the existence of a special funding situation.

Actuarial Assumptions

The total pension liability in the June 30, 2022 measurement date was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment Rate of Return	6.25%
Future Salary Increases (including inflation)	2.65%-8.65% based on service
Inflation	2.00%
Cost of Living Increases	1% COLA on January 1, 2022; no COLA in 2023 2024 – 0.4% compounded annually 2034 – 0.5% compounded annually 2039 – 0.6% compounded annually

In 2020, INPRS completed an actuarial experience study based on member experience between June 30, 2014 and June 30, 2019 and the adjusted assumptions were used beginning with the June 30, 2020 actuarial valuation.

The mortality assumption changed from the Publ-2010 Public Retirement Plans Mortality Tables with a fully generational projection of mortality improvements using SOA Scale MP-2019 to the Pub-2010 Public Retirement Plans Mortality Tables (Amount-Weighted) with a fully generational projection of mortality improvements using SOA Scale MP-2019.

The long-term return expectation for the INPRS defined benefit retirement plans has been determined by using a building-block approach and assumes a time horizon, as defined in the INPRS Investment Policy Statement. A forecasted rate of inflation serves as the baseline for the return expectation. In order to determine the expected long-term nominal rate of return, the asset class geometric real returns are projected for a 30-year time horizon. These returns are combined with a projected covariance matrix and the target asset allocations to create a range of expected long-term real rates of return for the portfolio. A range of possible expected long-term rates of return is created by adding the forecasted inflation to the expected long-term real rates or return and adding an expected contribution to the return due to manager selection. This range ultimately supports the long-term expected rate of return assumption of 6.25% selected by the Board as the discount rate. The assumption is a long-term assumption and is not expected to change with small fluctuations in the underlying inputs, but may change with a fundamental shift in the underlying market factors or significant asset allocation change.

Asset Class	Geometric Basis Long-Term Expected Real Rate of Return	Target Asset Allocation
Public Equity	3.6%	20.0%
Private Markets	7.7%	15.0%
Fixed Income – Ex Inflation Linked	1.4%	20.0%
Fixed Income – Inflation linked	(0.3)%	15.0%
Commodities	0.9%	10.0%
Absolute Return	2.1%	5.0%
Risk Parity	3.8%	20.0%
Leverage Offset	-	(15.0)%
Total		100.0%

Discount Rate

Total pension liability for each defined benefit pension plan was calculated using the discount rate of 6.25 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and where applicable from the members, would at the minimum be made at the actuarially determined required rates computed in accordance with the current funding policy adopted by the Board, and contributions required by the State of Indiana (the non-employer contributing entity) would be made as stipulated by State statute. Projected inflows from investment earnings were calculated using the 6.25 percent long-term assumed investment rate of return. Based on those assumptions, each defined benefit pension plan's fiduciary net position were projected to be available to make all projected future benefit payments of current plan members, therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability for each plan.

Public Employees Retirement Fund - Defined Contribution Account

The Indiana Public Employees' Retirement Fund Defined Contribution Account (PERF DC) is a multiple-employer defined contribution fund. 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 fund.

The fund provides supplemental retirement benefits to Indiana Public Employees' Retirement Fund Defined Benefit Account (PERF Hybrid DB) members as part of the Public Employees' Hybrid Plan (PERF Hybrid).

Member contributions are set by statute at 3% of compensation, and the employer may choose to make these contributions on behalf of the member; the County has opted not to make these contributions. Members are 100 percent vested in their account balance, which includes all contributions and earning.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The primary government recorded a pension liability of $16,053,005 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The primary government's proportion of the net pension liability was based on wages reported by employers relative to the collective wages of the plan. The primary government's plan has a special funding situation because it has a non-employer contributing entity legally responsible for making contributions that are used to provide pension benefits to members of the pension plan. The contributing entity is the Porter County Municipal Airport, a discretely presented component unit. As such, the primary government's pension data incorporates the Airport. At June 30, 2022, the primary government's proportionate share was .0050900 percent, which was an increase of .0000775 from its proportion measured as of June 30, 2021.

As of December 31, 2022, the Porter County Public Library System, a discretely presented component unit, reported a pension liability of $699,835 for its proportionate share of the net pension liability. At June 30, 2022, the Library's proportionate share was 0.0002219, which was a decrease of 0.0000061 from its proportion measured as of June 30, 2021.

As of December 31, 2022, the Porter County Recycling and Waste Reduction District, a discretely presented component unit, reported a pension liability of $184,499 for its proportionate share of the net pension liability. At June 30, 2022 the District's proportionate share was 0.0000585, which was an increase of 0.0000039 from its proportion measured as of June 30, 2021.

For the year ended December 31, 2022, the primary government recognized pension expense of $2,372,743. At December 31, 2022, the primary government reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 346,161	$ 61,052
Net difference between projected and actual earnings	1,981,111	-
Changes in assumptions	2,174,299	686,801
Changes in proportion and differences between employer contributions and proportionate share of contributions	396,614	19,332
County's contribution subsequent to measurement date	1,584,953	
Totals	**$ 6,483,138**	**$767,185**

The primary government reported $1,584,953 as deferred outflows of resources related to pensions resulting from the primary government's contributions subsequent to the measurement date that will be recognized as a reduction of net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2023	$891,008
2024	$1,403,725
2025	$(259,364)
2026	$2,095,631

For the year ended December 31, 2022, the Porter County Public Library System recognized pension an expense of $52,618. At December 31, 2022, the Library System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 15,091	$ 2,662

Net difference between projected and actual earnings	86,367	-
Changes in assumptions	94,789	29,941
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,570	48,048
Library's contribution subsequent to measurement date	67,652	
Totals	**$ 270,469**	**$ 80,651**

The Library reported $67,652 as deferred outflows of resources related to pensions resulting from its contributions subsequent to the measurement date that will be recognized as a reduction of net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June-22	
2023	$10,694
2024	$36,300
2025	$(16,188)
2026	$91,360

For the year ended December 31, 2022, the Recycling District recognized pension an expense of $26,501. At December 31, 2022, the District reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	**Deferred Inflows of Resources**
Difference between expected and actual experience	$ 3,978	$ 702
Net difference between projected and actual earnings	22,769	-
Changes in assumptions	24,989	7,893
Changes in proportion and differences between employer contributions and proportionate share of contributions	10,328	845
District's contribution subsequent to measurement date	21,325	
Totals	**$ 83,389**	**$ 9,440**

The Recycling District reported $21,325 as deferred outflows of resources related to pensions resulting from the contributions subsequent to the measurement date that will be recognized as a reduction of net pension liability in the year ended December 31, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31:	
2023	11,447
2024	18,518
2025	(1,425)
2026	24,084

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of Porter County's proportionate share of the plan, calculated using the discount rate of 6.25% and what it would be if it were calculated using a discount rate that is one percentage point lower (5.25%) or one percentage point higher (7.25%) than the current rate:

	1% Decrease (5.25%)	Current Discount Rate (6.25%)	1% Increase (7.25%)
County's proportionate share of the net pension liability	$27,119,402	$16,053,005	$6,822,824
Porter County Library's proportionate share of the net pension liability	1,182,278	699,835	297,443
Recycling District's proportionate share of the net pension liability	311,687	184,499	78,416

Benefit Payment Policies

Pension, disability, special death benefits, and distributions of contributions and interest are recognized when due and payable to members or beneficiaries. Benefits are paid once the retirement or survivor applications have been processed and approved. Distributions of contributions and interest are refunds from non-vested inactive members' annuity savings accounts. These distributions may be requested by members or automatically distributed by the fund when certain criteria are met.

2. Single-Employer Defined Benefit Pension Plans

County Police Retirement Plan

Plan Description

The Porter County Police Retirement Plan (Plan) is a single-employer defined benefit pension plan established to provide retirement, termination/severance, disability, and survivor benefits for a person employed by the Porter County Sheriff's Department (Employer) as a County Policeman, Sheriff, or Deputy Sheriff with full police power (Employee), as such terms are used in Indiana Code. Indiana Code 36-8-10-12 grants the authority to the Employer and a trustee to establish and amend the benefit terms to the Plan with approval of the county fiscal body. The Plan was established on January 1, 1970 and is administered by the Committee. The composition of the Committee, according to the Plan legal document, shall be the Sheriff and the Merit Board (the Merit Board, per IC 36-8-10-3, consists of five (5) members, three (3) members appointed by the Sheriff, and two (2) members elected by a majority vote of the members of the county police force).

At December 31, 2021 (Plan measurement date), Plan membership consisted of the following:

COUNTY POLICE RETIREMENT PLAN

Inactive plan members or beneficiaries currently receiving benefits	33
Inactive plan members or beneficiaries entitled to but not yet receiving benefits	12
Active plan members	67
Total	112

Benefits Provided

The Plan provides that the monthly retirement benefit shall be a pension payable for the member's lifetime equal to two and one-half percent (2-1/2%) of the member's average monthly wage received during the highest paid five (5) calendar years before retirement (such calendar years do not need to be consecutive) plus one dollar ($1.00); this sum multiplied by the member's years of credited service up to twenty (20) years; plus an additional two percent (2%) of the member's average monthly wage, as outlined above, multiplied by the member's years of credited service in excess of twenty (20) years up to an additional twelve (12) years. Members are eligible to retire as of normal retirement for an unreduced benefit upon attainment of age fifty (50).

A reduced early retirement benefit is available to members with at least twenty (20) years of credited service any time after attainment of age forty-five (45) with a reduction factor of five-twelfths percent (5/12%) for each month by which the early retirement date precedes what would have been the normal retirement date.

A member who continues employment beyond his normal retirement age shall be eligible for a late retirement benefit upon actual retirement equal to the member's benefit earned in accordance to the normal retirement formula with credit given for subsequent service (provided that the thirty-two (32) year credited service maximum shall not be exceeded in computing the benefit).

The severance benefit payable to a member prior to completion of five (5) years of credited service is a lump sum payment of the net amount of contributions (including interest) plus the amount transferred by the member for the purchase of credited service. After completion of five (5) years of credited service, a member may elect to receive either a lump sum, as outlined above, or a monthly benefit equal to the amount earned under the normal retirement benefit formula, using credited service as of his date of severance, multiplied by the vesting factor outlined in the plan document with respect to years of vesting service with payment commencing on the member's normal retirement date.

If a member separates employment due to disability, he shall receive a lump sum payment of the net amount of contributions (including interest) plus the amount transferred by the member for the purchase of credited service.

In the event a married or unmarried member who has not yet completed five (5) years of credited service dies prior to the commencement of any benefit from the Plan, the designated beneficiary shall be entitled to receive a death benefit which shall be a lump sum equal to his net amount of contributions (including interest) plus the amount transferred by the member for the purchase of credited service.

In the event an unmarried member who has completed five (5) years of credited service dies prior to the commencement of any benefit from the Plan, the designated beneficiary shall be entitled to a lump sum equal to the net amount of contributions (including interest) and a monthly death benefit of two hundred forty (240) monthly payments that would have been payable to the member if he had severed employment on the date of death and elected a life annuity with two hundred forty (240) guaranteed payments payable at his normal retirement date.

In the event a married member who has completed five (5) years of credited service dies prior to the commencement of any benefit from the Plan, the surviving spouse shall be entitled to a lump sum equal to the net amount of contributions (including interest) and a monthly survivor annuity commencing on the date specified by the spouse, but not earlier than the member's early retirement date nor later than the member's normal retirement date, in the amount that would have been payable had the member severed employment and commenced receipt of his retirement benefits in the form of an actuarial equivalent one hundred percent (100%) joint and survivor annuity on the date elected by his surviving spouse.

The Employer intends to contribute to the Plan each year such amounts as may be required to operate the Plan on a sound actuarial basis. The minimum annual contribution by the department must be sufficient, as determined by the pension engineers, to prevent deterioration in the actuarial status of the trust fund during the year. According to IC 36-8-10-12(e), if the department fails to make minimum contributions for three (3) successive years, the pension trust terminates and the trust fund shall be liquidated. For the year ending December 31, 2022, the mandatory member contribution rate (per the Plan's legal document) was 3.00% of annual pay and the actuarially determined Employer's contribution rate was 26.9% of annual payroll.

Investment Policy

The pension plan's policy regarding the allocation of invested assets is established and may be amended by the Committee overseeing the plan. The plan uses a long-term outlook when selecting the investment/asset return assumption, which is currently 6.50%. Because the volatility of investment returns directly affects the fair market value of assets, a five-year smoothing method is utilized to "smooth" the

variability of the returns to help maintain a more stable contribution rate. The investment risk closely corresponds to the asset allocation of the plan.

Rate of Return

For the year ended December 31, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan expense, was (10.06%). The money-weighted rate of return expresses the investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Deferred Retirement Option Program

The Deferred Retirement Option Program (DROP) for the Plan was established on January 1, 2015 pursuant to the Plan legal document and is governed by the Employer and a trustee. Members of the Plan who are eligible to retire with an unreduced benefit may elect to accumulate a DROP benefit while continuing to work. At the time of their election, the member executes an irrevocable election to retire on a DROP retirement date and remain in active service, but the member does not contribute to the fund during the DROP period.

A member who has attained age fifty (50) may irrevocably elect to enter the DROP for a period not longer than five (5) years and shall not extend beyond the date the member is credited with thirty-two (32) years of service. From the date the member enters the DROP, he will not be credited with any additional years of service. The member's DROP frozen benefit will be equal to the monthly pension benefit calculated under the standard benefit formula based upon the member's salary and years of credited service as of the DROP entry date. Upon actual severance of employment by retirement at any time after the DROP entry date, the member will receive their DROP benefit accumulation in the available form/option elected by the member in addition to the DROP frozen benefit to be paid as a monthly annuity. As of December 31, 2022 the balance of the amounts held by the plan pursuant to the DROP is $35,589.

Net Pension Liability of the Plan

The components of the net pension liability of the Plan at the December 31, 2021 measurement date were as follows:

Total pension liability	$ 23,425,348
Plan fiduciary net position	(20,770,503)
Plan's net pension liability	$ 2,654,845
Plan fiduciary net position as a percentage of the total pension liability	88.67%

Pension Expense of the Plan

Pension expense of $749,061 must be recognized for the fiscal year ending December 31, 2022.

Significant Actuarial Assumptions

Measurement Date	December 31, 2021
Liabilities	December 31, 2022 - Actual member census data as of December 31, 2021 was used in the valuation.

Inflation Rate	3.00% per annum
Future Salary Increases	4.00% per annum (3.00% increases due to inflation and 1.00% due to merit/seniority.)
Investment Rate of Return	6.50% per annum, net of pension plan investment expenses, including inflation
Cost of Living Increase	Not Applicable
Mortality Assumption	Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2020 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables). Also see Retirement Plan Benefit Payment Form and Assumptions shown below.
Retirement Plan Benefit Payment Form and Assumptions	100% of participants are assumed to elect a single life annuity at retirement; 0% of active participants are assumed to elect the lump sum optional form at retirement (determined using a 7.50% interest rate and the UP-84 90/10 Male/Female mortality table as defined in the Retirement Plan Legal Document). The Lump Sum Utilization Rate will be reviewed annually and updated, as needed, based upon actual plan experience.

Discount Rate

The discount rate used to measure the total pension liability was 6.50% as of December 31, 2021, and is equal to the long-term expected return on plan investments. The projection cash flows used to determine the discount rate assumed that employer contributions would be made at the actuarially calculated rate computed in accordance with IC 36-8-10-12(e) to prevent the deterioration in the actuarial status of the trust. The future contribution assumption was based upon the review of recent Employer contribution history compared to the corresponding actuarially determined contributions. Based on this assumption, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the Porter County Police Retirement Plan, calculated using the discount rate of 6.50%, as well as what the Porter County Police Retirement Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net Pension Liability (Asset)	$ 5,932,977	$ 2,654,845	$ (27,297)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The County reported deferred outflows / (inflows) of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	76,175	331,237
Net difference between projected and actual earnings	0	1,383,059
Changes in assumptions	822,680	35,730
County's contributions subsequent to measurement date	1,197,311	0
Totals	$2,096,166	$1,750,026

The balances as of December 31, 2022 of the deferred outflows/(inflows) of resources will be recognized in pension expense as follows:

Fiscal Year End	
Dec. 31, 2023	($112,987)
Dec. 31, 2024	($502,178)
Dec. 31, 2025	($265,694)
Dec. 31, 2026	($39,561)
Dec. 31, 2027	$62,249
Thereafter	-

The County's contributions of $1,197,311 subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending December 31, 2023.

Amortization Periods

The changes in total pension liability due to liability experience losses/(gains) and changes in assumptions for the most current year have been amortized over 5.641 years, the average remaining service of all members with any liability in the plan as of January 1, 2021. The change in net pension liability due to investment losses/(gains) has been amortized over 5.000 years as prescribed.

Assumption Changes

The changes in assumptions for base year ending December 31, 2022 reflect the change from the use of the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2020 (separate

employee, retiree, contingent survivor, and disabled retiree tables and male & female tables) and a discount rate of 6.75%to the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2021 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables) and a discount rate of 6.50%. The changes in assumptions for base year ending December 31, 2020 reflect the change from the use of the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2019 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables) to the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2020 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables). The changes in assumptions for base year ending December 31, 2019 reflect the change from the use of the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2018 (separate employee & annuitant tables and male & female tables) to the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2019 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables). The changes in assumptions for base year ending December 31, 2018 reflect the change from the use of the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2018 (separate employee & annuitant tables and male & female tables). The changes in assumptions for base year ending December 31, 2017 reflect the change from the use of the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee & annuitant tables and male & female tables). The changes in assumptions for base year ending December 31, 2016 reflect the change from the use of the RP-2014 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2015 (separate employee & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & annuitant tables and male & female tables).

County Police Benefit Plan

Plan Description

The Porter County Police Benefit Plan (Plan) is a single-employer defined benefit pension plan established to provide disability, death, and survivor/dependent benefits for a person employed by the Porter County Sheriff's Department (Employer) as a County Policeman, Sheriff, or Deputy Sheriff with full police power (Employee), as such terms are used in Indiana Code. Indiana Code 36-8-10 Sections 14, 15, 16 and 17 grant the authority to the Employer and a trustee to establish and amend the benefit terms to the Plan with approval of the County fiscal body. The Plan was established on January 1, 1970 and is administered by the Committee. The composition of the Committee, according to the Plan legal document, shall be the Sheriff and the Merit Board (the Merit Board, per IC 36-8-10-3, consists of five (5) members, three (3) members appointed by the Sheriff, and two (2) members elected by a majority vote of the members of the County police force).

At December 31, 2021 (Plan Measurement Date), Plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	3
Inactive plan members or beneficiaries entitled to but not yet receiving benefits	34
Active plan members	67
Total	104

Benefits Provided

If an eligible member becomes disabled, the Plan shall provide a monthly benefit payable for life or until recovery from the disability. The amount of the monthly benefit shall be determined by the Sheriff and by the Merit Board, subject to the maximum described in the Plan's legal document, but shall not exceed a reasonable amount.

Each eligible member shall be insured by a life insurance contract in the face amount of seventy-five thousand dollars ($75,000), with a matching amount of accidental death insurance. The purchase and maintenance of the insurance contract is provided by the Plan.

In the event that an eligible member dies prior to the termination of his employment for whatever reason or after his actual retirement as of an early, normal, or late retirement date or for reason of his disability, there shall be payable a five hundred dollar ($500) monthly benefit to such member's surviving spouse to whom he was married on the date of his death or on the date of his retirement, if earlier, for the spouse's remaining lifetime.

In addition to the surviving spouse's death benefit, a monthly benefit shall be payable on behalf of each dependent child under the age of eighteen (18) years of such deceased member in an amount equal to one hundred dollars ($100) per month. The dependent child's monthly benefit will cease upon the earlier of the child's eighteenth (18th) birthday or date of death.

Contributions

The Employer intends to contribute to the Plan each year such amounts as may be required to operate the Plan on a sound actuarial basis. The minimum annual contribution by the department must be sufficient, as determined by the pension engineers, to prevent deterioration in the actuarial status of the trust fund during the year. According to IC 36-8-10-12(e), (i)f the department fails to make minimum contributions for three (3) successive years, the pension trust terminates and the trust fund shall be liquidated. For the year ending December 31, 2021, the actuarially determined Employer's contribution rate was 1.7% of annual payroll.

Investment Policy

The pension plan's policy regarding the allocation of invested assets is established and may be amended by the Committee overseeing the plan. The plan uses a long-term outlook when selecting the investment/asset return assumption, which is currently 6.50%. Because the volatility of investment returns directly affects the fair market value of assets, a five-year smoothing method is utilized to "smooth" the variability of the returns to help maintain a more stable contribution rate. The investment risk closely corresponds to the asset allocation of the plan.

Rate of Return

For the year ended December 31, 2021, the annual money-weighted rate of return on pension plan investments, net of pension plan expense, was 9.85%. The money-weighted rate of return expresses the investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Asset of the Plan

The components of the net pension asset of the Plan at December 31, 2021 measurement date were as follows:

Total pension liability	$ 1,615,446
Plan fiduciary net position	(2,481,933)
Plan's net pension asset	$ (866,487)
Plan fiduciary net position as a percentage of the total pension liability	153.64%

Pension Expense of the Plan

Pension income of ($103,904) must be recognized for the fiscal year ending December 31, 2022.

Significant Actuarial Assumptions

Measurement Date	December 31, 2021
Liabilities	December 31, 2021 - Actual member census data as of December 31, 2022 was used in the valuation.
Inflation Rate	3.00% per annum
Future Salary Increases	4.00% per annum (3.00% increases due to inflation and 1.00% due to merit/seniority.)
Investment Rate of Return	6.50% per annum, net of pension plan investment expenses, including inflation
Cost of Living Increase	Not Applicable
Mortality Assumption	Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2020 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables)

Discount Rate

The discount rate used to measure the total pension liability was 6.50% as of December 31, 2021, and is equal to the long-term expected return on plan investments. The projection cash flows used to determine the discount rate assumed that employer contributions would be made at the actuarially calculated rate computed in accordance with IC 36-8-10-12(e) to prevent the deterioration in the actuarial status of the trust. The future contribution assumption was based upon the review of recent Employer contribution history compared to the corresponding actuarially determined contributions. Based on this assumption, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members.

Sensitivity of the Net Pension Asset to Changes in the Discount Rate

The following presents the net pension asset of the Porter County Police Benefit Plan, calculated using the discount rate of 6.50%, as well as what the Porter County Police Benefit Plan's net pension asset would be if it were calculated using a discount rate that is 1-percentage-point lower (5.50%) or 1-percentage-point higher (7.50%) than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net Pension Asset	($619,911)	($866,487)	($1,064,312)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The County reported deferred outflows / (inflows) of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 0	$ 393,119
Net difference between projected and actual earnings	0	179,094
Changes in assumptions	47165	27,166
County's contributions subsequent to measurement date	45,041	0
Totals	$ 92,206	$ 599,379

The balances as of December 31, 2022 of the deferred outflows / (inflows) of resources will be recognized in pension expense as follows:

Dec. 31, 2023	($160,491)
Dec. 31, 2024	($180,005)
Dec. 31, 2025	($127,577)
Dec. 31, 2026	($64,563)
Dec. 31, 2027	($19,578)
Thereafter	-

The County's contributions of $45,041 subsequent to the measurement date will be recognized as a reduction of net pension liability in the year ending December 31, 2023.

Amortization Periods

The changes in total pension liability due to liability experience losses/(gains) and changes in assumptions for the most current year have been amortized over 6.075 years, the average remaining service of all members with any liability in the plan as of January 1, 2021. The change in net pension liability due to investment losses/(gains) has been amortized over 5.000 years as prescribed.

Assumption Changes

The changes in assumptions for base year ending December 31, 2021 reflect the change from the use of the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2020 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables) and a discount rate of 6.75%to the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2021 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables) and a discount rate of 6.50%. The changes in assumptions for base year ending December 31, 2020 reflect the change from the use of the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2019 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables) to the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2020 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables). The changes in assumptions for base year ending December 31, 2019 reflect the change from the use of the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2018 (separate employee & annuitant tables and male & female tables) to the Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2019 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables). The changes in assumptions for base year ending December 31, 2018 reflect the change from the use of the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2018 (separate employee & annuitant tables and male & female tables). The changes in assumptions for base year ending December 31, 2017 reflect the change from the use of the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Total Dataset Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2017 (separate employee & annuitant tables and male & female tables). The changes in assumptions for base year ending December 31, 2016 reflect the change from the use of the RP-2014 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2015 (separate employee & annuitant tables and male & female tables) to the RP-2014 Adjusted to 2006 Blue Collar Mortality with Two Dimensional Generational Mortality Improvement Scale MP-2016 (separate employee & annuitant tables and male & female tables).

H. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial Coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Self Insurance

The primary government has chosen to establish a dedicated fund for costs associated with medical benefits to employees, retirees and dependents. The health fund is an internal service fund where assets are set aside for claim settlements. Amounts paid into the fund by all participating funds are available to pay claims, reserves and administrative costs of the program. Interfund premiums are based on hybrid of cost per employee with additional amounts required to support the program paid through lump sum allocations.

Claim expenditures and liabilities of the fund are reported when it is probably that a loss has occurred, and the amount of the loss can be reasonably estimated.

Annual amounts payable to the Porter County Health Fund are based on actuarial estimates of the amounts necessary to pay prior and current year claims, maintaining a cash reserve and stop loss insurance coverage to offset catastrophic losses.

A liability for a claim is established if information indicates that a liability has been incurred within ninety (90) days following year end. Liabilities include an amount for claims that have been incurred but not paid. The County does not allocate overhead costs or other non-incremental costs to the claims liability.

Claims Liability

	Current Year	Prior Year
Unpaid claims – beginning of year	$ 1,484,566	$ 610,343
Current Year Claims and changes in estimates	12,216,201	11,402,632
Claim payments	11,481,138	10,528,409
Unpaid claims – end of year	$ 2,219,629	$ 1,484,566

I. Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the County is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the County attorney that the likelihood is remove that any such claims or proceedings will have a material adverse effect on the County's financial position or results of operations.

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of grants. Management believes such disallowances, if any, would be immaterial.

The County has active construction projects as of December 31, 2022. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

J. Effect of New Accounting Standards on Future-Period Financial Statements

- Statement No. 99, *Omnibus 2022*
- Statement No. 100, *Accounting Changes and error Corrections* – an amendment of GASB Statement No. 62
- Statement No. 101, *Compensated Absences*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 102, *Certain Risk Discloures*

When they become effective, application of these standards may restate portions of these financial statements.

K. Subsequent Event

In December 2023, the County issued $23.325,000 of general obligation bond for capital projects including construction, expansion, renovation and improvements to County Jail facilities. Semi-annual principal and interest payments are due beginning of July 2024 and continue through 2043.

PORTER COUNTY, INDIANA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS
For Fiscal Years Ending December 31
Last 10 Years

County Police Retirement Plan

	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY								
Service cost	$ 742,433	$ 722,368	$ 665,446	$ 613,082	$ 597,326	$ 550,003	$ 546,584	$ 534,470
Interest	1,464,244	1,383,932	1,288,117	1,205,649	1,155,384	1,087,592	1,061,470	1,055,942
Changes in plan provisions	-	-	-	-	-	-	-	-
Difference between expected and actual experience	(126,949)	(156,932)	(199,407)	213,845	(189,311)	471,764	(253,701)	(482,393)
Change in assumptions	736,338	(26,357)	394,912	(49,844)	180,693	(149,443)	(91,320)	548,873
Benefit payments	(743,547)	(764,753)	(812,241)	(814,649)	(1,252,150)	(708,360)	(1,081,662)	(965,486)
Net change in Total Pension Liability	2,072,519	1,158,258	1,336,827	1,168,083	491,942	1,251,556	181,371	691,406
Total Pension Liability - Beginning of year	21,352,829	20,194,571	18,857,744	17,689,661	17,197,719	15,946,163	15,764,792	15,073,386
Total Pension Liability - End of year	$ 23,425,348	$ 21,352,829	$ 20,194,571	$ 18,857,744	$ 17,689,661	$ 17,197,719	$ 15,946,163	$ 15,764,792
PLAN FIDUCIARY NET POSITION								
County contributions	1,221,951	$ 1,107,260	$ 1,019,178	$ 1,005,084	$ 948,134	$ 953,068	$ 936,804	$ 879,411
Employee contributions	134,153	127,521	122,920	115,699	108,381	100,844	100,662	104,847
Net transfers into (out of) trust	-	(13)	(84,115)	(95,536)	(100,177)	-	-	(44,386)
Net investment income	1,876,884	2,294,514	2,237,220	(948,145)	1,262,616	694,744	144,817	586,403
Benefit payments	(743,547)	(764,753)	(812,241)	(814,649)	(1,252,150)	(708,360)	(1,081,662)	(965,486)
Administrative expenses	(90,194)	(77,103)	(72,665)	(70,614)	(75,976)	(71,816)	(74,147)	(69,974)
Other	-	-	84,115	95,536	100,177	-	-	44,386
Net change in Plan Fiduciary Net Position	2,399,247	2,687,426	2,494,412	(712,625)	991,005	968,480	26,474	535,201
Plan Fiduciary Net Position - Beginning of year	18,371,256	15,683,830	13,189,418	13,902,043	12,911,038	11,942,558	11,916,084	11,380,883
Plan Fiduciary Net Position - End of year	20,770,503	$ 18,371,256	$ 15,683,830	$ 13,189,418	$ 13,902,043	$ 12,911,038	$ 11,942,558	$ 11,916,084
Net Pension Liability	$ 2,654,845	$ 2,981,573	$ 4,510,741	$ 5,668,326	$ 3,787,618	$ 4,286,681	$ 4,003,605	$ 3,848,708
Plan fiduciary net position as a percentage of the total pension liability	88.67%	86.04%	77.66%	69.94%	78.59%	75.07%	74.89%	75.59%
Covered payroll	4,367,457	4,334,758	4,216,151	3,986,256	3,695,218	3,625,190	3,275,789	3,273,102
Net pension liability as a percentage of covered payroll	60.79%	68.78%	106.99%	142.20%	102.50%	118.25%	122.22%	117.59%

Notes to Schedule:
*Information presented for the years information is available

PORTER COUNTY, INDIANA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF CHANGES IN THE COUNTY'S NET PENSION LIABILITY AND RELATED RATIOS
For the Fiscal Years Ending December 31
Last 10 Years

County Police Benefit Plan

	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY								
Service cost	$ 109,048	$ 105,155	$ 102,655	$ 96,638	$ 96,834	$ 93,364	$ 93,433	$ 93,209
Interest	109,851	112,895	114,700	113,557	112,892	110,552	109,523	81,959
Changes in plan provisions	-	-	-	-	-	-	-	-
Difference between expected and actual experience	(149,620)	(197,548)	(139,564)	(137,558)	(111,877)	(112,110)	(114,520)	205,740
Change in assumptions	54,961	(5,410)	(39,318)	3,544	(22,534)	4,661	(7,863)	125,269
Benefit payments	(59,268)	(69,768)	(65,268)	(65,268)	(65,268)	(65,268)	(65,268)	(42,167)
Net change in Total Pension Liability	64,972	(54,676)	(26,795)	10,913	10,047	31,199	15,305	464,010
Total Pension Liability - Beginning of year	1,550,474	1,605,150	1,631,945	1,621,032	1,610,985	1,579,786	1,564,481	1,100,471
Total Pension Liability - End of year	$ 1,615,446	$ 1,550,474	$ 1,605,150	$ 1,631,945	$ 1,621,032	$ 1,610,985	$ 1,579,786	$ 1,564,481
PLAN FIDUCIARY NET POSITION								
County contributions	$ 71,623	$ 84,228	$ 84,115	$ 95,536	$ 100,177	$ 100,979	$ 45,366	$ 44,386
Employee contributions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Net transfers into (out of) trust	-	13		-	-	-	-	-
Net investment income	230,168	299,635	267,476	(105,291)	155,286	86,505	10,109	73,238
Benefit payments	(59,268)	(69,768)	(65,268)	(65,268)	(65,268)	(65,268)	(65,268)	(42,167)
Administrative expenses	(17,167)	(16,545)	(15,381)	(14,976)	(16,120)	(15,722)	(17,157)	(8,810)
Other	-	-	-	-	-	-	-	-
Net change in Plan Fiduciary Net Position	225,356	297,563	270,942	(89,999)	174,075	106,494	(26,950)	66,647
Plan Fiduciary Net Position - Beginning of year	2,256,577	1,959,014	1,688,072	1,778,071	1,603,996	1,497,502	1,524,452	1,457,805
Plan Fiduciary Net Position - End of year	$ 2,481,933	$ 2,256,577	$ 1,959,014	$ 1,688,072	$ 1,778,071	$ 1,603,996	$ 1,497,502	$ 1,524,452
Net Pension Liability (Asset)	$ (866,487)	$ (706,103)	$ (353,864)	$ (56,127)	$ (157,039)	$ 6,9 '9	$ 82,284	$ 40,029
Plan fiduciary net position as a percentage of the total pension liability	153.64%	145.54%	122.05%	103.44%	109.69%	99.57%	94.79%	97.44%
Covered payroll	4,367,457	4,334,758	4,216,151	3,986,256	3,695,218	3,625,190	3,275,789	3,273,102
Net pension liability (asset) as a percentage of covered payroll	-19.84%	-16.29%	-8.39%	-1.41%	-4.25%	0.19%	2.51%	1.22%

Notes to Schedule:
*Information presented for the years information is available

PORTER COUNTY, INDIANA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF COUNTY CONTRIBUTIONS
For Fiscal Years Ending December 31
Last 10 Years

County Police Retirement Plan

	2022	2021	2020	2019	2018
Actuarially determined contribution**	$ 1,166,139	$ 1,179,478	$ 1,062,468	$ 974,813	$ 955,002
County contributions recognized	1,197,311	1,221,951	1,107,260	1,019,178	1,005,084
Contribution deficiency (excess)	$ (31,172)	$ (42,473)	$ (44,792)	$ (44,365)	$ (50,082)
Covered payroll	$ 4,726,698	$ 4,367,457	$ 4,216,151	$ 3,986,256	$ 3,695,218
Contributions recognized as a percentage of covered payroll	25.33%	27.98%	26.26%	25.57%	27.20%

County Police Retirement Plan

	2017	2016	2015	2014	2013
Actuarially determined contribution**	$ 897,034	$ 896,301	$ 880,670	$ 826,639	$ 806,291
County contributions recognized	948,134	953,068	936,804	879,411	854,666
Contribution deficiency (excess)	$ (51,100)	$ (56,767)	$ (56,134)	$ (52,772)	$ (48,375)
Covered payroll	$ 3,625,190	$ 3,275,789	$ 3,273,102	$ 3,380,168	$ 3,265,192
Contributions recognized as a percentage of covered payroll	26.15%	29.09%	28.62%	26.02%	26.18%

Notes to Schedule

Valuation date: 12/31/2022

**Actuarially determined contribution rates are calculated as of January 1, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine most current contribution rate above:

Actuarial cost method	Entry Age Normal Cost
Amortization method	Level percentage of payroll, closed
Remaining amortization period	25 years
Asset valuation method	5-year Asset Smoothing, limited to 80% and 120% of market value
Inflation	3.00%
Salary increases	4.00% average, including inflation
Investment rate of return	6.50%
Retirement Age	The latter of age 50 or one year from the valuation date
Mortality	Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2021 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables)

Other Information:

None

PORTER COUNTY, INDIANA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF COUNTY CONTRIBUTIONS
For Fiscal Years Ending December 31
Last 10 Years

County Police Benefit Plan

	2022	2021	2020	2019	2018
Actuarially determined contribution**	$ 45,041	$ 71,623	$ 84,228	$ 84,115	$ 95,536
County contributions recognized	45,041	71,623	84,228	34,115	95,536
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 4,726,698	$ 4,367,457	$ 4,216,151	$ 3,986,256	$ 3,695,218
Contributions recognized as a percentage of covered payroll	0.95%	1.64%	2.00%	2.11%	2.59%

County Police Benefit Plan

	2017	2016	2015	2014	2013
Actuarially determined contribution**	$ 100,177	$ 100,979	$ 45,366	$ 44,386	$ 6,942
County contributions recognized	100,177	100,979	45,366	44,386	6,942
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 3,625,190	$ 3,275,789	$ 3,273,102	$ 3,380,168	$ 3,265,192
Contributions recognized as a percentage of covered payroll	2.76%	3.08%	1.39%	1.31%	0.21%

Notes to Schedule

Valuation date: 12/31/2022

**Actuarially determined contribution rates are calculated as of January 1, two years prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine most current contribution rate above:

Actuarial cost method	Aggregate
Amortization method	Not applicable
Remaining amortization period	Not applicable
Asset valuation method	5-year Asset Smoothing, limited to 80% and 120% of market value
Inflation	3.00%
Salary increases	4.00% average, including inflation
Investment rate of return	6.50%
Retirement Age	The latter of age 50 or one year from the valuation date
Mortality	Pub-2010 Safety Amount-Weighted Mortality Projected Generationally with Scale MP-2021 (separate employee, retiree, contingent survivor, and disabled retiree tables and male & female tables)

Other Information:

None

PORTER COUNTY, INDIANA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF INVESTMENT RETURNS
For Fiscal Years Ending December 31
Last 10 Fiscal Years

County Police Benefit Plan

	2022	2021	2020	2019	2018
Annual money-weighted rate of return	-11.79%	9.85%	15.05%	16.23%	-6.69%

	2017	2016	2015	2014	2013
Annual money-weighted rate of return	9.49%	5.50%	0.33%	4.72%	12.20%

County Police Retirement Plan

	2022	2021	2020	2019	2018
Annual money-weighted rate of return	-12.55%	10.06%	14.51%	16.78%	-6.72%

	2017	2016	2015	2014	2013
Annual money-weighted rate of return	9.75%	5.80%	0.79%	5.03%	12.70%

PORTER COUNTY, INDIANA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY AND RELATED RATIOS
Last 10 Fiscal Years
INPRS (PERF)

Year Ended**	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Member Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan fiduciary net position as a percentage of the total pension liability
County***					
June 30, 2022	0.5090%	16,053,005	33,029,123	48.60%	88.67%
June 30, 2021	0.5013%	6,595,687	27,636,155	23.87%	92.51%
June 30, 2020	0.4941%	14,924,674	26,676,164	55.95%	81.45%
June 30, 2019	0.4871%	16,099,296	25,378,904	63.44%	80.06%
June 30, 2018	0.4744%	16,115,243	24,206,016	66.58%	78.89%
June 30, 2017	0.4623%	20,625,715	22,935,369	89.93%	76.60%
June 30, 2016	0.4710%	21,374,258	22,571,156	94.70%	75.30%
June 30, 2015	0.4572%	18,622,123	21,899,979	85.03%	77.30%
June 30, 2014	0.4651%	12,221,475	22,705,731	53.83%	84.30%
Component Unit:					
Recycling and Waste Reduction District					
June 30, 2022	0.0052%	184,499	319,902	57.67%	88.67%
June 30, 2021	0.0055%	71,845	301,113	23.86%	92.51%
June 30, 2020	0.0053%	161,289	288,456	55.91%	81.45%
June 30, 2019	0.0054%	178,804	281,797	63.45%	80.06%
June 30, 2018	0.0055%	185,818	278,904	66.62%	78.89%
June 30, 2017	0.0054%	241,370	268,242	89.98%	76.60%
June 30, 2016	0.0053%	240,991	254,612	94.65%	75.30%
June 30, 2015	0.0053%	214,235	251,760	85.09%	77.30%
June 30, 2014	0.0049%	129,820	241,400	53.78%	84.30%
Component Unit:					
Porter County Public Library System					
June 30, 2022	0.0222%	699,835	1,289,824	54.26%	88.67%
June 30, 2021	0.0228%	300,013	1,257,017	23.87%	92.51%
June 30, 2020	0.0250%	755,099	1,349,537	55.95%	81.45%
June 30, 2019	0.0246%	813,376	1,281,977	63.45%	80.06%
Porter County Airport (Special Funding Situation that is Included in the County Table Above)					
June 30, 2022	0.0075%	242,882	478,342	50.78%	88.67%
June 30, 2021	0.0081%	105,939	445,732	23.77%	92.51%
June 30, 2020	0.0075%	228,646	367,823	62.16%	81.45%
June 30, 2019	0.0085%	281,738	429,893	65.54%	80.06%

Notes to schedule:
*Schedule presented for years information available
**The data provided in the schedule is based as of the measurement date of INPRS (PERF) net pension liability
*** "County" schedule shows the combined totals for the County and the County Airport, a discretely presented component unit that has a Special Funding situation with the County

PORTER COUNTY, INDIANA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF EMPLOYER CONTRIBUTIONS
Last 10 Years
INPRS (PERF)

Year Ended December 31**	Statutorily Required Contribution Percentage	Statutorily Required Contribution Amount	Employer Contributions	Employer Contribution vs Statutorily Required Contribution	Covered Member Payroll	Contributions as a Percentage of Covered Payroll
County***						
December 31, 2022	11.20%	3,041,318	3,041,318	-	27,154,625	11.20%
December 31, 2021	11.20%	3,106,854	3,107,742	888	27,739,771	11.20%
December 31, 2020	11.20%	3,048,405	3,046,765	(1,640)	27,217,900	11.19%
December 31, 2019	11.20%	2,920,684	2,920,687	3	26,077,535	11.20%
December 31, 2018	11.20%	2,774,812	2,774,817	5	24,775,106	11.20%
December 31, 2017	11.20%	2,626,003	2,625,950	(53)	23,446,453	11.20%
December 31, 2016	11.20%	2,503,076	2,498,496	(4,580)	22,348,890	11.18%
December 31, 2015	11.20%	2,430,301	2,421,966	(8,335)	21,699,113	11.16%
December 31, 2014	11.20%	2,479,291	2,406,300	(72,991)	22,136,524	10.87%
Component Units:						
Recycling and Waste Reduction District						
December 31, 2022	11.20%	28,260	35,829	7,569	252,317	14.20%
December 31, 2021	11.20%	34,186	43,150	8,964	305,235	14.14%
December 31, 2020	11.20%	34,187	34,187	-	305,242	11.20%
December 31, 2019	11.20%	31,561	40,362	8,801	284,242	14.20%
December 31, 2018	11.20%	31,427	39,774	8,347	280,598	14.17%
December 31, 2017	11.20%	30,929	30,994	65	276,148	11.22%
December 31, 2016	11.20%	28,517	28,260	(257)	254,612	11.10%
December 31, 2015	11.20%	28,197	25,819	(2,378)	251,760	10.26%
December 31, 2014	11.20%	27,037	21,132	(5,905)	241,400	8.75%
Porter County Public Library System						
December 31, 2022	11.20%	125,976	125,976	-	1,124,786	11.20%
December 31, 2021	11.20%	144,460	144,460	-	1,289,824	11.20%
December 31, 2020	11.20%	150,582	150,582	-	1,344,484	11.20%
December 31, 2019	11.20%	145,684	145,684	-	1,300,749	11.20%
Porter County Airport (Special Funding Situation that is Included in the County Table Above)						
December 31, 2022	11.20%	56,863	56,863	-	478,342	11.89%
December 31, 2021	11.20%	49,922	49,922	-	445,732	11.20%
December 31, 2020	11.20%	46,266	46,266	-	413,092	11.20%
December 31, 2019	11.20%	53,609	53,609	-	478,652	11.20%
December 31, 2018	11.20%	54,092	54,092	-	482,964	11.20%
December 31, 2017	11.20%	53,443	53,443	-	477,167	11.20%
December 31, 2016	11.20%	54,446	54,446	-	486,128	11.20%
December 31, 2015	11.20%	52,027	52,027	-	464,524	11.20%
December 31, 2014	11.20%	49,443	48,560	(883)	441,458	11.00%

Notes to schedule:
*Schedule presented for years information available
**The data provided in the schedule is based upon the County's fiscal year ending December 31
*** "County" schedule shows the combined totals for the County and the County Airport, a discretely presented component unit that is a special funding situation

PORTER COUNTY, INDIANA
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
Last 10 Years

	2022	2021	2020	2019
Total OPEB liability – beginning of year	$ 1,633,832	$ 1,983,103	$ 1,641,515	$ 1,400,342
Service cost	110,807	118,684	90,852	72,382
Interest	38,779	43,996	55,968	59,938
Change of benefit terms	-	-	-	-
Change in assumptions	(343,259)	65,381	215,093	137,910
Differences between expected and actual experience	180,941	(524,017)	11,057	-
Benefit payments	(42,487)	(53,315)	(31,382)	(29,057)
Net change in total OPEB liability	(55,219)	(349,271)	341,588	241,173
Total OPEB liability – end of year	$ 1,578,613	$ 1,633,832	$ 1,983,103	$ 1,641,515
Plan fiduciary net position as % of total OPEB liability	0.00%	0.00%	0.00%	0.00%
Covered payroll	$ 33,029,123	$ 32,041,207	$ 32,400,986	$ 31,149,676
OPEB liability as % of covered payroll	5.10%	5.10%	6.10%	5.30%

*Notes to Schedule:
Information presented for the years information is available
Changes in assumptions include an increase in the discount rate
from 2.25 at December 31, 2021 to 4.31% at December 31, 2022

PORTER COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2022

	General Fund			
	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues				
Property Taxes	$ 35,771,226	$ 35,771,226	$ 34,837,575	$ (933,651)
Other taxes	2,994,564	2,994,564	3,051,394	56,830
Other assessments	-	-	-	-
Fines and forfeitures	385,000	385,000	525,236	140,236
Licenses and permits	3,000	3,000	6,050	3,050
Intergovernmental	753,500	753,500	735,252	(18,248)
Charges for services	2,639,900	2,639,900	2,705,007	65,107
Other receipts	860,000	860,000	2,265,578	1,405,578
Total revenues	43,407,190	43,407,190	44,126,092	718,902
Expenditures				
Current:				
General Government	27,278,117	28,206,185	27,377,722	828,463
Public Safety	15,873,149	15,934,270	15,212,294	721,976
Storm Water and Development	-	-	-	-
Highway, Roads, and Streets	-	-	-	-
Public Health	-	-	-	-
Culture and Recreation	571,254	522,145	530,060	(7,915)
Total expenditures	43,722,520	44,662,600	43,120,076	1,542,524
Other Financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-		-
Total other financing sources and uses	-	-	-	-
Net Change in fund balances	(315,330)	(1,255,410)	1,006,016	2,261,426
Fund balances - beginning	11,332,674	11,332,674	10,249,311	-
Fund balances - ending	$ 11,017,344	$ 10,077,264	$ 11,255,327	$ 2,261,426

PORTER COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2022

	Cumulative Bridge Fund			
	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues				
Property Taxes	$ 6,134,760	$ 6,134,760	$ 5,973,174	$ (161,586)
Other taxes	175,519	351,037	521,777	170,740
Other assessments	-	-	-	-
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	50,449	75,450	145,097	69,647
Charges for services	-	-	-	-
Other receipts	10,000	15,000	262,990	247,990
Total revenues	6,370,728	6,576,247	6,903,038	326,791
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Storm Water and Development	-	-	-	-
Highway, Roads, and Streets	7,728,282	7,758,256	4,071,226	3,687,030
Public Health	-		-	-
Culture and Recreation	-	-	-	-
Total expenditures	7,728,282	7,758,256	4,071,226	3,687,030
Other Financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources and uses	-	-	-	-
Net Change in fund balances	(1,357,554)	(1,182,009)	2,831,812	4,013,821
Fund balances - beginning	6,827,760	6,827,760	6,827,760	-
Fund balances - ending	$ 5,470,206	$ 5,645,751	$ 9,659,572	$ 4,013,821

PORTER COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE -
GENERAL FUND AND MAJOR SPECIAL REVENUE FUNDS
For the Year Ended December 31, 2022

	Porter County Government Charitable Nonprofit Foundation and Funds			
	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final	(Budgetary Basis)	Final Budget
Revenues				
Property Taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Other assessments	-	-	-	-
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Other receipts	4,500,000	4,500,000	(26,147,250)	(30,647,250)
Total revenues	4,500,000	4,500,000	(26,147,250)	(30,647,250)
Expenditures				
Current:				
General Government	-	-	5,438,740	(5,438,740)
Public Safety	-	-	321,353	(321,353)
Storm Water and Development	-	-	-	-
Highway, Roads, and Streets	-	-	-	-
Public Health	-	-	-	-
Culture and Recreation	-	-	-	-
Total expenditures	-	-	5,760,093	(5,760,093)
Other Financing sources (uses):				
Transfers in	-	-	13,255,663	13,255,663
Transfers out	-	-	(11,471,427)	(11,471,427)
Total other financing sources and uses	-	-	1,784,236	1,784,236
Net Change in fund balances	4,500,000	4,500,000	(30,123,107)	(34,623,107)
Fund balances - beginning	194,814,173	194,814,173	194,814,173	-
Fund balances - ending	$ 199,314,173	$ 199,314,173	$ 164,691,066	$ (34,623,107)

PORTER COUNTY
BUDGET TO ACTUAL RECONCILIATION WORKSHEET
1-1-23 to 12-31-23

	General Fund	Cumulative Bridge	Foundation and Funds	ARPA
Budgeted Funds:				
Excess (Deficiency) of Revenues and Other Sources Over (Under) Expenditures and Other Uses (Budgetary Basis)	1,006,017	2,831,812	(31,907,343)	26,172,877
Revenue Accruals:				
Less Beginning Receivables for Budgeted Funds:				
Interest-a	-	-	-	-
Accounts-c	-	-	(15,014)	-
Taxes-b	518,563	229,506	-	-
Intergovernmental-d	-	-	-	-
Interfund-e	-	-	-	-
Loans-w,f	-	-	-	-
Add Ending Receivables for Budgeted Funds:				
Interest-k	413,990	-	-	-
Accounts-m	383,862	32,216	15,014	-
Taxes - l	-	-	-	-
Intergovernmental-n	-	-	-	-
Interfund-o	-	-	-	-
Loans-v	-	-	-	-
Total Revenue Accrual Adjustment	1,316,415	261,722	-	-
Expenditure Accruals:				
Add Beginning Payables for Budgeted Funds:				
Accounts Payable-g	-	-		-
Accrued Wages Payable-h	-	-		-
Deferred revenue-b	-	-		-
unearned rev	-	-		-
Loans	-	-		-
Less Ending Payables for Budgeted Funds:				
Accounts Payable-r	(353,589)	(235,151)		(366,482)
Accrued Wages Payable-s	(962,826)	(26,571)		-
Deferred revenue-l	-	-		(25,806,395)
unearned rev	-	-	-	-
Loans	-	-	-	-
Total Expenditure Accrual Adjustment	(1,316,415)	(261,722)	-	(26,172,877)
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses (GAAP Basis)	1,006,017	2,831,812	(31,907,343)	-

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022

	Accident Report	Campaign Finance Enforc-Cty	LIT (prev CEDIT)	Child Advocacy
Assets				
Cash and cash equivalents	$ 90,522	$ 2,671	$ 3,583,638	$ 8,112
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	2,620,723	-
Other assessments	-	-	-	-
Accounts receivable	282	-	614	-
Total assets	$ 90,804	$ 2,671	$ 6,204,975	$ 8,112
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ 22,363	$ -
Accrued payroll	-	-	15,582	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	37,945	-
Deferred inflows of resources:				
Unavailable revenue	-	-	2,620,723	-
Total deferred inflows of resources	-	-	2,620,723	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	90,804	2,671	3,546,307	8,112
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	90,804	2,671	3,546,307	8,112
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 90,804	$ 2,671	$ 6,204,975	$ 8,112

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Clerk Perpetual	Co Corrections	Ad Prob Trans	Sales Disc.Fund
Assets				
Cash and cash equivalents	$ 673,165	$ 88,312	$ 35,820	$ 50,679
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	9,002	-	-	-
Total assets	$ 682,167	$ 88,312	$ 35,820	$ 50,679
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ 8,996	$ -	$ -	$ -
Accrued payroll	3,607	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	12,603	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	669,564	88,312	35,820	50,679
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	669,564	88,312	35,820	50,679
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 682,167	$ 88,312	$ 35,820	$ 50,679

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Cal Cover Bridg	Cuml Cap Develo	Drug Free Comm.	Electronic Map
Assets				
Cash and cash equivalents	$ 4,850	$ 1,530,549	$ 131,986	$ 7,873
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	2,505,872	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	10,680	-
Total assets	$ 4,850	$ 4,036,421	$ 142,666	$ 7,873
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ 150,355	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	150,355	-	-
Deferred inflows of resources:				
Unavailable revenue	-	2,505,872	-	-
Total deferred inflows of resources	-	2,505,872	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	4,850	1,380,194	142,666	7,873
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	4,850	1,380,194	142,666	7,873
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 4,850	$ 4,036,421	$ 142,666	$ 7,873
		-		

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Emergency Medical	Emergency Plann	Enhanced Access	Co Extradition
Assets				
Cash and cash equivalents	$ 29,946	$ 75,853	$ 4,671	$ 11,923
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	5
Total assets	$ 29,946	$ 75,853	$ 4,671	$ 11,928
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ 29,944	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	29,944	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	2	75,853	4,671	11,928
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	2	75,853	4,671	11,928
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 29,946	$ 75,853	$ 4,671	$ 11,928

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Firearms Training	Health	Recorder Redaction	Lcl.Health Maint
Assets				
Cash and cash equivalents	$ 179,305	$ 2,418,395	$ 207,015	$ 74,121
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	1,170,255	-	-
Other assessments	-	-	-	-
Accounts receivable	-	142,086	-	250
Total assets	$ 179,305	$ 3,730,736	$ 207,015	$ 74,371
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ 15,220	$ -	$ 2,902
Accrued payroll	-	52,297	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	67,517	-	2,902
Deferred inflows of resources:				
Unavailable revenue	-	1,170,255	-	-
Total deferred inflows of resources	-	1,170,255	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	179,305	2,492,964	207,015	71,469
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	179,305	2,492,964	207,015	71,469
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 179,305	$ 3,730,736	$ 207,015	$ 74,371

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PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Local Roads and Streets	Major Moves	MVH Restricted	Medical Inmates
Assets				
Cash and cash equivalents	$ 1,534,717	$ 113,879	$ 3,750,713	$ 17,523
Receivables:				
Interest receivable	-	48	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	6,785	-	-	-
Total assets	$ 1,541,502	$ 113,927	$ 3,750,713	$ 17,523
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ 171,868	$ -	$ 868	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	171,868	-	868	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	1,369,634	113,927	3,749,845	17,523
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	1,369,634	113,927	3,749,845	17,523
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 1,541,502	$ 113,927	$ 3,750,713	$ 17,523

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Highway Fund	Park Capital	Park Operating	Plan Commission
Assets				
Cash and cash equivalents	$ 268,068	$ 7,835	$ 183,593	$ 617,975
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	25,765	32,920
Total assets	$ 268,068	$ 7,835	$ 209,358	$ 650,895
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ 46,114	$ -	$ 1,435	$ 7,457
Accrued payroll	112,115	-	1,217	20,027
Unearned revenue	-	-	-	-
Total liabilities	158,229	-	2,652	27,484
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	109,839	7,835	206,706	623,411
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	109,839	7,835	206,706	623,411
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 268,068	$ 7,835	$ 209,358	$ 650,895

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Auditor Plat Map	Storm Water Fund	Rainy Day Fund	Reassessment
Assets				
Cash and cash equivalents	$ 444,069	$ 2,810,437	$ 40,237	$ 25,484
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	210,567	-	-
Accounts receivable	-	107,775	-	-
Total assets	$ 444,069	$ 3,128,779	$ 40,237	$ 25,484
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ 99,116	$ -	$ -
Accrued payroll	925	17,399	-	-
Unearned revenue	-	-	-	-
Total liabilities	925	116,515	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	443,144	3,012,264	40,237	25,484
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	443,144	3,012,264	40,237	25,484
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 444,069	$ 3,128,779	$ 40,237	$ 25,484

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Reassessment 15	Recorder Perpet	Riverboat Money	Violent Off Admin
Assets				
Cash and cash equivalents	$ 228,064	$ 1,118,869	$ 183,851	$ 14,343
Receivables:				
Interest receivable	-	-	-	-
Taxes	500,129	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	621
Total assets	$ 728,193	$ 1,118,869	$ 183,851	$ 14,964
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ 1,440	$ 44,111	$ -	$ -
Accrued payroll	5,143	4,688	-	973
Unearned revenue	-	-	-	-
Total liabilities	6,583	48,799	-	973
Deferred inflows of resources:				
Unavailable revenue	508,807	-	-	-
Total deferred inflows of resources	508,807	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	212,803	1,070,070	183,851	13,991
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	212,803	1,070,070	183,851	13,991
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 728,193	$ 1,118,869	$ 183,851	$ 14,964

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Public Defender	Surveyors Perp	Opioid Restricted	Opioid Non-Restricted
Assets				
Cash and cash equivalents	$ 155,352	$ 207,934	$ 416,575	$ 101,087
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	2,672	-	2,563,314	905,958
Total assets	$ 158,024	$ 207,934	$ 2,979,889	$ 1,007,045
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ 13,352	$ 667	$ -	$ -
Accrued payroll	-	3,343	-	-
Unearned revenue	-	-	-	-
Total liabilities	13,352	4,010	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	2,563,314	905,958
Total deferred inflows of resources	-	-	2,563,314	905,958
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	144,672	203,924	416,575	101,087
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	144,672	203,924	416,575	101,087
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 158,024	$ 207,934	$ 2,979,889	$ 1,007,045

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Tax Sale Fees	Tobacco Fund	Unsafe Building	Vehicle Inspec
Assets				
Cash and cash equivalents	$ 78,922	$ 44,638	$ 231,982	$ 27,245
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	1,600	375
Total assets	$ 78,922	$ 44,638	$ 233,582	$ 27,620
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ 413	$ 300	$ -
Accrued payroll	-	1,656	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	2,069	300	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	78,922	42,569	233,282	27,620
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	78,922	42,569	233,282	27,620
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 78,922	$ 44,638	$ 233,582	$ 27,620

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Victims Assist	CASA Program	Auditor Non-Rev	Elect Official Train
Assets				
Cash and cash equivalents	$ 10,500	$ 2,944	$ 584,004	$ 271,477
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	37,164	1
Total assets	$ 10,500	$ 2,944	$ 621,168	$ 271,478
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	-	-	2,410	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	2,410	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	10,500	2,944	618,758	271,478
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	10,500	2,944	618,758	271,478
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 10,500	$ 2,944	$ 621,168	$ 271,478

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Co Offend Transp	Hazardous Subst	Statewide E 911	LOIT Special Distribution
Assets				
Cash and cash equivalents	$ 33,226	$ 59,929	$ 1,710,855	$ -
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ 33,226	$ 59,929	$ 1,710,855	$ -
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ 209	$ -
Accrued payroll	-	-	74,049	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	74,258	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	33,226	59,929	1,636,597	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	33,226	59,929	1,636,597	-
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 33,226	$ 59,929	$ 1,710,855	$ -

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Prosecutor Forfeiture	Adult Probation	Prob Admin Fee	Ad Prob Supplemental
Assets				
Cash and cash equivalents	$ 68,875	$ -	$ 12,400	$ 104,106
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	14,082
Total assets	$ 68,875	$ -	$ 12,400	$ 118,188
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 240
Accrued payroll	-	-	245	16,220
Unearned revenue	-	-	-	-
Total liabilities	-	-	245	16,460
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	68,875	-	12,155	101,728
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	68,875	-	12,155	101,728
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 68,875	$ -	$ 12,400	$ 118,188

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Supmlt Juv.Prob	PCADRF	County User Fees	Drain Reconstrt
Assets				
Cash and cash equivalents	$ 107,891	$ 41,296	$ 793,022	$ 10
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	600	36,055	-
Total assets	$ 107,891	$ 41,896	$ 829,077	$ 10
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ 3,997	$ -	$ 87,370	$ -
Accrued payroll	709	250	6,422	-
Unearned revenue	-	-	-	-
Total liabilities	4,706	250	93,792	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	103,185	41,646	735,285	10
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	103,185	41,646	735,285	10
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 107,891	$ 41,896	$ 829,077	$ 10

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Drain Maintain	Expo Center	Animal Shelter Fees--Shelter	Animal Shelter Supplemental
Assets				
Cash and cash equivalents	$ 762,720	$ 46,862	$ 101,418	$ 99,014
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	34,889	595	1,870
Total assets	$ 762,720	$ 81,751	$ 102,013	$ 100,884
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ 13,432	$ -	$ 100
Accrued payroll	-	9,791	3,125	-
Unearned revenue	-	-	-	-
Total liabilities	-	23,223	3,125	100
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	762,720	58,528	98,888	100,784
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	762,720	58,528	98,888	100,784
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 762,720	$ 81,751	$ 102,013	$ 100,884

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Animal Control Fee-Control	Drug Task Force	Garage Fund	Dist 1 Task Force Fund-EMA
Assets				
Cash and cash equivalents	$ 56,276	$ 83,348	$ 63,262	$ 30,916
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	3,000
Total assets	$ 56,276	$ 83,348	$ 63,262	$ 33,916
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 215
Accrued payroll	2,456	2,539	-	-
Unearned revenue	-	-	-	-
Total liabilities	2,456	2,539	-	215
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	53,820	80,809	63,262	33,701
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	53,820	80,809	63,262	33,701
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 56,276	$ 83,348	$ 63,262	$ 33,916

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Donation	Ordinance Violations	Debt Funds	Co Rev Bond Sinking Acct
Assets				
Cash and cash equivalents	$ 1,470,412	$ 52,251	$ 1,589,748	$ 1,054,047
Receivables:				
Interest receivable	-	-	-	1,691
Taxes	-	-	1,373,778	-
Other assessments	-	-	-	-
Accounts receivable	125	-	-	-
Total assets	$ 1,470,537	$ 52,251	$ 2,963,526	$ 1,055,738
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	1,373,778	-
Total deferred inflows of resources	-	-	1,373,778	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	1,470,537	52,251	1,589,748	1,055,738
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	1,470,537	52,251	1,589,748	1,055,738
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 1,470,537	$ 52,251	$ 2,963,526	$ 1,055,738

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PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Storm Water Bond and Interest	Storm Water Reserve Acct	Co Revenue Bond Project	Storm Water Construction
Assets				
Cash and cash equivalents	$ 812,618	$ 1,378,055	$ -	$ 2,839,517
Receivables:				
Interest receivable	1,327	2,458	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ 813,945	$ 1,380,513	$ -	$ 2,839,517
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 5,065
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	5,065
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	813,945	1,380,513	-	2,834,452
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	813,945	1,380,513	-	2,834,452
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 813,945	$ 1,380,513	$ -	$ 2,839,517

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Hosp Liab Fund	Hosp Interest	Hosp Sale Proc	Vending Machine
Assets				
Cash and cash equivalents	$ -	$ 3,913	$ 2,656,619	$ 2,482
Receivables:				
Interest receivable	-	990	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ -	$ 4,903	$ 2,656,619	$ 2,482
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	-	4,903	2,656,619	2,482
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	-	4,903	2,656,619	2,482
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ -	$ 4,903	$ 2,656,619	$ 2,482

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Cable Franchise	Public Safety Data Tech	Video Tape Fee	Co Hwy Garage
Assets				
Cash and cash equivalents	$ 1,033,443	$ 415,622	$ 21,075	$ 3,276
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	198,748	43,061	150	-
Total assets	$ 1,232,191	$ 458,683	$ 21,225	$ 3,276
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ 592,042	$ 6,707	$ -	$ -
Accrued payroll	7,888	913	-	-
Unearned revenue	-	-	-	-
Total liabilities	599,930	7,620	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	632,261	451,063	21,225	3,276
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	632,261	451,063	21,225	3,276
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 1,232,191	$ 458,683	$ 21,225	$ 3,276

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Photo Duplicate	Inmate Proc Fee	Coroner Non-Rev	MOH Manage
Assets				
Cash and cash equivalents	$ 36,954	$ 242,198	$ 1,200	$ 53,096
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	75	5,350	-	58,000
Total assets	$ 37,029	$ 247,548	$ 1,200	$ 111,096
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 10,447
Accrued payroll	-	301	-	8,520
Unearned revenue	-	-	-	-
Total liabilities	-	301	-	18,967
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	37,029	247,247	1,200	92,129
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	37,029	247,247	1,200	92,129
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 37,029	$ 247,548	$ 1,200	$ 111,096

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Service Fee (CODES)	Kankakee River	Pk-Aukiki	Prosecutor Discovery Fee
Assets				
Cash and cash equivalents	$ 161,913	$ 5,069	$ 86,421	$ 4
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	29,062	-
Total assets	$ 161,913	$ 5,069	$ 115,483	$ 4
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	2,412	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	2,412	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	159,501	5,069	115,483	4
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	159,501	5,069	115,483	4
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 161,913	$ 5,069	$ 115,483	$ 4

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	School Resource Officers	Highway Engineering	County Truancy Court Fees	Countywide CAD 911 System
Assets				
Cash and cash equivalents	$ 38,429	$ 354,177	$ 1,132	$ -
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	1,650	100	-
Total assets	$ 38,429	$ 355,827	$ 1,232	$ -
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	2,539	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	2,539	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	35,890	355,827	1,232	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	35,890	355,827	1,232	-
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 38,429	$ 355,827	$ 1,232	$ -

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Coroner Fatality Review	Soil and Water Conserv Fund	RDC Fee	93.563 Pros Pca
Assets				
Cash and cash equivalents	$ 14,162	$ 231	$ 721,429	$ 7,495
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	2,400	-	-	590
Total assets	$ 16,562	$ 231	$ 721,429	$ 8,085
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 86
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	86
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	16,562	231	721,429	7,999
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	16,562	231	721,429	7,999
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 16,562	$ 231	$ 721,429	$ 8,085

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Natl Park Taxes	Domestic Violen	Stop Grant Pros	Pros-IPAC Grant
Assets				
Cash and cash equivalents	$ -	$ (47,208)	$ 13,742	$ 398
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ -	$ (47,208)	$ 13,742	$ 398
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	-	6,815	1,944	-
Unearned revenue	-	-	-	-
Total liabilities	-	6,815	1,944	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	-	(54,023)	11,798	398
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	-	(54,023)	11,798	398
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ -	$ (47,208)	$ 13,742	$ 398

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Scaap Grant	93.788 Addiction Response Grant	21.016 DOT Equitable Sharing	Shf Dea Proceed
Assets				
Cash and cash equivalents	$ 3,893	$ 41,000	$ -	$ 326,696
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	6,000	-	37,291
Total assets	$ 3,893	$ 47,000	$ -	$ 363,987
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	3,893	47,000	-	363,987
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	3,893	47,000	-	363,987
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 3,893	$ 47,000	$ -	$ 363,987

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Bioterrorism Re	Suicide Grant	Med Res Core Grant	Fam & Child Grant
Assets				
Cash and cash equivalents	$ (117,726)	$ 354	$ 126,365	$ 10,857
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	26,101	-	-	-
Total assets	$ (91,625)	$ 354	$ 126,365	$ 10,857
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ 7,437	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	7,437	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	(99,062)	354	126,365	10,857
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	(99,062)	354	126,365	10,857
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ (91,625)	$ 354	$ 126,365	$ 10,857

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	IN Ct Improv Prj	Comm Emer Resp	SHSP Sub Grant	Dunes Kank Grant
Assets				
Cash and cash equivalents	$ 5,460	$ 10	$ -	$ 20,501
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ 5,460	$ 10	$ -	$ 20,501
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	5,460	10	-	20,501
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	5,460	10	-	20,501
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 5,460	$ 10	$ -	$ 20,501

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Coastal Grant	Sheriff Block Grant	15.904 MOH DNR Grant	93.946 SUID/SDY Grant
Assets				
Cash and cash equivalents	$ 3,675	$ 100,300	$ 463	$ (2,628)
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ 3,675	$ 100,300	$ 463	$ (2,628)
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	3,675	100,300	463	(2,628)
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	3,675	100,300	463	(2,628)
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 3,675	$ 100,300	$ 463	$ (2,628)

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	81.041 DOE Green Fleet Grant	81.041 IN Dept of Energy Grant	97.067 DHS Grant	97.067 DHS Grant (Camera)
Assets				
Cash and cash equivalents	$ -	$ -	$ -	$ -
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ -	$ -	$ -	$ -
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	-	-	-	-
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ -	$ -	$ -	$ -

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	15.944 PK-Nat Resource Stwrd	93.268 Health Iic	45.025 MOH IAC Grant	11.419 Pk-Lake Mich Coastal 20
Assets				
Cash and cash equivalents	$ -	$ 206	$ 7,887	$ -
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ -	$ 206	$ 7,887	$ -
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ 828	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	828	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	-	206	7,059	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	-	206	7,059	-
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ -	$ 206	$ 7,887	$ -

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Gen IV-D Incent	Prosecutor Incentive-Pr	Pros New IV-D	Clerk Incentive
Assets				
Cash and cash equivalents	$ 278,784	$ 53	$ 103,872	$ 109
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	12,043	-	18,661	-
Total assets	$ 290,827	$ 53	$ 122,533	$ 109
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ 9,735	$ -
Accrued payroll	1,710	-	1,121	-
Unearned revenue	-	-	-	-
Total liabilities	1,710	-	10,856	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	289,117	53	111,677	109
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	289,117	53	111,677	109
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 290,827	$ 53	$ 122,533	$ 109

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Clerks New IV-D	COVID 16.034 ICJI	COVID 21.019 ISDH	COVID 93.268 Immun-Vacc Supp
Assets				
Cash and cash equivalents	$ 32,746	$ -	$ (201)	$ 294,877
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	12,043	4,001	-	-
Total assets	$ 44,789	$ 4,001	$ (201)	$ 294,877
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	1,701	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	1,701	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	43,088	4,001	(201)	294,877
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	43,088	4,001	(201)	294,877
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 44,789	$ 4,001	$ (201)	$ 294,877

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	COVID 93.323 Epidemiology Lab	COVID 93.354 Workforce CoOp A	COVID SOS	COVID 21.019 IFA Safety Aware
Assets				
Cash and cash equivalents	$ 95,306	$ 858,775	$ 78,969	$ -
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ 95,306	$ 858,775	$ 78,969	$ -
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	95,306	858,775	78,969	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	95,306	858,775	78,969	-
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 95,306	$ 858,775	$ 78,969	$ -

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	45.025 ARP MOH-IAC	59.075 ARP MOH-SVOG	2012 Coastal Mgmt Grant	Adult Home Det
Assets				
Cash and cash equivalents	$ 1,300	$ 9	$ 87	$ 55,867
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ 1,300	$ 9	$ 87	$ 55,867
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	1,300	9	87	55,867
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	1,300	9	87	55,867
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 1,300	$ 9	$ 87	$ 55,867

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	PACT	Doc Juv Basic T	Family Ct Grant	Early Intervent
Assets				
Cash and cash equivalents	$ 232,279	$ -	$ 1,482	$ 1,114
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	24,400	-	-	-
Total assets	$ 256,679	$ -	$ 1,482	$ 1,114
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ 24,000	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	24,000	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	232,679	-	1,482	1,114
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	232,679	-	1,482	1,114
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 256,679	$ -	$ 1,482	$ 1,114

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Court Int Grant	Dunn's Brg Park	Drug Ct-Testing	Health Perform
Assets				
Cash and cash equivalents	$ 8,694	$ 11	$ 11,473	$ 5,189
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ 8,694	$ 11	$ 11,473	$ 5,189
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ 180	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	180	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	8,514	11	11,473	5,189
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	8,514	11	11,473	5,189
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 8,694	$ 11	$ 11,473	$ 5,189

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Fam Court Donation	OWI Fatal/Drugs	Cal Trail Grant	The JDC Mental
Assets				
Cash and cash equivalents	$ 51,385	$ 634	$ 2,138	$ 7
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ 51,385	$ 634	$ 2,138	$ 7
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	51,385	634	2,138	7
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	51,385	634	2,138	7
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 51,385	$ 634	$ 2,138	$ 7

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Project CARE	Qwest Prof	ICJI Grant	Health Dist 1
Assets				
Cash and cash equivalents	$ 2,652	$ 24	$ 94	$ 1
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ 2,652	$ 24	$ 94	$ 1
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	2,652	24	94	1
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	2,652	24	94	1
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 2,652	$ 24	$ 94	$ 1

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Rtry Lcl Gt	IDVA Grant	IJCMH Grant	Adult Comm Corr
Assets				
Cash and cash equivalents	$ 1	$ 500	$ 5,264	$ 36,881
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ 1	$ 500	$ 5,264	$ 36,881
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ 6,250
Accrued payroll	-	-	-	2,691
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	8,941
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	1	500	5,264	27,940
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	1	500	5,264	27,940
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 1	$ 500	$ 5,264	$ 36,881

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Court Comm Corr	Prob CC PreTrial	Drug Court Comm Corr	Mental Hlth Comm Corr
Assets				
Cash and cash equivalents	$ 79,576	$ 8,347	$ -	$ -
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ 79,576	$ 8,347	$ -	$ -
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ 10,500	$ -	$ -	$ -
Accrued payroll	-	5,991	-	-
Unearned revenue	-	-	-	-
Total liabilities	10,500	5,991	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	69,076	2,356	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	69,076	2,356	-	-
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 79,576	$ 8,347	$ -	$ -

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	VASIA Guardianship Gr	Hhs Grant Voter	Crumb Rub Grant	Pk-Conservation Fund Grant
Assets				
Cash and cash equivalents	$ 79,937	$ 4,144	$ 146	$ -
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ 79,937	$ 4,144	$ 146	$ -
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ 78,146	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	78,146	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	1,791	4,144	146	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	1,791	4,144	146	-
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 79,937	$ 4,144	$ 146	$ -

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	U-W Pwr Yth	Moh Arts Midwes	MOH PCCD Spark	LR& B Match Grnt
Assets				
Cash and cash equivalents	$ 2,000	$ 53	$ 85	$ 252,400
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	28,388
Total assets	$ 2,000	$ 53	$ 85	$ 280,788
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	2,000	53	85	280,788
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	2,000	53	85	280,788
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 2,000	$ 53	$ 85	$ 280,788

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Jail Commissary	Sheriff Awards Banquet	Tourism Supp CAR	Drug Task Force
Assets				
Cash and cash equivalents	$ 224,547	$ 7,255	$ 2,205,406	$ 73,859
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	-	-
Total assets	$ 224,547	$ 7,255	$ 2,205,406	$ 73,859
Liabilities and Fund Balances (Deficits)				
Liabilities:				
Accounts payable	$ -	$ -	$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Deferred inflows of resources:				
Unavailable revenue	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Fund Balances (Deficits):				
Nonspendable	$ -	$ -	$ -	$ -
Restricted	224,547	7,255	2,205,406	73,859
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	224,547	7,255	2,205,406	73,859
Total liabilities, deferred inflows of resources, and fund balances (deficits)	$ 224,547	$ 7,255	$ 2,205,406	$ 73,859

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
OTHER GOVERNMENTAL FUNDS
December 31, 2022
(Continued)

	Totals
Assets	
Cash and cash equivalents	$ 47,526,513
Receivables:	
Interest receivable	$ 6,514
Taxes	$ 8,170,757
Other assessments	$ 210,567
Accounts receivable	4,447,199
Total assets	$ 60,361,550
Liabilities and Fund Balances (Deficits)	
Liabilities:	
Accounts payable	$ 1,473,907
Accrued payroll	$ 401,734
Unearned revenue	-
Total liabilities	1,875,641
Deferred inflows of resources:	
Unavailable revenue	11,648,707
Total deferred inflows of resources	11,648,707
Fund Balances (Deficits):	
Nonspendable	$ -
Restricted	46,837,202
Committed	
Assigned	-
Unassigned	-
Total fund balances (deficits)	46,837,202
Total liabilities, deferred inflows of resources, and fund balances (deficits)	60,361,550

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022

	Accident Report	Campaign Finance Enforc-Cty	LIT (prev CEDIT)	Child Advocacy	Clerk Perpetual	Co Corrections
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	5,856,074	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	2,020	-	-	111,684	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	499,399	-	1,215	-
Charges for services	22,791	-	-	-	-	185,744
Other receipts	-	-	694	-	4,513	7,598
Total revenues	22,791	2,020	6,356,167	-	117,412	193,342
Expenditures						
Current:						
General Government	-	-	3,103,265	-	181,706	-
Public Safety	15,929	-	-	-	-	64,892
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	283,322	-	28	-
Public Safety	47,119	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	63,048	-	3,386,587	-	181,734	64,892
Excess (deficiency) of revenues over expenditures	(40,257)	2,020	2,969,580	-	(64,322)	128,450
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	(2,072,169)	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	(2,072,169)	-	-	-
Net Change in fund balances	(40,257)	2,020	897,411	-	(64,322)	128,450
Fund balances (deficits) - beginning	131,061	651	2,648,896	8,112	733,886	(40,138)
Fund balances (deficits) - ending	$ 90,804	$ 2,671	$ 3,546,307	$ 8,112	$ 669,564	$ 88,312

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Ad Prob Trans	Sales Disc.Fund	Cal Cover Bridg	Cuml Cap Develo	Drug Free Comm.	Electronic Map
Revenues						
Taxes	$ -	$ -	$ -	$ 2,140,398	$ -	$ -
Other taxes	-	-	-	225,897	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	128,298	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	233	-	-
Charges for services	-	39,340	-	-	-	-
Other receipts	-	-	-	69,600	1,256	-
Total revenues	-	39,340	-	2,436,128	129,554	-
Expenditures						
Current:						
General Government	-	32,166	-	1,455,256	130,000	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	204,459	-	-
Public Safety	-	-	-	633,356	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	-	32,166	-	2,293,072	130,000	-
Excess (deficiency) of revenues over expenditures	-	7,174	-	143,056	(446)	-
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	-	7,174	-	143,056	(446)	-
Fund balances (deficits) - beginning	35,820	43,505	4,850	1,276,144	143,112	7,873
Fund balances (deficits) - ending	$ 35,820	$ 50,679	$ 4,850	$ 1,419,200	$ 142,666	$ 7,873

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Emergency Medical	Emergency Plann	Enhanced Access	Co Extradition	Firearms Training	Health
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ 1,313,085
Other taxes	-	-	-	-	-	118,790
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	2,376	-	-
Licenses and permits	-	-	-	-	138,854	-
Intergovernmental	-	10,511	-	-	-	143
Charges for services	-	-	-	-	-	1,045,841
Other receipts	-	-	-	-	-	2,226
Total revenues	-	10,511	-	2,376	138,854	2,480,085
Expenditures						
Current:						
General Government	-	-	-	-	-	-
Public Safety	29,944	124	-	2,307	10,454	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	2,047,097
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	75,653	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	83,966
Culture and Recreation	-	-	-	-	-	-
Total expenditures	29,944	124	-	2,307	86,107	2,131,063
Excess (deficiency) of revenues over expenditures	(29,944)	10,387	-	69	52,747	349,022
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	620,028
Transfers out	-	-	-	-	-	(620,028)
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	(29,944)	10,387	-	69	52,747	349,022
Fund balances (deficits) - beginning	29,946	65,466	4,671	11,859	126,558	2,147,941
Fund balances (deficits) - ending	$ 2	$ 75,853	$ 4,671	$ 11,928	$ 179,305	$ 2,496,963

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Recorder Redaction	Lcl.Health Maint	Local Roads and Streets	Major Moves	MVH Restricted	Medical Inmates
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	72,672	1,914,817	-	3,049,060	-
Charges for services	26,927	250	-	-	-	4,887
Other receipts	-	337	23,977	195	-	-
Total revenues	26,927	73,259	1,938,794	195	3,049,060	4,887
Expenditures						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	1,350
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	1,907,907	-	2,263,741	-
Public Health	-	86,131	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	19,338	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	-	86,131	1,927,245	-	2,263,741	1,350
Excess (deficiency) of revenues over expenditures	26,927	(12,872)	11,549	195	785,319	3,537
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	26,927	(12,872)	11,549	195	785,319	3,537
Fund balances (deficits) - beginning	180,088	84,341	1,358,085	113,732	2,964,526	13,986
Fund balances (deficits) - ending	$ 207,015	$ 71,469	$ 1,369,634	$ 113,927	$ 3,749,845	$ 17,523

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Highway Fund	Park Capital	Park Operating	Plan Commission	Auditor Plat Map	Storm Water Fund
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	3,516,584
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	748,583	-	-
Intergovernmental	3,049,060	-	-	-	-	40,000
Charges for services	-	-	190,878	-	83,340	213,309
Other receipts	12,571	-	75,876	3,810	-	4,213
Total revenues	3,061,631	-	266,754	752,393	83,340	3,774,106
Expenditures						
Current:						
General Government	-	-	-	-	14,799	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	780,512	925	1,923,872
Highway, Roads, and Streets	2,709,269	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	142,793	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	19,457	-	20,099
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	2,709,269	-	142,793	799,969	15,724	1,943,971
Excess (deficiency) of revenues over expenditures	352,362	-	123,961	(47,576)	67,616	1,830,135
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(1,341,800)
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	(1,341,800)
Net Change in fund balances	352,362	-	123,961	(47,576)	67,616	488,335
Fund balances (deficits) - beginning	(242,523)	7,835	82,745	670,987	375,528	2,523,929
Fund balances (deficits) - ending	$ 109,839	$ 7,835	$ 206,706	$ 623,411	$ 443,144	$ 3,012,264

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Rainy Day Fund	Reassessment	Reassessment 15	Recorder Perpet	Riverboat Money	Violent Off Admin
Revenues						
Taxes	$ -	$ -	$ 481,374	$ -	$ -	$ -
Other taxes	-	-	42,691	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	53	-	401,164	-
Charges for services	-	-	-	465,158	-	7,943
Other receipts	-	-	-	-	-	-
Total revenues	-	-	524,118	465,158	401,164	7,943
Expenditures						
Current:						
General Government	-	-	473,185	284,269	184,614	-
Public Safety	-	-	-	-	192,500	4,514
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	4,952	2,176	-	-
Public Safety	-	-	-	-	-	53,545
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	-	-	478,137	286,445	377,114	58,059
Excess (deficiency) of revenues over expenditures	-	-	45,981	178,713	24,050	(50,116)
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	-	-	45,981	178,713	24,050	(50,116)
Fund balances (deficits) - beginning	40,237	25,484	166,822	891,357	159,801	64,107
Fund balances (deficits) - ending	$ 40,237	$ 25,484	$ 212,803	$ 1,070,070	$ 183,851	$ 13,991

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Public Defender	Surveyors Perp	Opioid Restricted	Opioid Non-Restricted	Tax Sale Fees	Tobacco Fund
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	114,791
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	416,575	101,087	-	63,096
Charges for services	73,139	134,635	-	-	-	-
Other receipts	-	-	-	-	48,750	-
Total revenues	73,139	134,635	416,575	101,087	48,750	177,887
Expenditures						
Current:						
General Government	125,389	103,925	-	-	45,255	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	63,361
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	58,013	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	114,791
Culture and Recreation	-	-	-	-	-	-
Total expenditures	125,389	161,938	-	-	45,255	178,152
Excess (deficiency) of revenues over expenditures	(52,250)	(27,303)	416,575	101,087	3,495	(265)
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	(52,250)	(27,303)	416,575	101,087	3,495	(265)
Fund balances (deficits) - beginning	196,922	231,227	-	-	75,427	42,834
Fund balances (deficits) - ending	$ 144,672	$ 203,924	$ 416,575	$ 101,087	$ 78,922	$ 42,569

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Unsafe Building	Vehicle Inspec	Victims Assist	CASA Program	Auditor Non-Rev	Elect Official Train
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	47,235	-	114
Charges for services	-	3,845	-	-	342,284	26,928
Other receipts	52,685	-	-	-	-	-
Total revenues	52,685	3,845	-	47,235	342,284	27,042
Expenditures						
Current:						
General Government	36,233	-	-	47,235	249,126	8,066
Public Safety	-	555	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	3,607	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	36,233	555	-	47,235	252,733	8,066
Excess (deficiency) of revenues over expenditures	16,452	3,290	-	-	89,551	18,976
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	16,452	3,290	-	-	89,551	18,976
Fund balances (deficits) - beginning	216,830	24,330	10,500	2,944	529,207	252,502
Fund balances (deficits) - ending	$ 233,282	$ 27,620	$ 10,500	$ 2,944	$ 618,758	$ 271,478

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Co Offend Transp	Hazardous Subst	Statewide E 911	LOIT Special Distribution	Prosecutor Forfeiture	Adult Probation
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	11,683	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	3,500	-	2,037,533	-	-	-
Other receipts	-	6,875	-	-	-	-
Total revenues	3,500	6,875	2,037,533	-	11,683	-
Expenditures						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	8,590	2,027,845	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	-	8,590	2,027,845	-	-	-
Excess (deficiency) of revenues over expenditures	3,500	(1,715)	9,688	-	11,683	-
Other Financing sources (uses):						
Transfers in	-	-	-	1,331,388	-	-
Transfers out	-	-	-	(1,331,388)	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	3,500	(1,715)	9,688	-	11,683	-
Fund balances (deficits) - beginning	29,726	61,644	1,626,909	-	57,192	-
Fund balances (deficits) - ending	$ 33,226	$ 59,929	$ 1,636,597	$ -	$ 68,875	$ -

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Prob Admin Fee	Ad Prob Supplemental	Supmlt Juv.Prob	PCADRF	County User Fees	Drain Reconstrt
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	12,631	154,043	61,511	-	63,474	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	115,157	-
Charges for services	-	350,518	-	13,500	562,312	-
Other receipts	-	-	225	-	824	-
Total revenues	12,631	504,561	61,736	13,500	741,767	-
Expenditures						
Current:						
General Government	-	-	-	7,678	669,540	-
Public Safety	7,502	473,288	74,712	-	(104)	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	2,000	-	-	-
Storm Water and Development	-	4,756	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	7,502	478,044	76,712	7,678	669,436	-
Excess (deficiency) of revenues over expenditures	5,129	26,517	(14,976)	5,822	72,331	-
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	5,129	26,517	(14,976)	5,822	72,331	-
Fund balances (deficits) - beginning	7,026	75,211	118,161	35,824	662,954	10
Fund balances (deficits) - ending	$ 12,155	$ 101,728	$ 103,185	$ 41,646	$ 735,285	$ 10

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Drain Maintain	Expo Center	Animal Shelter Fees--Shelter	Animal Shelter Supplemental	Animal Control Fee-Control	Drug Task Force
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	1,394	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	3,046
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	375,586	170,549	34,785	93,774	-
Other receipts	-	132,104	-	-	-	122,080
Total revenues	1,394	507,690	170,549	34,785	93,774	125,126
Expenditures						
Current:						
General Government	-	-	98,748	147,956	64,540	-
Public Safety	-	-	-	-	-	92,869
Storm Water and Development	8,327	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	461,992	-	100	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	5,000
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	8,327	461,992	98,748	148,056	64,540	97,869
Excess (deficiency) of revenues over expenditures	(6,933)	45,698	71,801	(113,271)	29,234	27,257
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	(6,933)	45,698	71,801	(113,271)	29,234	27,257
Fund balances (deficits) - beginning	769,653	12,830	27,087	214,055	24,586	53,552
Fund balances (deficits) - ending	$ 762,720	$ 58,528	$ 98,888	$ 100,784	$ 53,820	$ 80,809

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Garage Fund	Dist 1 Task Force Fund-EMA	Donation	Ordinance Violations	Debt Funds	Co Rev Bond Sinking Acct
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ 2,778,553	$ -
Other taxes	-	-	-	-	231,479	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	18,300	-	-
Licenses and permits	-	-	-	2,000	-	-
Intergovernmental	-	-	-	-	289	-
Charges for services	21,760	-	-	12,500	-	-
Other receipts	300	15,000	193,856	-	-	1,362
Total revenues	22,060	15,000	193,856	32,800	3,010,321	1,362
Expenditures						
Current:						
General Government	1,750	-	42,066	-	-	-
Public Safety	-	16,550	9,006	71,062	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	15,212	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	2,685,000	1,365,000
Interest	-	-	-	-	275,000	708,669
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	30,282	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	1,750	16,550	96,566	71,062	2,960,000	2,073,669
Excess (deficiency) of revenues over expenditures	20,310	(1,550)	97,290	(38,262)	50,321	(2,072,307)
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	2,072,169
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	2,072,169
Net Change in fund balances	20,310	(1,550)	97,290	(38,262)	50,321	(138)
Fund balances (deficits) - beginning	42,952	35,251	1,373,247	90,513	1,539,427	1,055,876
Fund balances (deficits) - ending	$ 63,262	$ 33,701	$ 1,470,537	$ 52,251	$ 1,589,748	$ 1,055,738

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Storm Water Bond and Interest	Storm Water Reserve Acct	Co Revenue Bond Project	Storm Water Construction	Hosp Liab Fund	Hosp Interest
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	9,093	6,334	-	202,194	-	4,187
Total revenues	9,093	6,334	-	202,194	-	4,187
Expenditures						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	205,182	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	800,000	-	-	-	-	-
Interest	545,025	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	1,345,025	-	-	205,182	-	-
Excess (deficiency) of revenues over expenditures	(1,335,932)	6,334	-	(2,988)	-	4,187
Other Financing sources (uses):						
Transfers in	1,341,800	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	1,341,800	-	-	-	-	-
Net Change in fund balances	5,868	6,334	-	(2,988)	-	4,187
Fund balances (deficits) - beginning	808,077	1,374,179	-	2,837,440	-	716
Fund balances (deficits) - ending	$ 813,945	$ 1,380,513	$ -	$ 2,834,452	$ -	$ 4,903

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Hosp Sale Proc	Vending Machine	Cable Franchise	Public Safety Data Tech	Video Tape Fee	Co Hwy Garage
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	795,231	-	-	-
Intergovernmental	-	-	163,734	-	-	-
Charges for services	-	-	-	290,432	7,950	-
Other receipts	-	-	-	-	-	-
Total revenues	-	-	958,965	290,432	7,950	-
Expenditures						
Current:						
General Government	665,000	-	23,907	-	-	-
Public Safety	-	-	593,368	210,827	87	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	223,310	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	183,911	-	-	-
Total expenditures	665,000	-	801,186	434,137	87	-
Excess (deficiency) of revenues over expenditures	(665,000)	-	157,779	(143,705)	7,863	-
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	(665,000)	-	157,779	(143,705)	7,863	-
Fund balances (deficits) - beginning	3,321,619	2,482	474,482	594,768	13,362	3,276
Fund balances (deficits) - ending	$ 2,656,619	$ 2,482	$ 632,261	$ 451,063	$ 21,225	$ 3,276

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Photo Duplicate	Inmate Proc Fee	Coroner Non-Rev	MOH Manage	Service Fee (CODES)	Kankakee River
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	51,310	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	2,730	100,119	-	225,202	-	-
Other receipts	-	1,533	-	4	-	-
Total revenues	2,730	101,652	-	225,206	51,310	-
Expenditures						
Current:						
General Government	-	-	-	-	-	-
Public Safety	395	40,580	-	-	62,554	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	199,093	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	37,088	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	395	77,668	-	199,093	62,554	-
Excess (deficiency) of revenues over expenditures	2,335	23,984	-	26,113	(11,244)	-
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	2,335	23,984	-	26,113	(11,244)	-
Fund balances (deficits) - beginning	34,694	223,263	1,200	66,016	170,745	5,069
Fund balances (deficits) - ending	$ 37,029	$ 247,247	$ 1,200	$ 92,129	$ 159,501	$ 5,069

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Pk-Aukiki	Prosecutor Discovery Fee	School Resource Officers	Highway Engineering	County Truancy Court Fees	Countywide CAD 911 System
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	1,082	-
Licenses and permits	-	-	-	126,072	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	29,062	-	184,728	-	-	-
Other receipts	-	-	-	-	-	-
Total revenues	29,062	-	184,728	126,072	1,082	-
Expenditures						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	-	192,530	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	-	-	192,530	-	-	-
Excess (deficiency) of revenues over expenditures	29,062	-	(7,802)	126,072	1,082	-
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	29,062	-	(7,802)	126,072	1,082	-
Fund balances (deficits) - beginning	86,421	4	43,692	229,755	150	-
Fund balances (deficits) - ending	$ 115,483	$ 4	$ 35,890	$ 355,827	$ 1,232	$ -

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Coroner Fatality Review	Soil and Water Conserv Fund	RDC Fee	93.563 Pros Pca	Natl Park Taxes	Domestic Violen
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	1,510	23,554	125,673
Charges for services	9,600	6,482	-	505	-	-
Other receipts	-	-	9,087	-	-	-
Total revenues	9,600	6,482	9,087	2,015	23,554	125,673
Expenditures						
Current:						
General Government	472	6,479	44,000	758	23,554	172,774
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	472	6,479	44,000	758	23,554	172,774
Excess (deficiency) of revenues over expenditures	9,128	3	(34,913)	1,257	-	(47,101)
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	9,128	3	(34,913)	1,257	-	(47,101)
Fund balances (deficits) - beginning	7,434	228	756,342	6,742	-	(6,922)
Fund balances (deficits) - ending	$ 16,562	$ 231	$ 721,429	$ 7,999	$ -	$ (54,023)

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Stop Grant Pros	Pros-IPAC Grant	Scaap Grant	93.788 Addiction Response Grant	21.016 DOT Equitable Sharing	Shf Dea Proceed
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	50,545	-	-	8,000	-	4,610
Charges for services	-	-	-	-	-	147,776
Other receipts	-	-	-	-	-	-
Total revenues	50,545	-	-	8,000	-	152,386
Expenditures						
Current:						
General Government	39,069	-	-	-	-	-
Public Safety	-	-	-	-	3,199	2,750
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	39,069	-	-	-	3,199	2,750
Excess (deficiency) of revenues over expenditures	11,476	-	-	8,000	(3,199)	149,636
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	11,476	-	-	8,000	(3,199)	149,636
Fund balances (deficits) - beginning	322	398	3,893	39,000	3,199	214,351
Fund balances (deficits) - ending	$ 11,798	$ 398	$ 3,893	$ 47,000	$ -	$ 363,987

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Bioterrorism Re	Suicide Grant	Med Res Core Grant	Fam & Child Grant	IN Ct Improv Prj	Comm Emer Resp
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	46,701	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total revenues	46,701	-	-	-	-	-
Expenditures						
Current:						
General Government	-	-	-	10,029	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	145,763	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	145,763	-	-	10,029	-	-
Excess (deficiency) of revenues over expenditures	(99,062)	-	-	(10,029)	-	-
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	(99,062)	-	-	(10,029)	-	-
Fund balances (deficits) - beginning	-	354	126,365	20,886	5,460	10
Fund balances (deficits) - ending	$ (99,062)	$ 354	$ 126,365	$ 10,857	$ 5,460	$ 10

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	SHSP Sub Grant	Dunes Kank Grant	Coastal Grant	Sheriff Block Grant	15.904 MOH DNR Grant	93.946 SUID/SDY Grant
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	(501)	51,210	-	-	-	6,972
Charges for services	-	-	-	-	-	-
Other receipts	501	(27,405)	-	-	-	-
Total revenues	-	23,805	-	-	-	6,972
Expenditures						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	(14,328)	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	49,160	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	9,600
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	-	34,832	-	-	-	9,600
Excess (deficiency) of revenues over expenditures	-	(11,027)	-	-	-	(2,628)
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	-	(11,027)	-	-	-	(2,628)
Fund balances (deficits) - beginning	-	31,528	3,675	100,300	463	-
Fund balances (deficits) - ending	$ -	$ 20,501	$ 3,675	$ 100,300	$ 463	$ (2,628)

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	81.041 DOE Green Fleet Grant	81.041 IN Dept of Energy Grant	97.067 DHS Grant	97.067 DHS Grant (Camera)	15.944 PK-Nat Resource Stwrd	93.268 Health lic
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	44,028
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total revenues	-	-	-	-	-	44,028
Expenditures						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	39,602
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	39,602
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	4,426
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	-	-	-	-	-	4,426
Fund balances (deficits) - beginning	-	-	-	-	-	(4,220)
Fund balances (deficits) - ending	$ -	$ -	$ -	$ -	$ -	$ 206

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	45.025 MOH IAC Grant	11.419 Pk-Lake Mich Coastal 20	Gen IV-D Incent	Prosecutor Incentive-Pr	Pros New IV-D	Clerk Incentive
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	9,173	16,000	60,998	-	92,317	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total revenues	9,173	16,000	60,998	-	92,317	-
Expenditures						
Current:						
General Government	-	-	85,114	-	109,805	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	6,707	16,000	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	9,517	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	6,707	16,000	85,114	-	119,322	-
Excess (deficiency) of revenues over expenditures	2,466	-	(24,116)	-	(27,005)	-
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	2,466	-	(24,116)	-	(27,005)	-
Fund balances (deficits) - beginning	4,593	-	313,233	53	138,682	109
Fund balances (deficits) - ending	$ 7,059	$ -	$ 289,117	$ 53	$ 111,677	$ 109

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Clerks New IV-D	COVID 16.034 ICJI	COVID 21.019 ISDH	COVID 93.268 Immun-VaccSupp	COVID 93.323 Epidemiology Lab	COVID 93.354 Workforce CoOp A(
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	60,998	63,332	-	345,895	100,000	931,000
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total revenues	60,998	63,332	-	345,895	100,000	931,000
Expenditures						
Current:						
General Government	81,371	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	100,446	201	51,018	4,694	72,225
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	725	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	14,365	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	82,096	114,811	201	51,018	4,694	72,225
Excess (deficiency) of revenues over expenditures	(21,098)	(51,479)	(201)	294,877	95,306	858,775
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	(21,098)	(51,479)	(201)	294,877	95,306	858,775
Fund balances (deficits) - beginning	64,186	55,480	-	-	-	-
Fund balances (deficits) - ending	$ 43,088	$ 4,001	$ (201)	$ 294,877	$ 95,306	$ 858,775

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	COVID SOS	COVID 21.019 IFA Safety Aware	45.025 ARP MOH-IAC	59.075 ARP MOH-SVOG	2012 Coastal Mgmt Grant	Adult Home Det
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	3,438	-	-
Total revenues	-	-	-	3,438	-	-
Expenditures						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	202,422	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	1,109	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	-	-	-	203,531	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	(200,093)	-	-
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	-	-	-	(200,093)	-	-
Fund balances (deficits) - beginning	78,969	-	1,300	200,102	87	55,867
Fund balances (deficits) - ending	$ 78,969	$ -	$ 1,300	$ 9	$ 87	$ 55,867

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	PACT	Doc Juv Basic T	Family Ct Grant	Early Intervent	Court Int Grant	Dunn's Brg Park
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	48,639	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	5,199	99,313	-	-	13,887	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total revenues	53,838	99,313	-	-	13,887	-
Expenditures						
Current:						
General Government	32,000	99,313	-	-	15,661	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	51,018	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	32,000	150,331	-	-	15,661	-
Excess (deficiency) of revenues over expenditures	21,838	(51,018)	-	-	(1,774)	-
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	21,838	(51,018)	-	-	(1,774)	-
Fund balances (deficits) - beginning	210,841	-	1,482	1,114	10,288	11
Fund balances (deficits) - ending	$ 232,679	$ (51,018)	$ 1,482	$ 1,114	$ 8,514	$ 11

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Drug Ct-Testing	Health Perform	Fam Court Donation	OWI Fatal/Drugs	Cal Trail Grant	The JDC Mental
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	10,000	-	-	-
Total revenues	-	-	10,000	-	-	-
Expenditures						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	10,000	-	-	-
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	-	-	10,000	-	-	-
Fund balances (deficits) - beginning	11,473	5,189	41,385	634	2,138	7
Fund balances (deficits) - ending	$ 11,473	$ 5,189	$ 51,385	$ 634	$ 2,138	$ 7

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Project CARE	Qwest Prof	ICJI Grant	Health Dist 1	Rtry Lcl Gt	IDVA Grant
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total revenues	-	-	-	-	-	-
Expenditures						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-	-	-
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	-	-	-	-	-	-
Fund balances (deficits) - beginning	2,652	24	94	1	1	500
Fund balances (deficits) - ending	$ 2,652	$ 24	$ 94	$ 1	$ 1	$ 500

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	IJCMH Grant	Adult Comm Corr	Court Comm Corr	Prob CC PreTrial	Drug Court Comm Corr	Mental Hlth Comm Corr
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	237,925	573,157	185,708	48,162	92,341
Charges for services	-	-	-	-	-	-
Other receipts	-	-	86,160	-	-	-
Total revenues	-	237,925	659,317	185,708	48,162	92,341
Expenditures						
Current:						
General Government	-	-	587,481	-	-	-
Public Safety	-	255,074	-	184,001	48,162	92,341
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	-	255,074	587,481	184,001	48,162	92,341
Excess (deficiency) of revenues over expenditures	-	(17,149)	71,836	1,707	-	-
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	-	(17,149)	71,836	1,707	-	-
Fund balances (deficits) - beginning	5,264	45,089	(2,760)	649	-	-
Fund balances (deficits) - ending	$ 5,264	$ 27,940	$ 69,076	$ 2,356	$ -	$ -

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	VASIA Guardianship Gr	Hhs Grant Voter	Crumb Rub Grant	Pk-Conservation Fund Grant	U-W Pwr Yth	Moh Arts Midwes
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	50,000	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total revenues	50,000	-	-	-	-	-
Expenditures						
Current:						
General Government	60,000	-	-	-	-	-
Public Safety	78,146	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	138,146	-	-	-	-	-
Excess (deficiency) of revenues over expenditures	(88,146)	-	-	-	-	-
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	(88,146)	-	-	-	-	-
Fund balances (deficits) - beginning	89,937	4,144	146	-	2,000	53
Fund balances (deficits) - ending	$ 1,791	$ 4,144	$ 146	$ -	$ 2,000	$ 53

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	MOH PCCD Spark	LR& B Match Grnt	Jail Commissary	Sheriff Awards Banquet	Tourism Supp CAR	Drug Task Force
Revenues						
Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-	-	-
Other assessments	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	1,028,388	-	-	-	-
Charges for services	-	-	-	-	-	-
Other receipts	-	-	599,695	4,838	2,003,995	138,221
Total revenues	-	1,028,388	599,695	4,838	2,003,995	138,221
Expenditures						
Current:						
General Government	-	-	-	-	1,784,798	-
Public Safety	-	-	632,989	2,206	-	142,873
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	1,000,000	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Storm Water and Development	-	-	-	-	-	-
Highway, Roads, and Streets	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Total expenditures	-	1,000,000	632,989	2,206	1,784,798	142,873
Excess (deficiency) of revenues over expenditures	-	28,388	(33,294)	2,632	219,197	(4,652)
Other Financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-
Total other financing sources and uses	-	-	-	-	-	-
Net Change in fund balances	-	28,388	(33,294)	2,632	219,197	(4,652)
Fund balances (deficits) - beginning	85	252,400	257,841	4,623	1,986,209	78,511
Fund balances (deficits) - ending	$ 85	$ 280,788	$ 224,547	$ 7,255	$ 2,205,406	$ 73,859

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
OTHER GOVERNMENTAL FUNDS
For the Year Ended December 31, 2022
(Continued)

	Totals
Revenues	
Taxes	$ 6,931,990
Other taxes	6,589,722
Other assessments	3,517,978
Fines and forfeitures	670,097
Licenses and permits	1,810,740
Intergovernmental	14,321,709
Charges for services	7,548,142
Other receipts	3,832,802
Total revenues	45,223,180
Expenditures	
Current:	
General Government	11,348,352
Public Safety	5,645,970
Storm Water and Development	2,904,490
Highway, Roads, and Streets	7,880,917
Public Health	2,676,768
Culture and Recreation	1,078,267
Debt Service:	
Principal	4,850,000
Interest	1,528,694
Capital Outlay:	
General Government	567,908
Public Safety	1,107,354
Storm Water and Development	44,313
Highway, Roads, and Streets	28,938
Public Health	213,122
Culture and Recreation	183,911
Total expenditures	40,059,004
Excess (deficiency) of revenues over expenditures	5,164,176
Other Financing sources (uses):	
Transfers in	5,365,385
Transfers out	(5,365,385)
Capital leases	-
Total other financing sources and uses	-
Net Change in fund balances	5,164,176
Fund balances (deficits) - beginning	41,673,026
Fund balances (deficits) - ending	46,837,202

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022

	Hwy Perf.Bond	LIT RDA/Special	City/Town Court	Cong Schl Int	Cong Schl Princ
Assets					
Cash and cash equivalents	$ 50,000	$ -	$ 23,513	$ 26,665	$ 25,066
Receivables:					
Accounts Receivable	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	2,737	-	-
Total receivables	-	-	2,737	-	-
Total assets	$ 50,000	$ -	$ 26,250	$ 26,665	$ 25,066
Liabilities					
Accounts payable		$ -	$ -	$ -	$ -
Payroll witholdings payable	-	-	-	-	-
Intergovernmental payable	-	-			
Trust payable	-	-	-	-	-
Total liabilities	$ -	$ -	$ -	$ -	$ -
Deferred Inflows of Resources					
Unavailable Resources	$ -	$ -	$ -	$ -	$ -
Net Position	$ 50,000	$ -	$ 26,250	$ 26,665	$ 25,066

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Levy Excess	TMA Collections	Addtl Judg Exci	Excess Taxes	Tax Sale Redemp
Assets					
Cash and cash equivalents	$ 2,150	$ 609,766	$ 206	$ 1,933,501	$ 52,328
Receivables:					
Accounts Receivable	-	-	-	-	-
Taxes	-	41,593	-	-	-
Intergovernmental	-	-	-	-	-
Total receivables	-	41,593	-	-	-
Total assets	$ 2,150	$ 651,359	$ 206	$ 1,933,501	$ 52,328
Liabilities					
Accounts payable	$ -	$ 651,359	$ -	$ -	$ 52,328
Payroll witholdings payable	-	-	-	-	-
Intergovernmental payable		-	-	1,933,501	-
Trust payable	-	-	-	-	-
Total liabilities	$ -	$ 651,359	$ -	$ 1,933,501	$ 52,328
Deferred Inflows of Resources					
Unavailable Resources	$ -	$ -	$ -	$ -	$ -
Net Position	$ 2,150	$ -	$ 206	$ -	$ -

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Tax Sale Surplu	Forfeiture Pass Through	Refunds	Settlement Hold	Stlmnt Funds
Assets					
Cash and cash equivalents	$ 4,366,995	$ 2	$ 26,994	$ 13,074	$ -
Receivables:					
Accounts Receivable	-	-	-	-	-
Taxes	-	-	-	-	197,531,404
Intergovernmental	-	-	-	-	-
Total receivables	-	-	-	-	197,531,404
Total assets	$ 4,366,995	$ 2	$ 26,994	$ 13,074	$ 197,531,404
Liabilities					
Accounts payable	$ -	$ 1	$ -	$ -	$ -
Payroll witholdings payable	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-
Trust payable	-	-	-	-	-
Total liabilities	$ -	$ 1	$ -	$ -	$ -
Deferred Inflows of Resources					
Unavailable Resources	$ -	$ -	$ -	$ -	$ 197,531,404
Net Position	$ 4,366,995	$ 1	$ 26,994	$ 13,074	$ -

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	CVET	State Excise	Financial Inst	LIT HSC/Proptax	Fines & Forfeit
Assets					
Cash and cash equivalents	$ -	$ -	$ -	$ 1,206,350	$ 30,048
Receivables:					
Accounts Receivable	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total receivables	-	-	-	-	-
Total assets	$ -	$ -	$ -	$ 1,206,350	$ 30,048
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Payroll witholdings payable	-	-	-	-	-
Intergovernmental payable	-	-	-	1,206,350	30,048
Trust payable	-	-	-	-	-
Total liabilities	$ -	$ -	$ -	$ 1,206,350	$ 30,048
Deferred Inflows of Resources					
Unavailable Resources	$ -	$ -	$ -	$ -	$ -
Net Position	$ -	$ -	$ -	$ -	$ -

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Infractions	Overweight Veh	Special Death	Sales Disclose	Coroners Cont
Assets					
Cash and cash equivalents	$ 24,767	$ 1,701	$ 1,401	$ 2,450	$ 2,644
Receivables:					
Accounts Receivable	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total receivables	-	-	-	-	-
Total assets	$ 24,767	$ 1,701	$ 1,401	$ 2,450	$ 2,644
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Payroll witholdings payable	-	-	-	-	-
Intergovernmental payable	16,149	12,523	925	4,850	5,177
Trust payable	-	-	-	-	-
Total liabilities	$ 16,149	$ 12,523	$ 925	$ 4,850	$ 5,177
Deferred Inflows of Resources					
Unavailable Resources	$ -	$ -	$ -	$ -	$ -
Net Position	$ 8,618	$ (10,822)	$ 476	$ (2,400)	$ (2,533)

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Interstate Comp	State Mtg Recor	DLGF Hmstd Fund	Sex Viol Offen	Child Restraint
Assets					
Cash and cash equivalents	$ 250	$ 1,116	$ 67	$ 71	$ 125
Receivables:					
Accounts Receivable	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total receivables	-	-	-	-	-
Total assets	$ 250	$ 1,116	$ 67	$ 71	$ 125
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Payroll witholdings payable	-	-	-	-	-
Intergovernmental payable	125	2,168	14	78	25
Trust payable	-	-	-	-	-
Total liabilities	$ 125	$ 2,168	$ 14	$ 78	$ 25
Deferred Inflows of Resources					
Unavailable Resources	$ -	$ -	$ -	$ -	$ -
Net Position	$ 125	$ (1,052)	$ 53	$ (7)	$ 100

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Inheritance Tax	Sales Tax-Agenc	Plate Fee Fd	Riverboat Distr	Inkeepers Tax
Assets					
Cash and cash equivalents	$ 2,836	$ 957	$ 1	$ -	$ -
Receivables:					
Accounts Receivable	-	-	-	-	-
Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Total receivables	-	-	-	-	-
Total assets	$ 2,836	$ 957	$ 1	$ -	$ -
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Payroll witholdings payable	-	-	-	-	-
Intergovernmental payable	-	752	-	-	-
Trust payable	-	-	-	-	-
Total liabilities	$ -	$ 752	$ -	$ -	$ -
Deferred Inflows of Resources					
Unavailable Resources	$ -	$ -	$ -	$ -	$ -
Net Position	$ 2,836	$ 205	$ 1	$ -	$ -

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Judget Due Law	LIT	Sheriff Inmate Trust	Sheriff Processing Fees	Clerk's Trust
Assets					
Cash and cash equivalents	$ 260	$ -	$ 48,046	$ 39	$ 8,808,039
Receivables:					
Accounts Receivable	-	-	-	-	-
Taxes	-	9,954,721	-	-	-
Intergovernmental	-	-	-	-	-
Total receivables	-	9,954,721	-	-	-
Total assets	$ 260	$ 9,954,721	$ 48,046	$ 39	$ 8,808,039
Liabilities					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Payroll witholdings payable	-	-	-	-	-
Intergovernmental payable	-	9,954,721	-	-	-
Trust payable	-	-	-	-	-
Total liabilities	$ -	$ 9,954,721	$ -	$ -	$ -
Deferred Inflows of Resources					
Unavailable Resources	$ -	$ -	$ -	$ -	$ -
Net Position	$ 260	$ -	$ 48,046	$ 39	$ 8,808,039

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Treasurer Supp CAR	Totals
Assets		
Cash and cash equivalents	$ 8,215,656	$ 25,477,080
Receivables:		
Accounts Receivable	-	-
Taxes	4,848,397	$ 212,376,115
Intergovernmental	-	$ 2,737
Total receivables	4,848,397	212,378,852
Total assets	$ 13,064,053	$ 237,855,932
Liabilities		
Accounts payable	$ -	$ 703,688
Payroll witholdings payable	-	$ -
Intergovernmental payable	13,064,053	$ 26,231,459
Trust payable	-	-
Total liabilities	$ 13,064,053	$ 26,935,147
Deferred Inflows of Resources		
Unavailable Resources	$ -	$ 197,531,403
Net Position	$ -	$ 13,389,383

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022

	Hwy Perf.Bond	LIT RDA/Special	City/Town Court	Cong Schl Int
Additions				
Taxes	$ -	$ 3,500,000	$ -	$ -
Fines/Fees/Restitution	-	-	37,671	-
Miscellaneous	-	-	-	-
Total additions	-	3,500,000	37,671	-
Deductions				
Payments to other governments	$ -	$ 3,500,000	$ 11,421	$ -
Payments to individuals and organizations	-	-	-	-
Other custodial activities	-	-	-	-
Total deductions	-	3,500,000	11,421	-
Change in fiduciary net position	-	-	26,250	-
Fiduciary net position, beginning	50,000	-	-	26,665
Fiduciary net position, ending	$ 50,000	$ -	$ 26,250	$ 26,665

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Cong Schl Princ	Levy Excess	TMA Collections	Addtl Judg Exci
Additions				
Taxes	$ -	$ -	$ 51,280	$ -
Fines/Fees/Restitution	-	-	-	-
Miscellaneous	-	-	-	-
Total additions	-	-	51,280	-
Deductions				
Payments to other governments	$ -	$ -	$ 51,280	$ -
Payments to individuals and organizations	-	-	-	-
Other custodial activities	-	-	-	-
Total deductions	-	-	51,280	-
Change in fiduciary net position	-	-	-	-
Fiduciary net position, beginning	25,066	2,150	-	206
Fiduciary net position, ending	$ 25,066	$ 2,150	$ -	$ 206

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Excess Taxes	Tax Sale Redemp	Tax Sale Surplu	Forfeiture Pass Through
Additions				
Taxes	$ 614,148	$ 413,151	$ 3,601,832	$ 63,280
Fines/Fees/Restitution	-	-	-	-
Miscellaneous	-	-	-	-
Total additions	614,148	413,151	3,601,832	63,280
Deductions				
Payments to other governments	$ -	$ -	$ -	$ -
Payments to individuals and organizations	614,148	413,151	5,437,295	63,279
Other custodial activities	-	-	-	-
Total deductions	614,148	413,151	5,437,295	63,279
Change in fiduciary net position	-	-	(1,835,463)	1
Fiduciary net position, beginning	-	-	6,202,458	-
Fiduciary net position, ending	$ -	$ -	$ 4,366,995	$ 1

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Refunds	Settlement Hold	Stlmnt Funds	CVET
Additions				
Taxes	$ -	$ -	$ 283,101,124	$ 1,364,889
Fines/Fees/Restitution	-	-	-	-
Miscellaneous	-	-	-	-
Total additions	-	-	283,101,124	1,364,889
Deductions				
Payments to other governments	$ -	$ -	$ 283,101,123	$ 1,364,889
Payments to individuals and organizations	-	-	-	-
Other custodial activities	-	-	1	-
Total deductions	-	-	283,101,124	1,364,889
Change in fiduciary net position	-	-	-	-
Fiduciary net position, beginning	26,994	13,074	-	-
Fiduciary net position, ending	$ 26,994	$ 13,074	$ -	$ -

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	State Excise	Financial Inst	LIT HSC/Proptax	Fines & Forfeit
Additions				
Taxes	$ 8,294,524	$ 701,180	$ 11,777,269	
Fines/Fees/Restitution	-	-	-	$ 39,478
Miscellaneous	-	-	-	-
Total additions	8,294,524	701,180	11,777,269	39,478
Deductions				
Payments to other governments	$ 8,294,524	$ 701,180	$ 11,777,269	$ 39,478
Payments to individuals and organizations	-	-	-	-
Other custodial activities	-	-	-	-
Total deductions	8,294,524	701,180	11,777,269	39,478
Change in fiduciary net position	-	-	-	-
Fiduciary net position, beginning	-	-	-	-
Fiduciary net position, ending	$ -	$ -	$ -	$ -

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Infractions	Overweight Veh	Special Death	Sales Disclose
Additions				
Taxes	$ -	$ -	$ -	$ -
Fines/Fees/Restitution	$ 243,984	$ 69,325	$ 11,235	$ 40,400
Miscellaneous	-	-	-	-
Total additions	243,984	69,325	11,235	40,400
Deductions				
Payments to other governments	$ 235,366	$ 80,147	$ 10,759	$ 42,800
Payments to individuals and organizations	-	-	-	-
Other custodial activities	-	-	-	-
Total deductions	235,366	80,147	10,759	42,800
Change in fiduciary net position	8,618	(10,822)	476	(2,400)
Fiduciary net position, beginning	-	-	-	-
Fiduciary net position, ending	$ 8,618	$ (10,822)	$ 476	$ (2,400)

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Coroners Cont	Interstate Comp	State Mtg Recor	DLGF Hmstd Fund
Additions				
Taxes	$ -	$ -	$ -	$ -
Fines/Fees/Restitution	$ 31,750	$ 3,750	$ 19,533	$ 175
Miscellaneous	-	-	-	-
Total additions	31,750	3,750	19,533	175
Deductions				
Payments to other governments	$ 34,283	$ 3,625	$ 20,585	$ 122
Payments to individuals and organizations	-	-	-	-
Other custodial activities	-	-	-	-
Total deductions	34,283	3,625	20,585	122
Change in fiduciary net position	(2,533)	125	(1,052)	53
Fiduciary net position, beginning	-	-	-	-
Fiduciary net position, ending	$ (2,533)	$ 125	$ (1,052)	$ 53

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Sex Viol Offen	Child Restraint	Inheritance Tax	Sales Tax-Agenc
Additions				
Taxes	$ -	$ -	$ -	$ 20,183
Fines/Fees/Restitution	$ 885	$ 950	-	-
Miscellaneous	-	-	-	-
Total additions	885	950	-	20,183
Deductions				
Payments to other governments	$ 892	$ 850	$ -	$ 19,978
Payments to individuals and organizations	-	-	-	-
Other custodial activities	-	-	-	-
Total deductions	892	850	-	19,978
Change in fiduciary net position	(7)	100	-	205
Fiduciary net position, beginning	-	-	2,836	-
Fiduciary net position, ending	$ (7)	$ 100	$ 2,836	$ 205

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Plate Fee Fd	Riverboat Distr	Inkeepers Tax	Judget Due Law
Additions				
Taxes	$ -	$ -	$ 1,776,875	$ -
Fines/Fees/Restitution	$ 3,976	-	-	-
Miscellaneous	-	975,194	-	-
Total additions	3,976	975,194	1,776,875	-
Deductions				
Payments to other governments	$ 3,975	$ 975,194	$ 1,776,875	$ -
Payments to individuals and organizations	-	-	-	-
Other custodial activities	-	-	-	-
Total deductions	3,975	975,194	1,776,875	-
Change in fiduciary net position	1	-	-	-
Fiduciary net position, beginning	-	-	-	260
Fiduciary net position, ending	$ 1	$ -	$ -	$ 260

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	LIT	Sheriff Inmate Trust	Sheriff Processing Fees	Clerk's Trust
Additions				
Taxes	$ 20,537,291	$ -	$ -	$ -
Fines/Fees/Restitution	-	-	-	21,328,042
Miscellaneous	9,954,721	4,337,088	-	-
Total additions	30,492,012	4,337,088	-	21,328,042
Deductions				
Payments to other governments	$ 25,517,057	$ -	$ -	$ -
Payments to individuals and organizations	-	4,378,504	-	19,690,436
Other custodial activities	4,974,955	20,248	-	787,772
Total deductions	30,492,012	4,398,752	-	20,478,208
Change in fiduciary net position	-	(61,664)	-	849,834
Fiduciary net position, beginning	-	109,710	39	7,958,205
Fiduciary net position, ending	$ -	$ 48,046	$ 39	$ 8,808,039

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION -
CUSTODIAL FUNDS
December 31, 2022
(Continued)

	Treasurer Supp CAR	Totals
Additions		
Taxes	$ 13,452,246	$ 349,970,452
Fines/Fees/Restitution	-	21,831,154
Miscellaneous	-	15,267,003
Total additions	13,452,246	387,068,609
Deductions		
Payments to other governments	$ 14,554,079	$ 352,818,931
Payments to individuals and organizations	-	$ 30,596,813
Other custodial activities	(1,101,833)	4,681,143
		-
Total deductions	13,452,246	388,096,887
Change in fiduciary net position	-	(1,028,278)
Fiduciary net position, beginning	-	14,417,663
Fiduciary net position, ending	$ -	$ 13,389,385

PORTER COUNTY, INDIANA
COMBINING BALANCE SHEET -
PORTER COUNTY GOVERNMENT CHARITABLE NONPROFIT FOUNDATION AND FUNDS
December 31, 2022

	Porter County Government Charitable Nonprofit Foundation	Foundation Holding Acct	Foundation Budget Fund	Totals
Assets				
Cash and cash equivalents		$ 6,787,217	$ 289,667	$ 7,076,884
Investments	163,563,708	-	-	$ 163,563,708
Receivables:				
Interest receivable	-	-	-	-
Taxes	-	-	-	-
Other assessments	-	-	-	-
Accounts receivable	-	-	15,014	15,014
Total assets	$ 163,563,708	$ 6,787,217	$ 304,681	$ 170,655,606
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	$ -		$ -	$ -
Accrued payroll	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	-	-	-	-
Fund Balances:				
Nonspendable	$ 158,061,905	$ -	$ -	$ 158,061,905
Restricted	-	-	304,681	304,681
Committed	5,501,803	6,787,217	-	12,289,020
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total fund balances (deficits)	163,563,708	6,787,217	304,681	170,655,606
Total liabilities, and fund balances	$ 163,563,708	$ 6,787,217	$ 304,681	$ 170,655,606

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES (DEFICITS) -
PORTER COUNTY GOVERNMENT CHARITABLE NONPROFIT FOUNDATION
For the Year Ended December 31, 2022

	Porter County Government Charitable Nonprofit Foundation	Foundation Holding Acct	Foundation Budget Fund	Totals
Revenues				
Taxes	$ -	$ -	$ -	$ -
Other taxes	-	-	-	-
Other assessments	-	-	-	-
Fines and forfeitures	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Other revenues	(26,232,194)	69,930	15,014	(26,147,250)
Total revenues	(26,232,194)	69,930	15,014	(26,147,250)
Expenditures				
Current:				
General Government	-	-	5,438,740	5,438,740
Public Safety	-	-	302,403	302,403
Storm Water and Development	-	-	-	-
Highway, Roads, and Streets	-	-	-	-
Public Health	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Capital Outlay:				
General Government	-	-	-	-
Public Safety	-	-	18,950	18,950
Storm Water and Development	-	-	-	-
Highway, Roads, and Streets	-	-		-
Public Health	-	-	-	-
Culture and Recreation	-	-	-	-
Total expenditures	-	-	5,760,093	5,760,093
Excess (deficiency) of revenues over expenditures	(26,232,194)	69,930	(5,745,079)	(31,907,343)
Other Financing sources (uses):				
Transfers in	-	5,481,688	6,052,837	11,534,525
Transfers out	(5,481,688)	(6,052,837)	-	(11,534,525)
Capital Leases	-	-	-	-
Total other financing sources and uses	(5,481,688)	(571,149)	6,052,837	-
Net Change in fund balances	(31,713,882)	(501,219)	307,758	(31,907,343)
Fund balances - beginning	195,277,590	7,288,436	(3,077)	202,562,949
Fund balances (deficits) - ending	$ 163,563,708	$ 6,787,217	$ 304,681	$ 170,655,606

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF FIDUCIARY NET POSITION
PENSION TRUST FUNDS
December 31, 2022

	County Police Retirement Plan	County Police Benefit Plan	County Police Local Pension Trust	Total Pension Trust Funds
ASSETS				
Cash and cash equivalents	$ 1,014,397	$ 126,220	$ 9,046	$ 1,149,663
Receivables:				
County contributions	10,910	-	9,606	20,516
Accrued interest and dividends	67,550	6,283	-	73,833
Total receivables	78,460	6,283	9,606	94,349
Investments at fair value:				
Fixed income securities	8,379,948	957,882	-	9,337,830
Domestic and foreign equities	8,867,998	1,067,728	-	9,935,726
Total investments	17,247,946	2,025,610	-	19,273,556
				-
Total Assets	18,340,803	2,158,113	18,652	20,517,568
LIABILITIES				
Payables:				
Net benefits due and unpaid/(overpaid)	443	-	-	443
Transfers out of trust	-	-	-	-
Total Liabilities	443	-	-	443
NET POSITION				
Total net position restricted for pensions	18,340,360	2,158,113	18,652	20,517,125

PORTER COUNTY, INDIANA
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
PENSION TRUST FUNDS
December 31, 2022

	County Police Retirement Plan	County Police Benefit Plan	County Police Local Pension Trust	Total Pension Trust Funds
Additions				
Contributions:				
Employer	$ 1,197,310	$ 45,042	$ 136,094	$ 1,378,446
Employee	142,213	-	-	142,213
Transfers into trust	-	-		-
Total contributions	1,339,523	45,042	136,094	1,520,659
Investment Income:				
Interest and dividends	422,774	47,015	-	469,789
Net increase in fair value of investments	(3,030,715)	(333,589)	-	(3,364,304)
Net investment income	(2,607,941)	(286,574)	-	(2,894,515)
Other	-	-	-	-
Total additions	(1,268,418)	(241,532)	136,094	(1,373,856)
Deductions				
Benefit payments (including refunds of employee contributions)	1,076,475	65,767	126,488	1,268,730
Administrative expense	85,251	16,520	-	101,771
Transfers out of trust	-	-	-	-
Other	-	-	-	-
Total deductions	1,161,726	82,287	126,488	1,370,501
Changes in fiduciary net position	(2,430,144)	(323,819)	9,606	(2,744,357)
Net Position Restricted for Pensions				
Beginning of year	20,770,504	2,481,932	9,046	23,261,482
End of year	$ 18,340,360	$ 2,158,113	$ 18,652	$ 20,517,125

Porter County, Indiana

Single Audit Report

December 31, 2022

Porter County, Indiana

December 31, 2022

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Porter County, Indiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Federal Grantor Agency Cluster Title/Program Title	Pass-Through Entity or Direct Grant	Federal Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Amount Passed-Through To Subrecipients	Total Federal Awards Expended
Department of Agriculture					
Child Nutrition Cluster					
School Breakfast Program	Indiana Department of Education	10.553	FY 2022	$ -	$ 6,052
National School Lunch Program	Indiana Department of Education	10.555	FY 2022	-	15,274
Total - Child Nutrition Cluster				-	21,326
Child and Adult Care Food Program	Indiana Department of Education	10.558	FY 2022		1,567
Total - Department of Agriculture				-	22,893
Department of the Commerce					
Coastal Zone Management Administration	Indiana Department of Natural Resources	11.419	CZ934	-	16,000
Total - Department of Commerce				-	16,000
Department of the Interior					
Payments in Lieu of Taxes	Direct Grant	15.226		18,394	23,554
Total - Department of the Interior				18,394	23,554
Department of Justice					
COVID-19 - Coronavirus Emergency Supplemental Funding Program	Indiana Criminal Justice Institute	16.034	45289	-	114,811
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	47627	-	219,034
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	60061	-	65,024
Equitable Sharing Program	Direct Grant	16.922		-	2,750
Total - Department of Justice				-	401,619
Department of Transportation					
Highway Planning and Construction Cluster					
Highway Planning and Construction	Indiana Department of Transportation	20.205	DES 1401029 100 S	-	2,801
	Indiana Department of Transportation	20.205	DES 1500419	-	130,667
	Indiana Department of Transportation	20.205	DES 1592163 Inspections	-	7,155
	Indiana Department of Transportation	20.205	DES 1700500 Willowcreek	-	140,659
	Indiana Department of Transportation	20.205	DES 2100109	-	99,416
Total - Highway Planning and Construction Cluster				-	380,698
Total - Department of Transportation				-	380,698

See Notes to Schedule of Expenditures of Federal Awards

Porter County, Indiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Federal Grantor Agency Cluster Title/Program Title	Pass-Through Entity or Direct Grant	Federal Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
Department of the Treasury					
Equitable Sharing	Direct Grant	21.016		$ -	$ 3,199
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	Direct Grant	21.027		328,347	6,881,391
Local Assistance and Tribal Consistency Fund	Direct Grant	21.032		-	50,000
Total - Department of the Treasury				328,347	6,934,590
National Endowment for the Humanities					
Promotion of the Arts Partnership Agreements	Indiana Arts Commission	45.025	1863296-61-20	-	9,173
Total - National Endowment for the Humanities				-	9,173
Small Business Administation					
COVID-19 Shuttered Venue Operators Grant Program	Direct Grant	59.075		-	210,761
Total - Small Business Administration				-	210,761
Department of Health and Human Services					
Public Health Emergency Preparedness	Indiana State Department of Health	93.069	NU90TP922052	-	107,183
Immunization Cooperative Agreements	Indiana State Department of Health	93.268	53460	-	51,018
Immunization Cooperative Agreements	Indiana State Department of Health	93.268	NU90TP922052	-	20,481
Epidemiology and Laboratory Capacity Enhancing Detection	Indiana State Department of Health	93.323	NU50CK000503	-	4,694
Public Health Emergency Response	Indiana State Department of Health	93.354	59465 64901 61163	-	72,225

Porter County, Indiana

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Federal Grantor Agency Cluster Title/Program Title	Pass-Through Entity or Direct Grant	Federal Assistance Listing Number	Pass-Through Entity (or Other) Identifying Number	Pass-Through To Subrecipient	Total Federal Awards Expended
Child Support Enforcement	Indiana Department of Child Services	93.563	Circuit Court	$ -	$ 194,851
Child Support Enforcement	Indiana Department of Child Services	93.563	County Clerk	-	109,852
Child Support Enforcement	Indiana Department of Child Services	93.563	County Prosecutor	-	632,690
Child Support Enforcement	Indiana Department of Child Services	93.563	Indirect Costs	-	94,130
Total Child Support Enforcement				-	1,031,523
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	Indiana State Department of Health	93.946	NU38DP000007	-	6,972
Total - Department of Health and Human Services				-	1,294,096
Department of Homeland Security					
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	EMC-2022-EP-00005	-	69,828
Total - Department of Homeland Security				-	69,828
Total Expenditures of Federal Awards				$ 346,741	$ 9,363,212

See Notes to Schedule of Expenditures of Federal Awards

Porter County, Indiana

Notes to Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Porter County, Indiana (County) under programs of the federal government for the year ended December 31, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position or cash flows of the County.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. For reimbursement grants passed through the State of Indiana, in accordance with Uniform Guidance, the award is deemed to be expended when evidence of approval is received from the State. For direct grant awards, in accordance with Uniform Guidance, the award is deemed to be expended when the cash is disbursed.

Note 3: Indirect Cost Rate

The County has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

The Officials of Porter County, Indiana
Valparaiso, Indiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards),* the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Porter County, Indiana, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated July 15, 2024. Our report includes a reference to other auditors who audited the financial statements of Porter County Government Charitable Nonprofit Foundation, included in the financial statements of the Porter County Government Charitable Nonprofit Foundation and Funds major fund. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. Our report also includes an emphasis-of-matter paragraph for a restatement related to an error correction.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002 that we consider to be material weaknesses.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

County's Responses to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the County's responses to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Forvis Mazars, LLP

Indianapolis, Indiana
July 15, 2024

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Report on Compliance for Each Major Federal Program, Report on Internal Control Over Compliance, and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

The Officials of Porter County, Indiana
Valparaiso, Indiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Porter County, Indiana's (County) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2022. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about County's compliance with the requirements of each major federal program as a whole.

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

Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, 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 County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise County's basic financial statements. We have issued our report thereon dated July 15, 2024, which contained unmodified opinions on those financial statements and a reference to other auditors, along with an emphasis-of-matter paragraph for a restatement related to an error correction. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Forvis Mazars, LLP

Indianapolis, Indiana
July 15, 2024

Porter County, Indiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Section I – Summary of Auditor's Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance GAAP was:

   ☒ **Unmodified** ☐ **Qualified** ☐ **Adverse** ☐ **Disclaimer**

2. Internal control over financial reporting:

Material weakness(es) identified?	☒ Yes	☐ No
Significant deficiency(ies) identified?	☐ Yes	☒ None Reported

3. Noncompliance material to the financial statements noted? ☐ Yes ☒ No

Federal Awards

4. Internal control over major federal awards programs:

Material weakness(es) identified?	☐ Yes	☒ No
Significant deficiency(ies) identified?	☐ Yes	☒ None Reported

5. Type of auditor's report on compliance for major federal awards programs:

   ☒ **Unmodified** ☐ **Qualified** ☐ **Adverse** ☐ **Disclaimer**

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ Yes ☒ No

7. Identification of major federal programs:

Assistance Listing Numbers	Name of Federal Program or Cluster
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
20.205	Highway Planning and Construction Cluster

Porter County, Indiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2022

8. Dollar threshold used to distinguish between Type A and Type B programs was $750,000.

9. Auditee qualified as a low-risk auditee? ☐ Yes ☒ No

Porter County, Indiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2022

Section II – Financial Statement Findings

Reference Number	Finding
2022-001	**Criteria or Specific Requirement:** Management is responsible for establishing and maintaining effective internal controls over financial reporting. Internal controls should be adequate to allow management or employees in the normal course of performing their assigned functions to prevent or detect material misstatements in financial reporting. **Condition:** Various corrections and adjusting journal entries were needed to properly report the financial statement amounts in accordance with GAAP. **Effect:** Inadequate year-end close and financial statement review procedures resulted in adjustments needed to report the County's financial statements in accordance with GAAP. **Cause:** The County's own internal review and closing procedures were not sufficient to detect these misstatements, so they went undetected. Auditing standards prevent the external audit process from being considered part of an entity's internal control structure. **Repeat Finding:** This is a repeat finding from the immediately prior audit report with finding number 2021-001. **Recommendation:** We recommend that management continue to develop and enhance formal year-end closing procedures as it relates to reporting in accordance with GAAP. Account balances should be reviewed and adjusted in a timely manner at year end to ensure management is providing accurate financial information in accordance with GAAP. Additionally, as part of the audit process, the County should complete a final, comprehensive review of its draft GAAP financial statements to ensure that account balances are properly stated in accordance with GAAP. **Views of Responsible Officials and Planned Corrective Action:** County concurs with auditing finding.

Porter County, Indiana

Schedule of Findings and Questioned Costs (Continued)
Year Ended December 31, 2022

Reference Number	Finding
2022-002	**Criteria or Specific Requirement:** Management is responsible for establishing and maintaining effective internal controls over financial reporting to ensure reporting under accounting principles generally accepted in the United States (GAAP) is materially correct. **Condition:** The County's internal control environment over financial reporting did not timely detect certain adjustments related to previous fiscal year that were needed to prevent the opening net position for 2022 from being materially misstated. The County's internal controls over preparing full accrual financial statements in accordance with GAAP did not timely detect adjustments to capital assets as of December 31, 2021. GASB Codification Section 1400, *Reporting Capital Assets*, requires governmental entities to report capital assets at historical cost, or at acquisition value if noted. **Effect:** The beginning net position of the government-wide governmental activities was restated in order to conform with GAAP. **Cause:** The County's internal control environment continues to be improved and adjusted related to GAAP reporting but did not identify this adjustment in a timely manner. **Recommendation:** The County should continue to review and establish internal controls related to tracking and valuing capital assets. **Views of Responsible Officials and Planned Corrective Action:** Management concurs. Please see corrective action plan.

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
	No matters are reportable.

Porter County Indiana

Summary Schedule of Prior Audit Findings
Year Ended December 31, 2022

Reference Number	Summary of Finding	Status
2021-001	Various restatements and adjusting journal entries were needed to properly state the 2021 financial statements in accordance with GAAP.	Not Corrected – see finding 2022-001
2021-002	Controls were not in place to properly identify and report all assets and liabilities associated with capital leases.	Corrected for 2022
2021-003	Highway Planning and Construction Cluster (20.205) – Various professional services contracts for engineering and consulting services did not have sufficient documentation to support it procurement process.	Corrected for 2022
2021-004	Highway Planning and Construction Program (20.205) – Various property (roads and bridges) that were funded by federal awards were not properly tracked within the County's capital asset for Federal participation.	Corrected for 2022

COUNTY of PORTER

Porter County Auditor
Administration Center
155 Indiana Avenue • Suite 204
Valparaiso, Indiana 46383

Karen M. Martin
Auditor

(219) 465-3445 Main
(219) 465-3806 Fax

CORRECTIVE ACTION PLAN

FINDING 2022-001
Contact Person Responsible for Corrective Action: Porter County Auditor
Contact Phone Number: 219-465-3445

Views of Responsible Official:

County concurs with audit finding

Description of Corrective Action Plan:

County has engaged a 3rd party specialist going forward to assist with annual GAAP report given the complexities of reporting on a basis of accounting that is significantly different from how the County operates, budgets, and produces regular financial statements.

Anticipated Completion Date:

12/1/2024 by County Auditor (Karen Martin)

FINDING 2022-002
Contact Person Responsible for Corrective Action: Porter County Auditor
Contact Phone Number: 219-465-3445

Views of Responsible Official:

County concurs with audit finding

Description of Corrective Action Plan:

County engaged a 3rd party specialist to review and challenge the historical balances for capital assets resulting in the necessary restatement and that the County deems the finding has already been addressed now that the full inventory and valuation was completed and incorporated into the 2022 GAAP financial statements.

Anticipated Completion Date:

12/1/2024 by County Auditor (Karen Martin)