

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

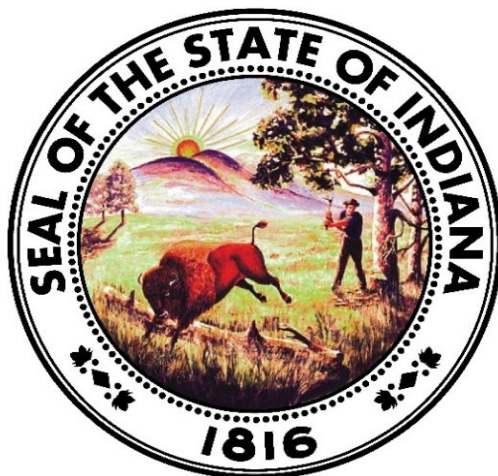
FINANCIAL STATEMENT AUDIT REPORT

OF

CITY OF LA PORTE

LA PORTE COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED

09/13/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Clerk-Treasurer	Courtney Parthun	01-01-22 to 12-31-23
Mayor	Thomas P. Dermody	01-01-22 to 12-31-23
President of the Board of Public Works and Safety	Thomas P. Dermody	01-01-22 to 12-31-23
President Pro Tempore of the Common Council	Timothy Franke	01-01-22 to 12-31-23



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF THE CITY OF LA PORTE, LA PORTE COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of the City of La Porte (City), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, 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 statement, and other knowledge we obtained during our audit of the basic financial statement. 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.

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 29, 2023, on our consideration of the City'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 City'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 City's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

August 29, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

The financial statement and accompanying notes were approved by management of the City. The financial statement and notes are presented as intended by the City.

The City's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the City's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the City. It is presented as intended by the City.

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

Fund	Cash and Investments		Cash and Investments	
	01-01-22	Receipts	Disbursements	12-31-22
2020 FEMA ASSISTNACE TO FF GRANT	\$ -	\$ 23,309	\$ 23,309	\$ -
GENERAL FUND	2,459,378	15,494,527	15,266,009	2,687,896
MVH	333,877	951,736	800,649	484,964
LOCAL ROAD & STREET	460,321	389,872	420,455	429,738
MVH RESTRICTED FUND	224,995	471,968	405,337	291,626
PARK NON-REVERTING	105,301	123,017	126,844	101,474
TRANSIT	(102,864)	661,608	684,839	(126,095)
COMMUNITY BLOCK GRANT	(9,875)	265,086	220,025	35,186
LAW ENF CONT EDUCATION	65,278	42,203	29,276	78,205
UNSAFE BUILDING	32,039	-	18,480	13,559
PARK	656,789	1,540,207	1,672,820	524,176
TRASH	422,042	1,017,771	946,879	492,934
RAINY DAY FUND	590,309	-	-	590,309
CEDIT	1,544,855	1,988,568	1,939,673	1,593,750
MAJOR MOVES CONSTRUCTION	2,010,441	13,245	212,181	1,811,505
CCI	69,962	40,784	36,733	74,013
CCD	597,881	246,506	261,891	582,496
PARK N/R CAPITAL	8,464	-	-	8,464
GENERAL IMPROVEMENT FUND	90,810	-	300	90,510
REDEVELOPMENT COMM/TIF I	1,307,826	1,814,952	1,612,797	1,509,981
INDUSTRIAL DEVELOPMENT	58,930	2,860	-	61,790
CHESSIE TRAIL GRANT	(2,883)	594,417	490,915	100,619
RIVERBOAT	645,504	103,086	140,330	608,260
INSURANCE	133,910	1,912,553	1,885,112	161,351
POLICE PENSION	164,247	687,233	674,127	177,353
FIRE PENSION	332,594	1,111,188	1,090,885	352,897
TRANSIT - COVID	(9,373)	10,000	627	-
CDBG - COVID	(3,055)	24,413	18,962	2,396
CORONAVIRUS RELIEF FUND	37,111	-	-	37,111
FIRE FEMA AFG COVID-19 GRANT	-	1,156	-	1,156
L.A.R.E. GRANT 2020	-	3,000	3,000	-
OPIOID SETTLEMENT UNRESTRICTED	-	26,382	-	26,382
OPIOID SETTLEMENT RESTRICTED	-	61,558	-	61,558
ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND	5,372,880	5,738,248	3,381,092	7,730,036
OCDETF TASK FORCE - POLICE DEPT.	-	2,227	2,691	(464)
EDEN SEA GRANT	-	1,138	1,138	-
TRAILS GREENWAYS & BLUEWAYS GRANT	-	30,000	20,000	10,000
LOCAL TRAX GRANT PROJECT (TIPTON STREET OVERPASS)	-	32,000	-	32,000
LOCAL ROAD & BRIDGE MATCHING GRANT FUND	-	1,553,247	1,553,247	-
MUNICIPAL WHEEL TAX FUND	-	30,187	28,694	1,493
MUNICIPAL SURTAX FUND	485,269	490,754	782,000	194,023
RECREATION NON-REVERTING	165,750	243,325	244,621	164,454
CIVIC NON-REVERTING	215,340	519,449	399,967	334,822
BEECHWOOD NON-REVERTING	12,218	8,865	2,650	18,433
BEECHWOOD N/R CAPITAL	28,694	33,584	42,344	19,934
POLICE ICJI - S.A.V.E. GRANT	-	6,204	6,204	-
OPERATION PULLOVER GRANT (POLICE)	1,380	-	-	1,380
C.H.I.R.P. - DUI TASKFORCE (POLICE)	(491)	6,315	8,170	(2,346)
HIDTA FUND (POLICE)	(3,326)	7,928	7,377	(2,775)
C.H.I.R.P. CITLI GRANT (POLICE)	154	10,148	18,617	(8,315)
LAW ENFORCEMENT RECORDING N/R FUND (POLICE)	-	450	-	450
KIWANIS/TELEDYNE	2,266	-	-	2,266
LA PORTE STRATEGIC PLANNING	19,232	-	-	19,232
FIRE - CHILD SAFETY SEAT GRANT	50	-	-	50
VEST FUND (POLICE)	(1,362)	4,706	8,915	(5,571)
DRUG FREE PARTNERSHIP (POLICE)	400	-	-	400
VERTICAL REAL ESTATE FUND	191,836	12,442	-	204,278
2020 G.O. 2012 REFUNDING BOND (BOND PROCEEDS)	8,310	-	-	8,310
CENTRAL STATION INTERIOR	1,170	-	-	1,170
USMS FUGITIVE TASK FORCE (POLICE)	-	378	4,900	(4,522)
REDEVELOPMENT COMM/TIF II	1,449,275	1,808,764	287,682	2,970,357
REDEVELOPMENT - TIF III	859,668	523,394	268,490	1,114,572
DOWNTOWN BID DISTRICT	226,101	115,867	200,151	141,817
REDEVELOPMENT COMM - TIF IV	232,346	82,871	17,157	298,060
PARK STREET PROJECT (FEDERAL)	(27,261)	79,980	26,283	26,436
2021 RDC REMEDIATION BOND PROCEEDS	141,885	-	79,677	62,208

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

Fund	Cash and Investments			Cash and Investments
	01-01-22	Receipts	Disbursements	
FEDERAL AID SIDEWALK PROGRAM GRANT	(6,492)	6,492	-	-
SIGN INVENTORY GRANT	(28,872)	28,872	-	-
DESTINATION DEVELOPMENT GRANT - DUNES VOLLEYBALL	110,000	-	-	110,000
RESTRICTED DONATIONS	3,280,025	1,879,793	1,108,053	4,051,765
MAYOR' S VETERANS COMM	7,035	1,375	1,819	6,591
GOOD SAMARITAN FUND	1,824	1,577	1,000	2,401
EMPLOYEE BENEFIT FUND	2,900,574	2,155,513	2,481,798	2,574,289
TEACHER'S CREDIT UNION - HSA	-	5,500	5,500	-
2020 G.O. REFUNDING BONDS (2012)	132,808	300,968	300,320	133,456
FIRE LEASE/DEBT SERVICE FUND	122,535	360,885	363,500	119,920
2017 RDC G.O. BONDS - DEBT SERVICE	-	287,799	287,799	-
CIVIL CITY - CREDIT CARD	-	7,433	-	7,433
MAURICE FOX TRUST	307,887	6,164	64,507	249,544
ELEANOR FOX TRUST	99,234	896	324	99,806
PAYROLL - DIRECT DEPOSIT	-	8,407,542	8,407,542	-
PAYROLL - NET SALARIES	-	2,648	2,648	-
PAYROLL - FEDERAL TAXES	-	1,022,989	1,022,989	-
PAYROLL - FICA	-	691,686	691,686	-
PAYROLL - MEDICARE	-	323,532	323,532	-
PAYROLL - STATE W/H	-	361,406	361,406	-
PAYROLL - COUNTY W/H	-	118,846	118,846	-
PAYROLL - PERF	-	20,397	20,397	-
PAYROLL - OLD NATIONAL BANK - HSA	-	3,660	3,660	-
PAYROLL - POLICE LEGAL DEFENSE	-	5,218	5,218	-
PAYROLL - CHAPTER 13	-	8,400	8,400	-
PR AFLAC - POST TAX	-	523	523	-
AFLAC - PRE-TAX	-	3,705	3,705	-
AMERICAN FIDELITY POST-TAX	-	55,414	55,414	-
AMERICAN FIDELITY HSA	-	113,632	113,632	-
AMERICAN FIDELITY PRE-TAX 125	-	16,597	16,597	-
PAYROLL - HARTFORD LOAN	-	14,841	14,841	-
BOSTON MUTUAL LIFE	-	14,202	14,202	-
PAYROLL - HARTFORD 457	-	147,845	147,845	-
CENTIER BANK - HSA	-	20,320	20,320	-
HEALTH EQUITY (HSA)	-	6,930	6,930	-
PAYROLL - GOOD SAMARITAN	-	1,577	1,577	-
CITY OF LA PORTE INSURANCE	-	167,975	167,975	-
HEALTH SAVINGS - HORIZON (LPSAV)	-	54,600	54,600	-
FOP #54	-	6,524	6,524	-
IN CHILD SUPPORT FEE	-	55	55	-
FOP LABOR COUNCIL	-	5,937	5,937	-
PAYROLL - POLICE & FIREMEN'S INS. ASSOC	-	3,098	3,098	-
PURDUE FEDERAL CREDIT UNION - HEALTH SAVINGS	-	2,000	2,000	-
LP FIREFIGHTERS LOCAL 363	-	31,848	31,848	-
LP FIREFIGHTERS PAC DUES	-	3,232	3,232	-
LAPORTE COMMUNITY FEDERAL CREDIT UNION	-	345,179	345,179	-
CHILD SUPPORT	-	36,973	36,973	-
LA PORTE SUPERIOR COURT #3	-	1,111	1,111	-
CONTINENTAL AMERICAN INS - AFLAC GROUP INSURANCE	-	1,074	1,074	-
MONUMENTAL LIFE INSURANCE	-	959	959	-
CHILD SUPPORT - CALIFORNIA	-	1,485	1,485	-
UNITED WAY	-	225	225	-
YMCA	-	20,341	20,341	-
UTILITIES - CREDIT CARDS	126,305	1,537,376	1,660,334	3,347
UTILITIES ACH FUND	264,572	3,367,792	3,622,726	9,638
PAYROLL EXTRA	2,460	5,011	4,782	2,689
2020 SEWAGE CONSTRUCTION BOND	10,454,221	26,385	3,128,272	7,352,334
STORMWATER FUND	457,914	1,217,138	381,440	1,293,612
SEWAGE FUND	973,310	5,883,063	5,515,239	1,341,134
SEWAGE - UNDERGROUND STORAGE TANK INSURANCE	290,114	1,081	-	291,195
SEWAGE DEPRECIATION	107,543	339,076	194,712	251,907
SEWAGE BOND RETIREMENT	753,421	1,651,152	1,593,542	811,031
2015 SEWAGE CONSTRUCTION BONDS	325,352	187,421	512,766	7
SEWAGE BOND DEBT SERVICE	1,044,991	3,893	-	1,048,884
WATER DEBT SERVICE RESERVE	662,147	-	-	662,147
WATER DEBT SERVICE	59,258	805,476	522,229	342,505

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

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-22			12-31-22
WATER DEPRECIATION	295,191	384,513	148,461	531,243
WATER METER DEPOSITS	666,959	36,175	550	702,584
2020 WATER CONSTRUCTION BOND	3,329,566	7,626	325,525	3,011,667
WATER CONSTRUCTION FUND - BAN	647,192	-	-	647,192
WATER FUND	1,560,171	4,704,001	4,982,673	1,281,499
2015A BONDS RESERVE FUND	229,568	2,396	29	231,935
2015A SINKING FUND	1,005	226,095	226,000	1,100
2015B BONDS RESERVE FUND	798,219	8,331	100	806,450
2015B SINKING FUND	8	624,302	624,000	310
Totals	<u>\$ 51,582,643</u>	<u>\$ 79,071,772</u>	<u>\$ 76,477,048</u>	<u>\$ 54,177,367</u>

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

CITY OF LA PORTE
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

The City was established under the laws of the State of Indiana. The City operates under a Council-Mayor form of government and provides some or all of the following services: public safety (police and fire), highways and streets, health and social services, culture and recreation, public improvements, planning and zoning, general administrative services, water, wastewater, electric, gas, storm water, trash, aviation, and urban redevelopment and housing.

The Redevelopment Authority was organized by the City as a separate body corporate and politic and as an instrumentality of the City pursuant to state statute for the purpose of financing and constructing and leasing local public improvements to the redevelopment commission of the City. A financial burden/benefit relationship exists between the City and the Redevelopment Authority. The Redevelopment Authority is reported as if it is a part of the City.

The accompanying financial statement presents the financial information for the City and the Redevelopment Authority. Although it is legally separate entity from the City, it exists to provide services entirely or almost entirely to the City and the Redevelopment Authority's total debt outstanding, if any, including leases, is expected to be repaid almost entirely with the resources of the City.

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

CITY OF LA PORTE
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

Utility fees. Amounts received from charges for current services.

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

CITY OF LA PORTE
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Utility operating expenses. Amounts disbursed for operating the utilities.

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

CITY OF LA PORTE
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 3. Property Taxes

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

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana, at year end, should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statutes authorize the City to invest in securities including, but not limited to, the following: federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The City may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job-related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third-party. The establishment of a self-insurance fund allows the City to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund Defined Benefit Plan (PERF DB) is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF DB is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2 and IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the City authority to contribute to the plan.

CITY OF LA PORTE
NOTES TO FINANCIAL STATEMENT
(Continued)

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

Members' contributions are set by state statute at 3 percent of compensation for the defined contribution component of PERF Hybrid. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

B. 1925 Police Officers' Pension Plan

Plan Description

The 1925 Police Officers' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-6). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

Funding Policy

The contribution requirements of plan members for the 1925 Police Officers' Pension Plan are established by state statute.

On Behalf Payments

The 1925 Police Officers' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

C. 1937 Firefighters' Pension Plan

Plan Description

The 1937 Firefighters' Pension Plan is a single-employer defined benefit pension plan. The plan is administered by the local pension board as authorized by state statute (IC 36-8-7). The plan provides retirement, disability, and death benefits to plan members and beneficiaries. The plan was established by the plan administrator, as provided by state statute. The plan administrator does not issue a publicly available financial report that includes financial statements and required supplementary information of the plan.

CITY OF LA PORTE
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

The contribution requirements of plan members for the 1937 Firefighters' Pension Plan are established by state statute.

On Behalf Payments

The 1937 Firefighters' Pension Plan is funded by the State of Indiana through the Indiana Public Retirement System as provided under Indiana Code 5-10.3-11.

D. 1977 Police Officers' and Firefighters' Pension and Disability Fund

Plan Description

The 1977 Police Officers' and Firefighters' Pension and Disability Fund is a cost-sharing multiple-employer defined benefit pension plan administered by the Indiana Public Retirement System (INPRS) for all police officers and firefighters hired after April 30, 1977, providing retirement, disability, and survivor benefits.

State statute (IC 36-8-8) regulates the operations of the system, including benefits, vesting, and requirements for contributions by employers and by employees. Covered employees may retire at age 52 with 20 years of service. An employee with 20 years of service may leave service, but will not receive benefits until reaching age 52.

Financial Report

INPRS issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

The contribution requirements of plan members and the City are established by the Board of Trustees of INPRS based on actuarial valuation. Employers may pay all or part of the member contribution for the member.

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grants.

Note 8. Restatements

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

CITY OF LA PORTE
 NOTES TO FINANCIAL STATEMENT
 (Continued)

New Fund	Prior Period Adjustments	Balance as of January 1, 2022
2015A BONDS RESERVE FUND	\$ 229,568	\$ 229,568
2015A SINKING FUND	1,005	1,005
2015B BONDS RESERVE FUND	798,219	798,219
2015B SINKING FUND	8	8

Note 9. Redevelopment Authority

The Redevelopment Commission of the City has entered into a capital lease with the Redevelopment Authority (the lessor). The lessor was organized as a separate body corporate and politic and as an instrumentality of the City pursuant to state statute for the purpose of financing, constructing, and leasing local public improvements to the Redevelopment Commission of the City. The lessor has been determined to be a related-party of the City. Lease payments during the year 2022 totaled \$1,026,000.

Note 10. Holding Corporations

The City has entered into a capital lease with the City of La Porte Fire Station Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for the lease to the City. The lessor has been determined to be a related-party of the City. Lease payments during the year 2022 totaled \$363,500.

The City has entered into a capital lease with the La Porte NewPorte Landing Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to State Statute for the purpose of financing and constructing or reconstructing facilities for the lease to the City. The Lessor has been determined to be a related-party of the City. Lease payments during the year 2022 totaled \$0.

Note 11. Other Postemployment Benefits

The City provides to eligible retirees and their spouses the following benefits: they can stay on the City's insurance and they pay the COBRA rate. These benefits do not pose a liability to the City for this year and in future years. Information regarding these benefits can be obtained by contacting the City.

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REQUIRED SUPPLEMENTARY INFORMATION

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

	2020 FEMA ASSISTANCE TO FF GRANT	GENERAL FUND	MVH	LOCAL ROAD & STREET	MVH RESTRICTED FUND
Cash and investments - beginning	\$ -	\$ 2,459,378	\$ 333,877	\$ 460,321	\$ 224,995
Receipts:					
Taxes	-	6,989,322	241,941	-	-
Licenses and permits	-	179,176	-	-	-
Intergovernmental receipts	23,309	2,986,813	497,190	389,872	471,968
Charges for services	-	951	209,278	-	-
Fines and forfeits	-	25,762	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	5,312,503	3,327	-	-
Total receipts	23,309	15,494,527	951,736	389,872	471,968
Disbursements:					
Personal services	-	8,767,762	754,465	-	50,257
Supplies	-	459,990	772	354,174	-
Other services and charges	-	1,645,753	21,248	66,281	12,997
Debt service - principal and interest	-	-	-	-	-
Capital outlay	23,309	27,716	23,640	-	342,083
Utility operating expenses	-	-	-	-	-
Other disbursements	-	4,364,788	524	-	-
Total disbursements	23,309	15,266,009	800,649	420,455	405,337
Excess (deficiency) of receipts over disbursements	-	228,518	151,087	(30,583)	66,631
Cash and investments - ending	\$ -	\$ 2,687,896	\$ 484,964	\$ 429,738	\$ 291,626

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

	PARK NON-REVERTING	TRANSIT	COMMUNITY BLOCK GRANT	LAW ENF CONT EDUCATION	UNSAFE BUILDING
Cash and investments - beginning	\$ 105,301	\$ (102,864)	\$ (9,875)	\$ 65,278	\$ 32,039
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	26,360	-
Intergovernmental receipts	-	308,687	194,366	-	-
Charges for services	85,405	136,864	-	7,248	-
Fines and forfeits	-	-	-	8,287	-
Utility fees	-	-	-	-	-
Other receipts	37,612	216,057	70,720	308	-
Total receipts	<u>123,017</u>	<u>661,608</u>	<u>265,086</u>	<u>42,203</u>	<u>-</u>
Disbursements:					
Personal services	-	535,439	85,210	-	-
Supplies	-	83,152	408	-	-
Other services and charges	126,844	66,248	42,652	29,276	18,480
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	91,755	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>126,844</u>	<u>684,839</u>	<u>220,025</u>	<u>29,276</u>	<u>18,480</u>
Excess (deficiency) of receipts over disbursements	<u>(3,827)</u>	<u>(23,231)</u>	<u>45,061</u>	<u>12,927</u>	<u>(18,480)</u>
Cash and investments - ending	<u>\$ 101,474</u>	<u>\$ (126,095)</u>	<u>\$ 35,186</u>	<u>\$ 78,205</u>	<u>\$ 13,559</u>

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

	PARK	TRASH	RAINY DAY FUND	CEDIT	MAJOR MOVES CONSTRUCTION
Cash and investments - beginning	\$ 656,789	\$ 422,042	\$ 590,309	\$ 1,544,855	\$ 2,010,441
Receipts:					
Taxes	898,699	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	93,674	-	-	1,705,372	-
Charges for services	547,037	1,017,771	-	-	-
Fines and forfeits	50	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	747	-	-	283,196	13,245
Total receipts	<u>1,540,207</u>	<u>1,017,771</u>	<u>-</u>	<u>1,988,568</u>	<u>13,245</u>
Disbursements:					
Personal services	1,268,937	-	-	991,084	-
Supplies	188,163	-	-	977	-
Other services and charges	182,136	946,879	-	654,612	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	293,000	212,181
Utility operating expenses	-	-	-	-	-
Other disbursements	33,584	-	-	-	-
Total disbursements	<u>1,672,820</u>	<u>946,879</u>	<u>-</u>	<u>1,939,673</u>	<u>212,181</u>
Excess (deficiency) of receipts over disbursements	<u>(132,613)</u>	<u>70,892</u>	<u>-</u>	<u>48,895</u>	<u>(198,936)</u>
Cash and investments - ending	<u>\$ 524,176</u>	<u>\$ 492,934</u>	<u>\$ 590,309</u>	<u>\$ 1,593,750</u>	<u>\$ 1,811,505</u>

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

	CCI	CCD	PARK N/R CAPITAL	GENERAL IMPROVEMENT FUND	REDEVELOPMENT COMM/TIF I
Cash and investments - beginning	\$ 69,962	\$ 597,881	\$ 8,464	\$ 90,810	\$ 1,307,826
Receipts:					
Taxes	-	223,241	-	-	909,509
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	40,784	23,265	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	-	-	905,443
Total receipts	<u>40,784</u>	<u>246,506</u>	<u>-</u>	<u>-</u>	<u>1,814,952</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	141,301	-	-	436,710
Debt service - principal and interest	-	-	-	-	1,102,300
Capital outlay	36,733	120,590	-	300	73,787
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>36,733</u>	<u>261,891</u>	<u>-</u>	<u>300</u>	<u>1,612,797</u>
Excess (deficiency) of receipts over disbursements	<u>4,051</u>	<u>(15,385)</u>	<u>-</u>	<u>(300)</u>	<u>202,155</u>
Cash and investments - ending	<u>\$ 74,013</u>	<u>\$ 582,496</u>	<u>\$ 8,464</u>	<u>\$ 90,510</u>	<u>\$ 1,509,981</u>

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

	INDUSTRIAL DEVELOPMENT	CHESSIE TRAIL GRANT	RIVERBOAT	INSURANCE	POLICE PENSION
Cash and investments - beginning	\$ 58,930	\$ (2,883)	\$ 645,504	\$ 133,910	\$ 164,247
Receipts:					
Taxes	-	-	-	-	11,505
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	57,357	95,120	-	575,329
Charges for services	2,860	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	537,060	7,966	1,912,553	100,399
Total receipts	2,860	594,417	103,086	1,912,553	687,233
Disbursements:					
Personal services	-	-	140,330	-	564,574
Supplies	-	-	-	-	-
Other services and charges	-	426,715	-	1,885,112	9,553
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	64,200	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	100,000
Total disbursements	-	490,915	140,330	1,885,112	674,127
Excess (deficiency) of receipts over disbursements	2,860	103,502	(37,244)	27,441	13,106
Cash and investments - ending	\$ 61,790	\$ 100,619	\$ 608,260	\$ 161,351	\$ 177,353

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

	FIRE PENSION	TRANSIT - COVID	CDBG - COVID	CORONAVIRUS RELIEF FUND	FIRE FEMA AFG COVID-19 GRANT
Cash and investments - beginning	\$ 332,594	\$ (9,373)	\$ (3,055)	\$ 37,111	\$ -
Receipts:					
Taxes	70,236	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	865,112	10,000	-	-	-
Charges for services	-	-	24,413	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	175,840	-	-	-	1,156
Total receipts	1,111,188	10,000	24,413	-	1,156
Disbursements:					
Personal services	912,105	627	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,780	-	18,962	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	175,000	-	-	-	-
Total disbursements	1,090,885	627	18,962	-	-
Excess (deficiency) of receipts over disbursements	20,303	9,373	5,451	-	1,156
Cash and investments - ending	\$ 352,897	\$ -	\$ 2,396	\$ 37,111	\$ 1,156

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

	L.A.R.E. GRANT 2020	OPIOID SETTLEMENT UNRESTRICTED	OPIOID SETTLEMENT RESTRICTED	ARP CORONAVIRUS LOCAL FISCAL RECOVERY FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 5,372,880
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	2,400	26,382	61,558	5,738,248
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	600	-	-	-
Total receipts	<u>3,000</u>	<u>26,382</u>	<u>61,558</u>	<u>5,738,248</u>
Disbursements:				
Personal services	-	-	-	711,445
Supplies	-	-	-	-
Other services and charges	3,000	-	-	407,544
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	2,262,103
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>3,381,092</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>26,382</u>	<u>61,558</u>	<u>2,357,156</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 26,382</u>	<u>\$ 61,558</u>	<u>\$ 7,730,036</u>

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

	OCDETF TASK FORCE - POLICE DEPT.	EDEN SEA GRANT	TRAILS GREENWAYS & BLUEWAYS GRANT	LOCAL TRAX GRANT PROJECT (TIPTON STREET OVERPASS)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	2,227	-	10,000	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	1,138	20,000	32,000
Total receipts	2,227	1,138	30,000	32,000
Disbursements:				
Personal services	2,691	-	-	-
Supplies	-	1,138	-	-
Other services and charges	-	-	20,000	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	2,691	1,138	20,000	-
Excess (deficiency) of receipts over disbursements	(464)	-	10,000	32,000
Cash and investments - ending	\$ (464)	\$ -	\$ 10,000	\$ 32,000

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

	LOCAL ROAD & BRIDGE MATCHING GRANT FUND	MUNICIPAL WHEEL TAX FUND	MUNICIPAL SURTAX FUND	RECREATION NON-REVERTING
Cash and investments - beginning	\$ -	\$ -	\$ 485,269	\$ 165,750
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	933,589	30,187	490,754	-
Charges for services	-	-	-	243,325
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	619,658	-	-	-
Total receipts	1,553,247	30,187	490,754	243,325
Disbursements:				
Personal services	-	-	-	43,859
Supplies	-	-	-	-
Other services and charges	-	-	-	200,762
Debt service - principal and interest	-	-	-	-
Capital outlay	1,553,247	28,694	782,000	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	1,553,247	28,694	782,000	244,621
Excess (deficiency) of receipts over disbursements	-	1,493	(291,246)	(1,296)
Cash and investments - ending	\$ -	\$ 1,493	\$ 194,023	\$ 164,454

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

	CIVIC NON-REVERTING	BEECHWOOD NON-REVERTING	BEECHWOOD N/R CAPITAL	POLICE ICJI - S.A.V.E. GRANT	OPERATION PULLOVER GRANT (POLICE)
Cash and investments - beginning	\$ 215,340	\$ 12,218	\$ 28,694	\$ -	\$ 1,380
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	6,204	-
Charges for services	495,933	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	23,516	8,865	33,584	-	-
Total receipts	519,449	8,865	33,584	6,204	-
Disbursements:					
Personal services	71,192	-	-	6,204	-
Supplies	-	-	-	-	-
Other services and charges	328,775	2,650	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	42,344	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	399,967	2,650	42,344	6,204	-
Excess (deficiency) of receipts over disbursements	119,482	6,215	(8,760)	-	-
Cash and investments - ending	\$ 334,822	\$ 18,433	\$ 19,934	\$ -	\$ 1,380

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

	C.H.I.R.P. - DUI TASKFORCE (POLICE)	HIDTA FUND (POLICE)	C.H.I.R.P. CITLI GRANT (POLICE)	LAW ENFORCEMENT RECORDING N/R FUND (POLICE)
Cash and investments - beginning	\$ (491)	\$ (3,326)	\$ 154	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	5,314	7,928	9,807	-
Charges for services	-	-	-	450
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	1,001	-	341	-
Total receipts	<u>6,315</u>	<u>7,928</u>	<u>10,148</u>	<u>450</u>
Disbursements:				
Personal services	8,170	7,377	18,617	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>8,170</u>	<u>7,377</u>	<u>18,617</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(1,855)</u>	<u>551</u>	<u>(8,469)</u>	<u>450</u>
Cash and investments - ending	<u>\$ (2,346)</u>	<u>\$ (2,775)</u>	<u>\$ (8,315)</u>	<u>\$ 450</u>

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

	LA PORTE STRATEGIC PLANNING	FIRE - CHILD SAFETY SEAT GRANT	VEST FUND (POLICE)	DRUG FREE PARTNERSHIP (POLICE)
Cash and investments - beginning	\$ 2,266	\$ 19,232	\$ 50	\$ (1,362) \$ 400
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	2,266	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	-	2,440	-
Total receipts	-	-	4,706	-
Disbursements:				
Personal services	-	-	8,915	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	-	-	8,915	-
Excess (deficiency) of receipts over disbursements	-	-	(4,209)	-
Cash and investments - ending	\$ 2,266	\$ 19,232	\$ 50	\$ (5,571) \$ 400

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

	VERTICAL REAL ESTATE FUND	2020 G.O. 2012 REFUNDING BOND (BOND PROCEEDS)	CENTRAL STATION INTERIOR	USMS FUGITIVE TASK FORCE (POLICE)
Cash and investments - beginning	\$ 191,836	\$ 8,310	\$ 1,170	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	320
Charges for services	12,442	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	-	-	-	58
Total receipts	<u>12,442</u>	<u>-</u>	<u>-</u>	<u>378</u>
Disbursements:				
Personal services	-	-	-	4,900
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,900</u>
Excess (deficiency) of receipts over disbursements	<u>12,442</u>	<u>-</u>	<u>-</u>	<u>(4,522)</u>
Cash and investments - ending	<u>\$ 204,278</u>	<u>\$ 8,310</u>	<u>\$ 1,170</u>	<u>\$ (4,522)</u>

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

	REDEVELOPMENT COMM/TIF II	REDEVELOPMENT - TIF III	DOWNTOWN BID DISTRICT	REDEVELOPMENT COMM - TIF IV
Cash and investments - beginning	\$ 1,449,275	\$ 859,668	\$ 226,101	\$ 232,346
Receipts:				
Taxes	1,341,752	-	-	82,871
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	467,012	523,394	115,867	-
Total receipts	1,808,764	523,394	115,867	82,871
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	50,196	18,490	200,151	17,157
Debt service - principal and interest	226,000	250,000	-	-
Capital outlay	11,486	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	287,682	268,490	200,151	17,157
Excess (deficiency) of receipts over disbursements	1,521,082	254,904	(84,284)	65,714
Cash and investments - ending	\$ 2,970,357	\$ 1,114,572	\$ 141,817	\$ 298,060

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

	PARK STREET PROJECT (FEDERAL)	2021 RDC REMEDIAION BOND PROCEEDS	FEDERAL AID SIDEWALK PROGRAM GRANT	SIGN INVENTORY GRANT	DESTINATION DEVELOPMENT GRANT - DUNES VOLLEYBALL
Cash and investments - beginning	\$ (27,261)	\$ 141,885	\$ (6,492)	\$ (28,872)	\$ 110,000
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	21,344	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	58,636	-	6,492	28,872	-
Total receipts	79,980	-	6,492	28,872	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	26,283	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	79,677	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	26,283	79,677	-	-	-
Excess (deficiency) of receipts over disbursements	53,697	(79,677)	6,492	28,872	-
Cash and investments - ending	\$ 26,436	\$ 62,208	\$ -	\$ -	\$ 110,000

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

	RESTRICTED DONATIONS	MAYOR' S VETERANS COMM	GOOD SAMARITAN FUND	EMPLOYEE BENEFIT FUND	TEACHER'S CREDIT UNION - HSA
Cash and investments - beginning	\$ 3,280,025	\$ 7,035	\$ 1,824	\$ 2,900,574	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	1,879,793	1,375	1,577	2,155,513	5,500
Total receipts	1,879,793	1,375	1,577	2,155,513	5,500
Disbursements:					
Personal services	29,355	-	-	81,967	-
Supplies	295,471	-	-	-	-
Other services and charges	75,718	-	-	2,055,626	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	699,593	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	7,916	1,819	1,000	344,205	5,500
Total disbursements	1,108,053	1,819	1,000	2,481,798	5,500
Excess (deficiency) of receipts over disbursements	771,740	(444)	577	(326,285)	-
Cash and investments - ending	\$ 4,051,765	\$ 6,591	\$ 2,401	\$ 2,574,289	\$ -

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

	2020 G.O. REFUNDING BONDS (2012)	FIRE LEASE/DEBT SERVICE FUND	2017 RDC G.O. BONDS - DEBT SERVICE	CIVIL CITY - CREDIT CARD	MAURICE FOX TRUST
Cash and investments - beginning	\$ 132,808	\$ 122,535	\$ -	\$ -	\$ 307,887
Receipts:					
Taxes	280,723	336,614	206,580	-	-
Licenses and permits	-	-	-	5,925	-
Intergovernmental receipts	20,245	24,271	16,468	-	-
Charges for services	-	-	-	1,408	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	-	-	64,751	100	6,164
Total receipts	<u>300,968</u>	<u>360,885</u>	<u>287,799</u>	<u>7,433</u>	<u>6,164</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	249	-	-
Debt service - principal and interest	300,320	363,500	287,550	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	64,507
Total disbursements	<u>300,320</u>	<u>363,500</u>	<u>287,799</u>	<u>-</u>	<u>64,507</u>
Excess (deficiency) of receipts over disbursements	<u>648</u>	<u>(2,615)</u>	<u>-</u>	<u>7,433</u>	<u>(58,343)</u>
Cash and investments - ending	<u>\$ 133,456</u>	<u>\$ 119,920</u>	<u>\$ -</u>	<u>\$ 7,433</u>	<u>\$ 249,544</u>

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

	ELEANOR FOX TRUST	PAYROLL - DIRECT DEPOSIT	PAYROLL - NET SALARIES	PAYROLL - FEDERAL TAXES	PAYROLL - FICA
Cash and investments - beginning	\$ 99,234	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	896	8,407,542	2,648	1,022,989	691,686
Total receipts	896	8,407,542	2,648	1,022,989	691,686
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	324	8,407,542	2,648	1,022,989	691,686
Total disbursements	324	8,407,542	2,648	1,022,989	691,686
Excess (deficiency) of receipts over disbursements	572	-	-	-	-
Cash and investments - ending	\$ 99,806	\$ -	\$ -	\$ -	\$ -

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

	PAYROLL - MEDICARE	PAYROLL - STATE W/H	PAYROLL - COUNTY W/H	PAYROLL - PERF	PAYROLL - OLD NATIONAL BANK - HSA
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	<u>323,532</u>	<u>361,406</u>	<u>118,846</u>	<u>20,397</u>	<u>3,660</u>
Total receipts	<u>323,532</u>	<u>361,406</u>	<u>118,846</u>	<u>20,397</u>	<u>3,660</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	<u>323,532</u>	<u>361,406</u>	<u>118,846</u>	<u>20,397</u>	<u>3,660</u>
Total disbursements	<u>323,532</u>	<u>361,406</u>	<u>118,846</u>	<u>20,397</u>	<u>3,660</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAYROLL -	PAYROLL -	PR AFLAC -	AFLAC -	AMERICAN FIDELITY
	POLICE LEGAL DEFENSE	CHAPTER 13	POST TAX	PRE-TAX	POST-TAX
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	5,218	8,400	523	3,705	55,414
Total receipts	5,218	8,400	523	3,705	55,414
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	5,218	8,400	523	3,705	55,414
Total disbursements	5,218	8,400	523	3,705	55,414
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	AMERICAN FIDELITY HSA	AMERICAN FIDELITY PRE-TAX 125	PAYROLL - HARTFORD LOAN	BOSTON MUTUAL LIFE	PAYROLL - HARTFORD 457
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	113,632	16,597	14,841	14,202	147,845
Total receipts	113,632	16,597	14,841	14,202	147,845
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	113,632	16,597	14,841	14,202	147,845
Total disbursements	113,632	16,597	14,841	14,202	147,845
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	CENTIER BANK - HSA	HEALTH EQUITY (HSA)	PAYROLL - GOOD SAMARITAN	CITY OF LA PORTE INSURANCE	HEALTH SAVINGS - HORIZON (LPSAV)
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	20,320	6,930	1,577	167,975	54,600
Total receipts	20,320	6,930	1,577	167,975	54,600
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	20,320	6,930	1,577	167,975	54,600
Total disbursements	20,320	6,930	1,577	167,975	54,600
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -	\$ -

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

	FOP #54	IN CHILD SUPPORT FEE	FOP LABOR COUNCIL	PAYROLL - POLICE & FIREMEN'S INS. ASSOC
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	6,524	55	5,937	3,098
Total receipts	<u>6,524</u>	<u>55</u>	<u>5,937</u>	<u>3,098</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	6,524	55	5,937	3,098
Total disbursements	<u>6,524</u>	<u>55</u>	<u>5,937</u>	<u>3,098</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PURDUE FEDERAL CREDIT UNION - HEALTH SAVINGS	LP FIREFIGHTERS LOCAL 363	LP FIREFIGHTERS PAC DUES	LAPORTE COMMUNITY FEDERAL CREDIT UNION
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	2,000	31,848	3,232	345,179
Total receipts	<u>2,000</u>	<u>31,848</u>	<u>3,232</u>	<u>345,179</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	2,000	31,848	3,232	345,179
Total disbursements	<u>2,000</u>	<u>31,848</u>	<u>3,232</u>	<u>345,179</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	CHILD SUPPORT	LA PORTE SUPERIOR COURT #3	CONTINENTAL AMERICAN INS - AFLAC GROUP INSURANCE	MONUMENTAL LIFE INSURANCE
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	-	-
Other receipts	36,973	1,111	1,074	959
Total receipts	36,973	1,111	1,074	959
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Utility operating expenses	-	-	-	-
Other disbursements	36,973	1,111	1,074	959
Total disbursements	36,973	1,111	1,074	959
Excess (deficiency) of receipts over disbursements	-	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ -

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

	CHILD SUPPORT - CALIFORNIA	UNITED WAY	YMCA	UTILITIES - CREDIT CARDS	UTILITIES ACH FUND
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 126,305	\$ 264,572
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	-	-
Other receipts	1,485	225	20,341	1,537,376	3,367,792
Total receipts	1,485	225	20,341	1,537,376	3,367,792
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Utility operating expenses	-	-	-	-	-
Other disbursements	1,485	225	20,341	1,660,334	3,622,726
Total disbursements	1,485	225	20,341	1,660,334	3,622,726
Excess (deficiency) of receipts over disbursements	-	-	-	(122,958)	(254,934)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 3,347	\$ 9,638

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

	PAYROLL EXTRA	2020 SEWAGE CONSTRUCTION BOND	STORMWATER FUND	SEWAGE FUND
Cash and investments - beginning	\$ 2,460	\$ 10,454,221	\$ 457,914	\$ 973,310
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	1,214,638	5,384,995
Other receipts	5,011	26,385	2,500	498,068
Total receipts	5,011	26,385	1,217,138	5,883,063
Disbursements:				
Personal services	-	-	75,186	1,227,474
Supplies	-	-	-	-
Other services and charges	-	-	-	101,749
Debt service - principal and interest	-	-	-	-
Capital outlay	-	3,077,584	19,393	3,045
Utility operating expenses	-	50,688	285,938	2,001,879
Other disbursements	4,782	-	923	2,181,092
Total disbursements	4,782	3,128,272	381,440	5,515,239
Excess (deficiency) of receipts over disbursements	229	(3,101,887)	835,698	367,824
Cash and investments - ending	\$ 2,689	\$ 7,352,334	\$ 1,293,612	\$ 1,341,134

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

	SEWAGE - UNDERGROUND STORAGE TANK INSURANCE	SEWAGE DEPRECIATION	SEWAGE BOND RETIREMENT	2015 SEWAGE CONSTRUCTION BONDS
Cash and investments - beginning	\$ 290,114	\$ 107,543	\$ 753,421	\$ 325,352
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	18,274	-	-
Other receipts	1,081	320,802	1,651,152	187,421
Total receipts	1,081	339,076	1,651,152	187,421
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Debt service - principal and interest	-	-	261,986	-
Capital outlay	-	194,712	-	512,766
Utility operating expenses	-	-	-	-
Other disbursements	-	-	1,331,556	-
Total disbursements	-	194,712	1,593,542	512,766
Excess (deficiency) of receipts over disbursements	1,081	144,364	57,610	(325,345)
Cash and investments - ending	\$ 291,195	\$ 251,907	\$ 811,031	\$ 7

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

	SEWAGE BOND DEBT SERVICE	WATER DEBT SERVICE RESERVE	WATER DEBT SERVICE	WATER DEPRECIATION	WATER METER DEPOSITS
Cash and investments - beginning	\$ 1,044,991	\$ 662,147	\$ 59,258	\$ 295,191	\$ 666,959
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Utility fees	-	-	-	83,663	-
Other receipts	3,893	-	805,476	300,850	36,175
Total receipts	3,893	-	805,476	384,513	36,175
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	522,229	-	-
Capital outlay	-	-	-	148,461	-
Utility operating expenses	-	-	-	-	-
Other disbursements	-	-	-	-	550
Total disbursements	-	-	522,229	148,461	550
Excess (deficiency) of receipts over disbursements	3,893	-	283,247	236,052	35,625
Cash and investments - ending	\$ 1,048,884	\$ 662,147	\$ 342,505	\$ 531,243	\$ 702,584

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

	2020 WATER CONSTRUCTION BOND	WATER CONSTRUCTION FUND - BAN	WATER FUND	2015A BONDS RESERVE FUND
Cash and investments - beginning	\$ 3,329,566	\$ 647,192	\$ 1,560,171	\$ 229,568
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Utility fees	-	-	4,580,279	-
Other receipts	7,626	-	123,722	2,396
Total receipts	7,626	-	4,704,001	2,396
Disbursements:				
Personal services	-	-	1,287,691	-
Supplies	-	-	-	-
Other services and charges	-	-	112,776	-
Debt service - principal and interest	-	-	-	-
Capital outlay	325,525	-	1,955	-
Utility operating expenses	-	-	2,083,001	-
Other disbursements	-	-	1,497,250	29
Total disbursements	325,525	-	4,982,673	29
Excess (deficiency) of receipts over disbursements	(317,899)	-	(278,672)	2,367
Cash and investments - ending	\$ 3,011,667	\$ 647,192	\$ 1,281,499	\$ 231,935

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

	2015A SINKING FUND	2015B BONDS RESERVE FUND	2015B SINKING FUND	Totals
Cash and investments - beginning	\$ 1,005	\$ 798,219	\$ 8	\$ 51,582,643
Receipts:				
Taxes	-	-	-	11,592,993
Licenses and permits	-	-	-	211,461
Intergovernmental receipts	-	-	-	15,747,730
Charges for services	-	-	-	2,785,385
Fines and forfeits	-	-	-	34,099
Utility fees	-	-	-	11,281,849
Other receipts	226,095	8,331	624,302	37,418,255
Total receipts	226,095	8,331	624,302	79,071,772
Disbursements:				
Personal services	-	-	-	17,655,833
Supplies	-	-	-	1,384,245
Other services and charges	-	-	-	10,356,665
Debt service - principal and interest	-	-	-	3,313,885
Capital outlay	-	-	-	11,051,879
Utility operating expenses	-	-	-	4,421,506
Other disbursements	226,000	100	624,000	28,293,035
Total disbursements	226,000	100	624,000	76,477,048
Excess (deficiency) of receipts over disbursements	95	8,231	302	2,594,724
Cash and investments - ending	\$ 1,100	\$ 806,450	\$ 310	\$ 54,177,367

OTHER INFORMATION

CITY OF LA PORTE
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	\$ 1,511,529	\$ 250,856
Wastewater	134,735	541,194
Water	<u>53,454</u>	<u>325,653</u>
Totals	<u>\$ 1,699,718</u>	<u>\$ 1,117,703</u>

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

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
City of La Porte Indiana	Hot Patcher for Street Department	\$ 13,451	7/8/2022	3/1/2026
City of La Porte Redevelopment Authority	Downtown TIF	801,000	5/7/2015	2/1/2040
City of La Porte Redevelopment Authority	Thomas Rose Industrial Park	224,000	5/7/2015	2/1/2036
City of La Porte Fire Station Building Corporation	Fire Station/Equipment (East Shore Pkwy)	245,500	1/15/2016	1/15/2026
City of La Porte Fire Station Building Corporation	Fire Station #3 (Daytona St.)	93,000	6/27/2019	8/1/2033
City of La Porte Fire Station Building Corporation	Purchase Property New Fire Station	13,000	6/27/2019	8/1/2033
Indiana Bond Bank - US Bancorp	Fire Truck Lease	105,262	2/20/2019	1/15/2024
La Porte NewPorte Landing Building Corporation	Taxable Economic Development Lease Rental Revenue Bond Series 2020	<u>160,000</u>	8/27/2020	1/1/2045
Total governmental activities		<u>1,655,213</u>		
Total of annual lease payments		<u>\$ 1,655,213</u>		

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities:			
General obligation bonds	2017 RDC G.O. Bond	\$ 1,215,000	\$ 265,000
General obligation bonds	G.O. Refunding Bonds of 2020 (2012)	3,755,000	245,000
Revenue bonds	Taxable Redevelopment District Bonds Series 2021	<u>3,475,000</u>	<u>220,000</u>
Total governmental activities		<u>8,445,000</u>	<u>730,000</u>
Wastewater:			
Revenue bonds	Sewage Works Refunding Revenue Bonds 2015	7,515,000	915,000
Revenue bonds	Sewage Works Revenue Bonds Series 2020	<u>19,575,000</u>	<u>165,000</u>
Total Wastewater		<u>27,090,000</u>	<u>1,080,000</u>
Water:			
Revenue bonds	Waterworks Refunding Rev Bond Series 2021	2,095,000	210,000
Revenue bonds	Waterworks Revenue Bonds Series 2020	<u>7,750,000</u>	<u>200,000</u>
Total Water		<u>9,845,000</u>	<u>410,000</u>
Totals		<u>\$ 45,380,000</u>	<u>\$ 2,220,000</u>

CITY OF LA PORTE
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 2,396,020
Infrastructure	8,071,570
Buildings	12,541,270
Improvements other than buildings	6,919,519
Machinery, equipment, and vehicles	9,357,553
Construction in progress	<u>1,855,569</u>
Total governmental activities	<u>41,141,501</u>
Wastewater:	
Land	1,180,101
Infrastructure	33,976,084
Buildings	41,611,984
Improvements other than buildings	504,079
Machinery, equipment, and vehicles	811,422
Construction in progress	<u>5,027,950</u>
Total Wastewater	<u>83,111,620</u>
Water:	
Land	358,078
Infrastructure	34,557,441
Buildings	7,223,420
Improvements other than buildings	82,555
Machinery, equipment, and vehicles	1,032,141
Construction in progress	<u>73,515</u>
Total Water	<u>43,327,150</u>
Total capital assets	<u>\$ 167,580,271</u>

OTHER REPORTS

In addition to this report, other reports may have been issued for the City. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.