

Annual Financial Report



Indiana State Board of Accounts

2023

PORTER CIVIL TOWN

Porter County

Submitted on 2/22/2024 12:33:00 PM

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

**Porter Civil Town, Porter County, Indiana
Annual Financial Report - 2023
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2023	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2023
Governmental Activities	1101	GENERAL FUND	\$981,258.86	\$2,199,856.13	\$2,350,236.68	\$830,878.31
	2201	MOTOR VEHICLE HIGHWAY	\$1,265,272.44	\$898,737.92	\$719,014.21	\$1,444,996.15
	2202	LOCAL ROAD & STREET	\$286,531.95	\$121,880.13	\$72,760.29	\$335,651.79
	2203	MVH RESTRICTED	\$135,872.83	\$112,189.14	\$126,996.19	\$121,065.78
	2204	MVH DONATIONS	\$250.00	\$0.00	\$0.00	\$250.00
	2209	CEDIT	\$1,600,711.78	\$516,823.96	\$141,465.09	\$1,976,070.65
	2211	PARK	\$213,927.85	\$251,113.95	\$231,590.97	\$233,450.83
	2228	LECED	\$40,940.84	\$16,938.60	\$16,756.33	\$41,123.11
	2236	RAINY DAY	\$361,192.04	\$42,767.00	\$47,767.00	\$356,192.04
	2243	FIRE	\$298,451.57	\$226,570.14	\$246,729.01	\$278,292.70
	2256	OPIOID UNRESTRICTED SETTLEMENT FUND	\$26,330.72	\$4,711.38	\$0.00	\$31,042.10
	2257	OPIOID RESTRICTED SETTLEMENT FUND	\$61,438.33	\$17,027.18	\$0.00	\$78,465.51
	2300	POLICE DONATIONS	\$24,313.26	\$5,830.00	\$363.85	\$29,779.41
	2301	PARK DONATIONS	\$29,601.88	\$24,179.99	\$19,365.34	\$34,416.53
	2302	GEN TOWN HALL DONATIONS	\$55.00	\$0.00	\$0.00	\$55.00
	2401	ARPA CORONAVIRUS LOCAL RECOVERY FUND	\$1,095,515.50	\$0.00	\$107,137.14	\$988,378.36
	2402	POLICE GRANTS	\$0.03	\$0.00	\$0.00	\$0.03
	2403	FIRE GRANTS	\$5.00	\$0.00	\$10,000.00	-\$9,995.00
	2404	FIRE /DNR GRANTS	\$0.00	\$9,781.00	\$9,781.00	\$0.00
	2405	GRANT FUND	\$66,817.64	\$0.00	\$0.00	\$66,817.64
	2500	PARK RENTAL/SECURITY DEPO	\$265.81	\$17,070.00	\$15,960.00	\$1,375.81
	2501	HEALTH INSURANCE	\$367,840.29	\$468,204.18	\$536,064.39	\$299,980.08
	3301	DEBT LEASE GO BOND PAYMENT 2018	\$16,728.90	\$94,872.65	\$94,257.50	\$17,344.05
	3307	2018 GO BOND CONSTRUCTION	\$29,667.77	\$0.00	\$0.00	\$29,667.77
	3311	RDC BOND PYMNT SERIES A	\$0.00	\$361,652.50	\$361,652.50	\$0.00

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2023	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2023
Governmental Activities	3322	RDC 2015 BOND CAPITAL	\$0.00	\$165,535.00	\$165,535.00	\$0.00
	3324	RDC RESERVE-SERIES A	\$365,195.00	\$0.00	\$0.00	\$365,195.00
	3325	RDC 2015 BOND RESERVE	\$392,409.92	\$0.00	\$0.00	\$392,409.92
	4401	CCI	\$98,773.54	\$9,457.18	\$0.00	\$108,230.72
	4402	CCD	\$189,809.98	\$112,717.95	\$81,604.31	\$220,923.62
	4403	PARK NON-REVERTING CPTL	\$15,600.00	\$0.00	\$0.00	\$15,600.00
	4406	REDEVELOPMENT- GENERAL	\$2,535,507.94	\$1,059,962.74	\$694,781.12	\$2,900,689.56
	4407	RDC CONSRTUCTION-SERIES A	\$2,889.74	\$0.00	\$0.00	\$2,889.74
	4417	RDC CONSTRUCTION-SERIES B	\$187.00	\$0.00	\$187.00	\$0.00
	4500	LOCAL ROAD & BRIDGE MATCH GRANT	\$0.00	\$402,852.00	\$402,852.00	\$0.00
	6201	SEWER/PR TRANSFER	\$46.14	\$477,099.64	\$477,099.84	\$45.94
	8802	PERF 77 FUND	\$11,259.51	\$52,998.00	\$50,990.50	\$13,267.01
	8806	PERF	\$837.99	\$36,117.11	\$35,847.67	\$1,107.43
	8901	DIRECT DEPOSIT-PAYROLL DEDUCTIONS	\$0.00	\$1,606,214.18	\$1,606,214.18	\$0.00
	8902	FEDERAL TAX	\$2,455.79	\$206,101.26	\$206,101.26	\$2,455.79
	8903	SOCIAL SECURITY	\$85.63	\$116,352.74	\$116,352.74	\$85.63
	8904	STATE	\$504.52	\$69,361.34	\$69,457.43	\$408.43
	8905	AFLAC	\$1,635.84	\$12,379.60	\$12,068.74	\$1,946.70
	8906	BCBS	\$32,726.09	\$37,298.00	\$34,849.17	\$35,174.92
	8907	GARNISHMENT - PORTER CO	\$0.00	\$18,861.64	\$18,861.64	\$0.00
	8908	GARNISHMENT	\$435.77	\$9,021.21	\$8,153.46	\$1,303.52
	8909	LOCAL TAX	\$2,410.18	\$10,623.66	\$10,627.79	\$2,406.05
SubTotal			\$10,555,760.87	\$9,793,159.10	\$9,099,481.34	\$11,249,438.63
STORM WATER	6501	Stormwater	\$894,562.64	\$272,684.60	\$154,030.81	\$1,013,216.43
SubTotal			\$894,562.64	\$272,684.60	\$154,030.81	\$1,013,216.43
WASTEWATER	6201	Sewage Utility	\$3,692,170.89	\$2,292,587.86	\$2,216,491.94	\$3,768,266.81

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2023	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2023
WASTEWATER	6204	Sewage Construction	\$1,116,181.17	\$97,138.94	\$12,000.00	\$1,201,320.11
		SubTotal	\$4,808,352.06	\$2,389,726.80	\$2,228,491.94	\$4,969,586.92
		GRAND TOTAL	\$16,258,675.57	\$12,455,570.50	\$11,482,004.09	\$17,232,241.98

**Porter Civil Town, Porter County, Indiana
Detailed Receipts - 2023**

**Porter Civil Town, Porter County, Indiana
Detailed Receipts 2023**

Governmental Activities	GENERAL FUND	General Property Taxes	\$1,564,665.15
		ABC Excise Tax Distribution	\$17,197.29
		Cigarette Tax Distribution	\$2,579.23
		Financial Institution Tax distribution	\$3,484.11
		Vehicle/Aircraft Excise Tax Distribution	\$118,860.25
		State, Federal, and Local Payments in Lieu of Taxes	\$9,714.75
		Total Taxes and Intergovernmental	\$1,716,500.78
		Planning, Zoning, and Building Permits and Fees	\$94,632.48
		Other Licenses and Permits/1101232.000 - GENERAL BEACH PARKING PERMIT	\$72,414.05
		Total Licenses and Permits	\$167,046.53
		Garbage/Trash/Recycling/Landfill Fees and Charges	\$4,368.83
		Other Charges for Services, Sales, and Fees/1101651.000 - GENERAL NIPSCO AGREEMENT	\$122,088.31
		Total Charges for Services	\$126,457.14
		Refunds and Reimbursements	\$14,141.57
		Other Receipts/1101170.000 - GENERAL RIVERBOAT	\$175,710.11
		Total Other Receipts	\$189,851.68
		Total GENERAL FUND	\$2,199,856.13
	MOTOR VEHICLE HIGHWAY	General Property Taxes	\$720,446.39
		Financial Institution Tax distribution	\$1,606.57
		Vehicle/Aircraft Excise Tax Distribution	\$54,808.13
		Motor Vehicle Highway Distribution	\$112,189.10
		Total Taxes and Intergovernmental	\$889,050.19
		Sale of Capital Assets	\$3,584.13
		Refunds and Reimbursements	\$5,340.52
		Other Receipts/2201650.000 - MVH OTHER	\$763.08
		Total Other Receipts	\$9,687.73
		Total MOTOR VEHICLE HIGHWAY	\$898,737.92

LOCAL ROAD & STREET	Local Road and Street Distribution	\$121,880.13
Total Taxes and Intergovernmental		\$121,880.13
Total LOCAL ROAD & STREET		\$121,880.13
MVH RESTRICTED	Motor Vehicle Highway Distribution	\$112,189.14
Total Taxes and Intergovernmental		\$112,189.14
Total MVH RESTRICTED		\$112,189.14
CEDIT	Other Taxes/2209213.000 - CEDIT	\$516,823.96
Total Taxes and Intergovernmental		\$516,823.96
Total CEDIT		\$516,823.96
PARK	General Property Taxes	\$174,690.11
	Financial Institution Tax distribution	\$389.26
	Vehicle/Aircraft Excise Tax Distribution	\$13,279.58
Total Taxes and Intergovernmental		\$188,358.95
	Rental of Property	\$30,800.00
	Other Charges for Services, Sales, and Fees/2211493.000 - PARK CONTRACTUAL SERVICES	\$30,000.00
Total Charges for Services		\$60,800.00
	Other Receipts/2211650.000 - PARK OTHER	\$1,955.00
Total Other Receipts		\$1,955.00
Total PARK		\$251,113.95
LECED	Gun Permits	\$5,420.00
Total Licenses and Permits		\$5,420.00
	Other Charges for Services, Sales, and Fees/2228411.000 - LECED MISC REPORTS/PERMITS	\$3,836.00
Total Charges for Services		\$3,836.00
	Court Costs and Fees	\$2,177.60
	Other Court and Clerk Receipts/2228412.000 - LECED ORDINANCE VIOLATIONS	\$5,505.00
Total Fines, Forfeitures, and Fees		\$7,682.60
Total LECED		\$16,938.60

RAINY DAY	Refunds and Reimbursements	\$42,767.00
Total Other Receipts		\$42,767.00
Total RAINY DAY		\$42,767.00
FIRE	General Property Taxes	\$185,981.80
	Financial Institution Tax distribution	\$412.57
	Vehicle/Aircraft Excise Tax Distribution	\$14,074.77
Total Taxes and Intergovernmental		\$200,469.14
	Fire Protection Contracts and Service Fees	\$26,101.00
Total Charges for Services		\$26,101.00
Total FIRE		\$226,570.14
OPIOID UNRESTRICTED SETTLEMENT FUND	Grants and Distributions from Non-Governmental Entities	\$4,711.38
Total Other Receipts		\$4,711.38
Total OPIOID UNRESTRICTED SETTLEMENT FUND		\$4,711.38
OPIOID RESTRICTED SETTLEMENT FUND	Grants and Distributions from Non-Governmental Entities	\$17,027.18
Total Other Receipts		\$17,027.18
Total OPIOID RESTRICTED SETTLEMENT FUND		\$17,027.18
POLICE DONATIONS	Donations, Gifts, and Bequests	\$5,830.00
Total Other Receipts		\$5,830.00
Total POLICE DONATIONS		\$5,830.00
PARK DONATIONS	Donations, Gifts, and Bequests	\$24,179.99
Total Other Receipts		\$24,179.99
Total PARK DONATIONS		\$24,179.99
FIRE /DNR GRANTS	Federal and State Grants and Distributions - Public Safety	\$9,781.00
Total Taxes and Intergovernmental		\$9,781.00
Total FIRE /DNR GRANTS		\$9,781.00
PARK RENTAL/SECURITY DEPO	Other Charges for Services, Sales, and Fees/2500651.000 - PARK SECURITY DEPOSITS	\$17,070.00
Total Charges for Services		\$17,070.00
Total PARK RENTAL/SECURITY DEPO		\$17,070.00

HEALTH INSURANCE	Earnings on Investments and Deposits	\$1,374.31
	Benefit Plan Contributions	\$464,651.50
	Other Receipts/2501720.000 - Health Stagnant Checks	\$2,178.37
	Total Other Receipts	\$468,204.18
Total HEALTH INSURANCE		\$468,204.18
DEBT LEASE GO BOND PAYMENT 2018	General Property Taxes	\$88,938.56
	Financial Institution Tax distribution	\$168.99
	Vehicle/Aircraft Excise Tax Distribution	\$5,373.18
	Commercial Vehicle Excise Tax Distribution (CVET)	\$391.92
	Total Taxes and Intergovernmental	\$94,872.65
Total DEBT LEASE GO BOND PAYMENT 2018		\$94,872.65
RDC BOND PYMNT SERIES A	Transfers In - Transferred from Another Fund	\$361,652.50
	Total Other Receipts	\$361,652.50
Total RDC BOND PYMNT SERIES A		\$361,652.50
RDC 2015 BOND CAPITAL	Transfers In - Transferred from Another Fund	\$165,535.00
	Total Other Receipts	\$165,535.00
Total RDC 2015 BOND CAPITAL		\$165,535.00
CCI	Cigarette Tax Distribution	\$9,457.18
	Total Taxes and Intergovernmental	\$9,457.18
Total CCI		\$9,457.18
CCD	General Property Taxes	\$104,533.01
	Financial Institution Tax distribution	\$233.09
	Vehicle/Aircraft Excise Tax Distribution	\$7,951.85
	Total Taxes and Intergovernmental	\$112,717.95
Total CCD		\$112,717.95
REDEVELOPMENT- GENERAL	General Property Taxes	\$1,031,086.30
	Total Taxes and Intergovernmental	\$1,031,086.30
	Other Receipts/4406609.000 - RDVLP INTEREST ON CHECKING	\$28,876.44
	Total Other Receipts	\$28,876.44
Total REDEVELOPMENT- GENERAL		\$1,059,962.74

Total Taxes and Intergovernmental		\$402,852.00
Total LOCAL ROAD & BRIDGE MATCH GRANT		\$402,852.00
SEWER/PR TRANSFER	Payroll Fund and Clearing Account Receipts	\$477,099.64
Total Other Receipts		\$477,099.64
Total SEWER/PR TRANSFER		\$477,099.64
PERF 77 FUND	Other Receipts/8802690.000 - PERF 77 FUND WITHHOLDING	\$52,998.00
Total Other Receipts		\$52,998.00
Total PERF 77 FUND		\$52,998.00
PERF	Payroll Fund and Clearing Account Receipts	\$36,117.11
Total Other Receipts		\$36,117.11
Total PERF		\$36,117.11
DIRECT DEPOSIT-PAYROLL DEDUCTIONS	Payroll Fund and Clearing Account Receipts	\$1,606,214.18
Total Other Receipts		\$1,606,214.18
Total DIRECT DEPOSIT-PAYROLL DEDUCTIONS		\$1,606,214.18
FEDERAL TAX	Payroll Fund and Clearing Account Receipts	\$206,101.26
Total Other Receipts		\$206,101.26
Total FEDERAL TAX		\$206,101.26
SOCIAL SECURITY	Payroll Fund and Clearing Account Receipts	\$116,352.74
Total Other Receipts		\$116,352.74
Total SOCIAL SECURITY		\$116,352.74
STATE	Payroll Fund and Clearing Account Receipts	\$69,361.34
Total Other Receipts		\$69,361.34
Total STATE		\$69,361.34
AFLAC	Payroll Fund and Clearing Account Receipts	\$12,379.60
Total Other Receipts		\$12,379.60
Total AFLAC		\$12,379.60

Governmental Activities	BCBS	Payroll Fund and Clearing Account Receipts	\$37,298.00
	Total Other Receipts		\$37,298.00
	Total BCBS		\$37,298.00
	GARNISHMENT - PORTER CO	Payroll Fund and Clearing Account Receipts	\$18,861.64
	Total Other Receipts		\$18,861.64
	Total GARNISHMENT - PORTER CO		\$18,861.64
	GARNISHMENT	Payroll Fund and Clearing Account Receipts	\$9,021.21
	Total Other Receipts		\$9,021.21
	Total GARNISHMENT		\$9,021.21
	LOCAL TAX	Payroll Fund and Clearing Account Receipts	\$10,623.66
	Total Other Receipts		\$10,623.66
	Total LOCAL TAX		\$10,623.66
Total Governmental Activities			\$9,793,159.10
STORM WATER	Stormwater	Storm Water Fees	\$269,443.50
	Total Charges for Services		\$269,443.50
		Utility Penalties	\$3,241.10
	Total Utility Penalties		\$3,241.10
	Total Stormwater		\$272,684.60
Total STORM WATER			\$272,684.60

WASTEWATER	Sewage Utility	Garbage/Trash/Recycling/Landfill Fees and Charges	\$450,973.12
		Sewage Fees	\$1,771,036.80
		Unmetered Sales and Services	\$6,000.00
	Total Charges for Services		\$2,228,009.92
	Utility Penalties		\$22,453.86
	Total Utility Penalties		\$22,453.86
	Earnings on Investments and Deposits		\$41,106.58
	Refunds and Reimbursements		\$1,017.50
	Total Other Receipts		\$42,124.08
	Total Sewage Utility		\$2,292,587.86
	Sewage Construction	Unmetered Sales and Services	\$12,000.00
	Total Charges for Services		\$12,000.00
	Earnings on Investments and Deposits		\$13,138.94
Transfers In - Transferred from Another Fund		\$72,000.00	
Total Other Receipts		\$85,138.94	
Total Sewage Construction		\$97,138.94	
Total WASTEWATER		\$2,389,726.80	

**Porter Civil Town, Porter County, Indiana
Disbursements by Fund - 2023**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$1,251,115.12
		Other Personal Services	\$81,212.16
		Employee Benefits	\$573,583.36
		Total Personal Services	\$1,905,910.64
		Operating Supplies	\$52,887.61
		Repair and Maintenance Supplies	\$11,251.31
		Other Supplies	\$46,594.18
		Total Supplies	\$110,733.10
		Professional Services	\$77,100.57
		Communication and Transportation	\$1,705.59
		Printing and Advertising	\$2,444.92
		Insurance	\$62,244.00
		Utility Services	\$61,390.51
		Repairs and Maintenance	\$23,619.83
		Rentals	\$9,245.35
		Other Services and Charges	\$95,737.17
		Total Services and Charges	\$333,487.94
		Other Disbursements	\$105.00
		Total Other Disbursements	\$105.00
		Total GENERAL FUND	\$2,350,236.68
	MOTOR VEHICLE HIGHWAY	Salaries and Wages	\$191,132.87
		Other Personal Services	\$910.00
		Employee Benefits	\$70,275.21
		Total Personal Services	\$262,318.08
		Operating Supplies	\$111,777.75

Governmental Activities	MOTOR VEHICLE HIGHWAY	Other Supplies	\$23,215.53
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		Total Supplies	\$134,993.28
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		Insurance	\$23,565.00
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		Utility Services	\$16,286.50
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		Repairs and Maintenance	\$83,485.19
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		Other Services and Charges	\$47,791.48
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		Total Services and Charges	\$171,128.17
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		Improvements Other Than Buildings	\$35,240.22
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		Machinery, Equipment, and Vehicles	\$115,334.46
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		Total Capital Outlays	\$150,574.68
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	Total MOTOR VEHICLE HIGHWAY		\$719,014.21
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LOCAL ROAD & STREET		Repair and Maintenance Supplies	\$16,270.48
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		Total Supplies	\$16,270.48
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		Professional Services	\$38,417.17
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		Total Services and Charges	\$38,417.17
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		Improvements Other Than Buildings	\$18,072.64
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		Total Capital Outlays	\$18,072.64
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	Total LOCAL ROAD & STREET		\$72,760.29
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MVH RESTRICTED		Infrastructure	\$126,996.19
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		Total Capital Outlays	\$126,996.19
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	Total MVH RESTRICTED		\$126,996.19
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Governmental Activities	CEDIT	Other Services and Charges	\$141,465.09
		Total Services and Charges	\$141,465.09
	Total CEDIT		\$141,465.09
	PARK	Salaries and Wages	\$116,108.68
		Employee Benefits	\$48,856.69
		Total Personal Services	\$164,965.37
		Operating Supplies	\$2,907.53
		Repair and Maintenance Supplies	\$2,345.88
		Other Supplies	\$5,315.60
		Total Supplies	\$10,569.01
		Printing and Advertising	\$85.09
		Insurance	\$10,982.00
		Utility Services	\$17,220.28
		Repairs and Maintenance	\$1,731.16
		Other Services and Charges	\$8,774.63
		Total Services and Charges	\$38,793.16
		Buildings	\$1,388.18
		Improvements Other Than Buildings	\$15,875.25
		Total Capital Outlays	\$17,263.43
	Total PARK		\$231,590.97
	LECED	Professional Services	\$5,714.00
		Other Services and Charges	\$11,042.33
		Total Services and Charges	\$16,756.33
	Total LECED		\$16,756.33

Governmental Activities	RAINY DAY	Other Services and Charges	\$47,767.00
		Total Services and Charges	\$47,767.00
	Total RAINY DAY		\$47,767.00
	FIRE	Salaries and Wages	\$66,226.42
		Employee Benefits	\$40,042.17
		Total Personal Services	\$106,268.59
		Operating Supplies	\$17,085.98
		Repair and Maintenance Supplies	\$17,241.30
		Other Supplies	\$5,665.89
		Total Supplies	\$39,993.17
		Professional Services	\$40,992.00
		Insurance	\$30,213.00
		Utility Services	\$20,517.64
		Repairs and Maintenance	\$7,077.19
		Other Services and Charges	\$1,667.42
		Total Services and Charges	\$100,467.25
	Total FIRE		\$246,729.01
	POLICE DONATIONS	Other Supplies	\$363.85
		Total Supplies	\$363.85
	Total POLICE DONATIONS		\$363.85

Governmental Activities	PARK DONATIONS	Other Supplies	\$19,365.34
		Total Supplies	\$19,365.34
	Total PARK DONATIONS		\$19,365.34
	ARPA CORONAVIRUS LOCAL RECOVERY FUND	Infrastructure	\$107,137.14
		Total Capital Outlays	\$107,137.14
	Total ARPA CORONAVIRUS LOCAL RECOVERY FUND		\$107,137.14
	FIRE GRANTS	Machinery, Equipment, and Vehicles	\$10,000.00
		Total Capital Outlays	\$10,000.00
	Total FIRE GRANTS		\$10,000.00
	FIRE /DNR GRANTS	Other Capital Outlays	\$9,781.00
		Total Capital Outlays	\$9,781.00
	Total FIRE /DNR GRANTS		\$9,781.00
	PARK RENTAL/SECURITY DEPO	Other Services and Charges	\$15,960.00
		Total Services and Charges	\$15,960.00
	Total PARK RENTAL/SECURITY DEPO		\$15,960.00
	HEALTH INSURANCE	Employee Benefits	\$536,064.39
		Total Personal Services	\$536,064.39
	Total HEALTH INSURANCE		\$536,064.39
	DEBT LEASE GO BOND PAYMENT 2018	Payments on Bonds and Other Debt Principal	\$80,000.00

Governmental Activities	DEBT LEASE GO BOND	Payments on Bonds and Other Debt Interest	\$14,257.50
	PAYMENT 2018		
		Total Debt service - principal and interest	\$94,257.50
	Total DEBT LEASE GO BOND PAYMENT 2018		\$94,257.50
	RDC BOND PYMNT SERIES A	Payments on Bonds and Other Debt Principal	\$315,000.00
		Payments on Bonds and Other Debt Interest	\$46,652.50
		Total Debt service - principal and interest	\$361,652.50
	Total RDC BOND PYMNT SERIES A		\$361,652.50
	RDC 2015 BOND CAPITAL	Other Services and Charges	\$750.00
		Total Services and Charges	\$750.00
		Payments on Bonds and Other Debt Interest	\$164,785.00
		Total Debt service - principal and interest	\$164,785.00
	Total RDC 2015 BOND CAPITAL		\$165,535.00
	CCD	Machinery, Equipment, and Vehicles	\$81,604.31
		Total Capital Outlays	\$81,604.31
	Total CCD		\$81,604.31
	REDEVELOPMENT- GENERAL	Office Supplies	\$16.49
		Total Supplies	\$16.49
		Professional Services	\$86,186.75
		Utility Services	\$168.00
		Repairs and Maintenance	\$20,000.00

Governmental Activities	REDEVELOPMENT- GENERAL	Other Services and Charges	\$61,222.38
		Total Services and Charges	\$167,577.13
		Transfer Out - Transferred To Another Fund	\$527,187.50
		Total Other Disbursements	\$527,187.50
	Total REDEVELOPMENT- GENERAL		\$694,781.12
	RDC CONSTRUCTION-SERIES B	Other Capital Outlays	\$187.00
		Total Capital Outlays	\$187.00
	Total RDC CONSTRUCTION-SERIES B		\$187.00
	LOCAL ROAD & BRIDGE MATCH GRANT	Other Capital Outlays	\$402,852.00
		Total Capital Outlays	\$402,852.00
	Total LOCAL ROAD & BRIDGE MATCH GRANT		\$402,852.00
	SEWER/PR TRANSFER	Salaries and Wages	\$435,324.06
		Employee Benefits	\$41,775.78
		Total Personal Services	\$477,099.84
	Total SEWER/PR TRANSFER		\$477,099.84
	PERF 77 FUND	Employee Benefits	\$50,990.50
		Total Personal Services	\$50,990.50
	Total PERF 77 FUND		\$50,990.50

Governmental Activities	PERF	Employee Benefits	\$35,847.67
		Total Personal Services	\$35,847.67
	Total PERF		\$35,847.67
DIRECT DEPOSIT-PAYROLL DEDUCTIONS	Salaries and Wages		\$1,606,214.18
	Total Personal Services		\$1,606,214.18
Total DIRECT DEPOSIT-PAYROLL DEDUCTIONS			\$1,606,214.18
FEDERAL TAX	Employee Benefits		\$206,101.26
	Total Personal Services		\$206,101.26
Total FEDERAL TAX			\$206,101.26
SOCIAL SECURITY	Employee Benefits		\$116,352.74
	Total Personal Services		\$116,352.74
Total SOCIAL SECURITY			\$116,352.74
STATE	Payment of Taxes and Other Payroll Withholdings		\$69,457.43
	Total Other Disbursements		\$69,457.43
Total STATE			\$69,457.43
AFLAC	Payment of Taxes and Other Payroll Withholdings		\$12,068.74
	Total Other Disbursements		\$12,068.74
Total AFLAC			\$12,068.74

Governmental Activities	BCBS	Employee Benefits	\$34,849.17
		Total Personal Services	\$34,849.17
	Total BCBS		\$34,849.17
GARNISHMENT - PORTER CO		Payment of Taxes and Other Payroll Withholdings	\$18,861.64
		Total Other Disbursements	\$18,861.64
	Total GARNISHMENT - PORTER CO		\$18,861.64
GARNISHMENT		Payment of Taxes and Other Payroll Withholdings	\$8,153.46
		Total Other Disbursements	\$8,153.46
	Total GARNISHMENT		\$8,153.46
LOCAL TAX		Payment of Taxes and Other Payroll Withholdings	\$10,627.79
		Total Other Disbursements	\$10,627.79
	Total LOCAL TAX		\$10,627.79
Total Governmental Activities			\$9,099,481.34
STORM WATER	Stormwater	Salaries and Wages	\$24,513.69
		Employee Benefits	\$1,852.58
		Total Personal Services	\$26,366.27
		Contractual Services	\$120,455.75
		Materials and Supplies	\$1,716.19
		Other Operating	\$5,492.60
		Total Operations	\$127,664.54
	Total Stormwater		\$154,030.81
Total STORM WATER			\$154,030.81

WASTEWATER	Sewage Utility	Salaries and Wages	\$370,278.12
		Employee Benefits	\$160,276.06
		Total Personal Services	\$530,554.18
		Insurance	\$17,354.00
		Total Services and Charges	\$17,354.00
		Transfer Out - Transferred To Another Fund	\$72,000.00
		Other Disbursements	\$421,354.02
		Total Other Disbursements	\$493,354.02
		Contractual Services	\$91,952.60
		Materials and Supplies	\$253,033.36
		Power Production\Purchased Power	\$25,084.30
		Purchased Wastewater Treatment	\$760,981.22
		Other Operating	\$44,178.26
		Total Operations	\$1,175,229.74
		Total Sewage Utility	\$2,216,491.94
	Sewage Construction	Other Operating	\$12,000.00
		Total Operations	\$12,000.00
		Total Sewage Construction	\$12,000.00
	Total WASTEWATER		\$2,228,491.94

**Porter Civil Town, Porter County, Indiana
Disbursements by Fund with Departments - 2023**

Governmental Activities	GENERAL FUND	NO DEPARTMENT	Salaries and Wages	\$61,997.79
			Other Personal Services	\$81,212.16
			Employee Benefits	\$6,100.18
		Total Personal Services		\$149,310.13
			Professional Services	\$700.00
		Total Services and Charges		\$700.00
		Total NO DEPARTMENT		\$150,010.13
		CLERK (CLERK/TREASURER)	Salaries and Wages	\$170,182.57
			Employee Benefits	\$100,427.77
		Total Personal Services		\$270,610.34
			Operating Supplies	\$1,010.71
			Other Supplies	\$9,627.26
		Total Supplies		\$10,637.97
			Professional Services	\$75,176.57
			Printing and Advertising	\$2,070.44
			Insurance	\$21,163.00
			Utility Services	\$29,980.12
			Repairs and Maintenance	\$15,939.66
			Other Services and Charges	\$73,797.89
		Total Services and Charges		\$218,127.68

Total Other Disbursements		\$105.00
Total CLERK (CLERK/TREASURER)		\$499,480.99
POLICE DEPARTMENT (TOWN MARSHALL)	Salaries and Wages	\$1,018,934.76
	Employee Benefits	\$467,055.41
Total Personal Services		\$1,485,990.17
	Operating Supplies	\$51,876.90
	Repair and Maintenance Supplies	\$11,251.31
	Other Supplies	\$36,966.92
Total Supplies		\$100,095.13
	Professional Services	\$1,224.00
	Communication and Transportation	\$1,705.59
	Printing and Advertising	\$374.48
	Insurance	\$41,081.00
	Utility Services	\$31,410.39
	Repairs and Maintenance	\$7,680.17
	Rentals	\$9,245.35
	Other Services and Charges	\$21,939.28
Total Services and Charges		\$114,660.26
Total POLICE DEPARTMENT (TOWN MARSHALL)		\$1,700,745.56
Total GENERAL FUND		\$2,350,236.68
Total Governmental Activities Disbursements for Funds with Departments		\$2,350,236.68

**Porter Civil Town, Porter County, Indiana
Fund Type Schedule 2023**

Fund Type	Local Fund	Standard Fund
1 - General Fund	1101 - GENERAL FUND	101001 - General
1 - General Fund	4406 - REDEVELOPMENT- GENERAL	940600 - REDEVELOPMENT- GENERAL
2 - Special Revenue	2201 - MOTOR VEHICLE HIGHWAY	102001 - Motor Vehicle Highway
2 - Special Revenue	2202 - LOCAL ROAD & STREET	102002 - Local Road And Street
2 - Special Revenue	2203 - MVH RESTRICTED	920300 - MVH RESTRICTED
2 - Special Revenue	2204 - MVH DONATIONS	102031 - Community Development
2 - Special Revenue	2209 - CEDIT	102224 - LIT Economic Development (EDIT)
2 - Special Revenue	2211 - PARK	102056 - Parks And Recreation
2 - Special Revenue	2228 - LECED	102033 - Law Enforcement Continuing Ed
2 - Special Revenue	2236 - RAINY DAY	102194 - Rainy Day
2 - Special Revenue	2243 - FIRE	924100 - FIRE
2 - Special Revenue	2256 - OPIOID UNRESTRICTED SETTLEMENT FUND	102013 - Alcohol And Drug Services
2 - Special Revenue	2257 - OPIOID RESTRICTED SETTLEMENT FUND	102014 - Mental Health
2 - Special Revenue	2300 - POLICE DONATIONS	921000 - POLICE DONATIONS
2 - Special Revenue	2301 - PARK DONATIONS	921900 - PARK DONATIONS
2 - Special Revenue	2302 - GEN TOWN HALL DONATIONS	910200 - GEN TOWN HALL DONATIONS
2 - Special Revenue	2401 - ARPA CORONAVIRUS LOCAL RECOVERY FUND	108900 - CARES Provider Relief
2 - Special Revenue	2402 - POLICE GRANTS	921200 - POLICE GRANTS
2 - Special Revenue	2403 - FIRE GRANTS	924300 - FIRE GRANTS
2 - Special Revenue	2404 - FIRE /DNR GRANTS	924400 - FIRE /DNR GRANTS
2 - Special Revenue	2405 - GRANT FUND	924700 - GRANT FUND
2 - Special Revenue	2500 - PARK RENTAL/SECURITY DEPO	921800 - PARK RENTAL/SECURITY DEPO
2 - Special Revenue	8907 - GARNISHMENT - PORTER CO	969700 - GARNISHMENT - PORTER CO
2 - Special Revenue	8908 - GARNISHMENT	969800 - GARNISHMENT
2 - Special Revenue	8909 - LOCAL TAX	969900 - LOCAL TAX
3 - Debt Service	3311 - RDC BOND PYMNT SERIES A	940900 - RDC BOND PYMNT SERIES A
3 - Debt Service	3324 - RDC RESERVE-SERIES A	940800 - RDC RESERVE-SERIES A

Fund Type	Local Fund	Standard Fund
4 - Capital Projects	3301 - DEBT LEASE GO BOND PAYMENT 2018	104004 - Thoroughfare Capital
4 - Capital Projects	3307 - 2018 GO BOND CONSTRUCTION	104005 - Public Improvement
4 - Capital Projects	3322 - RDC 2015 BOND CAPITAL	104018 - Redevelopment Bond (Proceeds)
4 - Capital Projects	3325 - RDC 2015 BOND RESERVE	104006 - Redevelopment Capital
4 - Capital Projects	4401 - CCI	104024 - Cumulative Capital Improvement (Tax Levy)
4 - Capital Projects	4402 - CCD	104002 - Cumulative Capital Development
4 - Capital Projects	4403 - PARK NON-REVERTING CPTL	104003 - Park Nonreverting Capital
4 - Capital Projects	4407 - RDC CONSRTUCTION-SERIES A	940700 - RDC CONSRTUCTION-SERIES A
4 - Capital Projects	4417 - RDC CONSTRUCTION-SERIES B	941000 - RDC CONSTRUCTION-SERIES B
4 - Capital Projects	4500 - LOCAL ROAD & BRIDGE MATCH GRANT	104043 - General Improvement
6 - Enterprises	6201 - Sewage Utility	906200 - Sewer Pr Transfer
6 - Enterprises	6204 - Sewage Construction	906204 - Sewage Contruction
6 - Enterprises	6501 - Stormwater	906300 - Stormwater
7 - Internal Service	2501 - HEALTH INSURANCE	105004 - Self-Insurance
7 - Internal Service	6201 - SEWER/PR TRANSFER	960600 - SEWER/PR TRANSFER
7 - Internal Service	8901 - DIRECT DEPOSIT-PAYROLL DEDUCTIONS	968900 - DIRECT DEPOSIT-PAYROLL DEDUCTIONS
7 - Internal Service	8902 - FEDERAL TAX	996100 - FEDERAL TAX
7 - Internal Service	8903 - SOCIAL SECURITY	969200 - SOCIAL SECURITY
7 - Internal Service	8904 - STATE	969300 - STATE
7 - Internal Service	8905 - AFLAC	969500 - AFLAC
7 - Internal Service	8906 - BCBS	969600 - BCBS
8 - Pension Trust	8802 - PERF 77 FUND	107002 - Police Pension
8 - Pension Trust	8806 - PERF	969400 - PERF

**Porter Civil Town, Porter County, Indiana
Debt Statement - 2023**

			Beginning Principal Balance as of Jan. 1, 2023	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2023	Principal Due in 2024
Governmental Activities Long Term Debt	General Obligation Bonds	General Obligation Bonds of 2018	\$495,000.00	\$0.00	\$80,000.00	\$415,000.00	\$80,000.00
	Revenue Bonds	Redevelopment District Tax Increment Revenue Bonds 2010A	\$1,165,000.00	\$0.00	\$315,000.00	\$850,000.00	\$330,000.00
	Revenue Bonds	Redevelopment District Tax Increment Revenue Bonds, Series 2015	\$3,900,000.00	\$0.00	\$0.00	\$3,900,000.00	\$0.00
Governmental Activities Long Term Debt Total			\$5,560,000.00	\$0.00	\$395,000.00	\$5,165,000.00	\$410,000.00
GRAND TOTAL			\$5,560,000.00	\$0.00	\$395,000.00	\$5,165,000.00	

**Porter Civil Town, Porter County, Indiana
Deficit Fund Balances - 2023**

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Governmental Activities	2403 - FIRE GRANTS	-\$9,995.00
Total deficit fund balances		-\$9,995.00

**Porter Civil Town, Porter County, Indiana
Transfer Report - 2023**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
GENERAL FUND	\$0.00	RDC BOND PYMNT SERIES A	\$361,652.50
Sewage Utility	\$72,000.00	RDC 2015 BOND CAPITAL	\$165,535.00
REDEVELOPMENT- GENERAL	\$527,187.50	Sewage Construction	\$72,000.00
SEWER/PR TRANSFER	\$0.00	Total Transfers In	\$599,187.50
Total Transfers Out	\$599,187.50		

Porter Civil Town, Porter County, Indiana Transfer Schedule Report - 2023

Fund Transfer To

Fund Transfer From

	3311 - RDC BOND PYMNT SERIES			
	A	3322 - RDC 2015 BOND CAPITAL	6204 - Sewage Construction	Total
4406 - REDEVELOPMENT- GENERAL	361,653	165,535	-	527,188
6201 - Sewage Utility	-	-	72,000	72,000
Total	\$ 361,653	\$ 165,535	\$ 72,000	\$ 599,188

For each transfer that did not occur on a routine basis or was inconsistent with the activities of the fund making the transfer that is identified in the above schedule, provide a general description of the principal purpose of the interfund transfer. One general description can be provided even if multiple funds are impacted or more than one transfer occurred. (An example of a non-routine transfer: a transfer to a wastewater enterprise fund for the local match of a federal pollution control grant, an example of a transfer that is an inconsistent activity of the fund: a transfer from a capital projects fund to the general fund.)

**Porter Civil Town, Porter County, Indiana
Grants - 2023**

Local Project Name/ Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
American Rescue Plan	Coronavirus State and Local Fiscal Recovery Funds - CSLFRF	Department of Treasury	Indiana Finance Authority	21.027	Fiscal Recovery Funds	000	Advance Grant	2401 - ARPA CORONAVIRUS LOCAL RECOVERY FUNDS	\$0.00	\$107,137.14	\$0.00	\$0.00	\$0.00	\$0.00

**Porter Civil Town, Porter County, Indiana
Capital Assets 2023**

Government or Enterprise		Beginning Balance as of January 1, 2023	Additions	Reductions	Ending Balance as of December 31, 2023
Governmental Activities - Non-Depreciable Assets	Land	\$1,437,500.00	\$13,700.00	-	\$1,451,200.00
	Construction in Progress	-	\$250,000.00	-	\$250,000.00
	Other Non-Depreciable Assets	-	-	-	-
	Total	\$1,437,500.00	\$263,700.00	-	\$1,701,200.00
Governmental Activities - Depreciable Assets	Infrastructure	\$7,050,058.00	\$5,125,561.48	-	\$12,175,619.48
	Buildings	\$5,421,337.00	-	\$247,290.00	\$5,174,047.00
	Improvements Other Than Buildings	\$5,208,830.48	-	\$4,630,185.48	\$578,645.00
	Machinery, Equipment, and Vehicles	\$6,559,861.08	-	\$2,008,061.30	\$4,551,799.78
	Books and Other	-	-	-	-
	Total	\$24,240,086.56	\$5,125,561.48	\$6,885,536.78	\$22,480,111.26
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	\$6,157,028.35	\$1,454,358.87	-	\$7,611,387.22
	Buildings	\$2,893,023.26	-	\$867,883.94	\$2,025,139.32
	Improvements Other Than Buildings	\$1,825,989.67	-	\$1,491,448.63	\$334,541.04
	Machinery, Equipment, and Vehicles	\$5,079,226.84	-	\$2,360,715.26	\$2,718,511.58
	Books and Other	-	-	-	-
	Total	\$15,955,268.12	\$1,454,358.87	\$4,720,047.83	\$12,689,579.16
STORM WATER - Non-Depreciable Assets	Land	-	-	-	-
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	-	-	-	-
STORM WATER - Depreciable Assets	Infrastructure	-	\$22,278.00	-	\$22,278.00
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-

STORM WATER - Depreciable Assets	Books and Other	-	-	-	-
	Total	-	\$22,278.00	-	\$22,278.00
STORM WATER - Accumulated Depreciation Assets	Infrastructure	-	\$3,564.48	-	\$3,564.48
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	Total	-	\$3,564.48	-	\$3,564.48
WASTEWATER - Non-Depreciable Assets	Land	-	-	-	-
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	-	-	-	-
WASTEWATER - Depreciable Assets	Infrastructure	\$5,867,834.00	-	\$247,104.00	\$5,620,730.00
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$428,351.00	-	-	\$428,351.00
	Books and Other	-	-	-	-
	Total	\$6,296,185.00	-	\$247,104.00	\$6,049,081.00
WASTEWATER - Accumulated Depreciation Assets	Infrastructure	\$5,243,004.58	-	\$539,126.98	\$4,703,877.60
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	\$413,080.80	-	\$96,280.80	\$316,800.00
	Books and Other	-	-	-	-
	Total	\$5,656,085.38	-	\$635,407.78	\$5,020,677.60

**Porter Civil Town, Porter County, Indiana
Accounts Payable/Receivable Statement - 2023**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$0.00	\$13,300.84
STORM WATER	\$0.00	\$8,733.66
WASTEWATER	\$0.00	\$44,453.78

**Porter Civil Town, Porter County, Indiana
Financial Assistance to Non Governmental Entities - 2023**

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount	Type
Porter Volunteer Firefighters, Inc.	38-3666243	550 W Beam Street	Porter IN	Porter	Dan Branham	219-926-1226	Fee For Service	\$52,204.00	VOLUNTEER FIRE DEPARTMENT

**Porter Civil Town, Porter County, Indiana
Pensions - 2023**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund	X	
Teachers Retirement Fund		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund	X	
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X