

# American Rescue Plan Act Fiscal Recovery Funds: Compliance and Monitoring

---

VICKI URBANIK, CPA, EA, CGFM  
PORTER COUNTY AUDITOR

# ARPA in Porter County: Timeline At A Glance



View Balances by Fund

As of: 05/25/2021 Fund: 8908

Fund: 8908 21.027 ARP Cov Fiscal Recovery  
Fund Type: Calendar (01/01/2021 - 05/25/2021)

Normal Accounts	05/2021	Total
	Current Month	
Appropriation:	0.00	0.00
Carry Forward Receipts:	0.00	0.00
Receipts:	16,548,033.00	16,548,033.00
Expenditure:	0.00	0.00
Estimated Revenue:	0.00	0.00

  

Grand Totals		
Unreceived Revenue Balance:		(16,548,033.00)
Unexpended Balance:		0.00
Cash Balance:		16,548,033.00
Cash Balance Including Investments:		16,548,033.00 **

\*\*Total includes outstanding investments from the Investment System (ending balance).



**Coronavirus State & Local Fiscal Recovery Funds: Overview of the Final Rule**

U.S. DEPARTMENT OF THE TREASURY

January 2022

## 2021

- March 11: President Biden signs ARPA into law.
- May 25: Porter County posts first tranche of SLFRF payments.
- Ongoing: ARPA trainings

## 2022

- Jan. 6: Treasury releases Final Rule.
- Feb. 22: Commissioners approve spending plan, form committees; Council approves appropriations for first four projects.



## **Fiscal Recovery Funds: Eligible Uses**

**Revenue Loss**

**Public Health and Negative Economic Impacts**

**Premium Pay**

**Investments in Water, Sewer,  
and Broadband Infrastructure**

# REVENUE LOSS

Recipients may calculate actual revenue loss with formula provided in the Final Rule or elect a standard allowance of up to \$10 million.

With some exceptions, expenditures in the Revenue Loss category may be used for any government service.

# PUBLIC HEALTH AND NEGATIVE ECONOMIC IMPACTS

## Analysis:

- Identify a harm or need caused or exacerbated by the COVID-19 emergency. Identify those negatively impacted or disproportionately impacted.
- Develop a program, service or capital expenditure that responds to the harm or need. Responses must be related and reasonably proportional.

*Expenditure Category: Public Health and Negative Impacts: Public Health*

○ **COVID-19 Mitigation and Prevention** 

**Programs and services include:** Vaccination programs, medical care, testing, contact tracing, support for isolation or quarantine, supports for vulnerable populations to access health services, enforcement of public health orders, outreach, PPE, supports for services in living facilities, enhancement of health data systems.

○ **Behavioral Health**

**Capital expenditures include:** Improvements or construction of testing and vaccine sites, labs, and medical facilities dedicated to COVID-19; acquisition of equipment including ventilators, ambulances, emergency radio systems, technology infrastructure; building adaptations to residential facilities, homeless shelters, public facilities and schools; assistance to small businesses, nonprofits, and impacted industries (example: new outdoor spaces).

○ **Medical Expenses**

○ **Responding to Violence** 

**Includes:** Services to reduce crime or aid victims of violence, such as emergency housing assistance, cash assistance, assistance with childcare and other needs; street outreach programs; violence intervention with wraparound services such as behavioral therapy, trauma recovery, job training, education, housing and relocation; new intervention workers.

*Expenditure Category: Public Health and Negative Economic Impacts: Negative Impacts*

- **Assistance to Households**
- **Assistance to Small Businesses**
- **Assistance to Nonprofits**
- **Assistance to Impacted Industries, including Tourism**



***Negatively impacted households:***

Unemployment, food or housing insecurity, low or moderate income.

***Eligible uses include:*** Food assistance; housing counseling, legal aid to help in evictions, housing supports for the elderly or disabled, help with delinquent taxes; emergency assistance for pressing needs like burials and home repairs; internet access including programs to provide tablets and routers; cash assistance; survivor benefits; assistance to access SNAP, CTC, other public benefits; child care services; construction of child care centers; youth services; tutoring services; housing projects including those under the National Housing Trust Fund; housing down payments; LIHTC affordable housing loans; programs to expand access to health insurance; financial literacy programs; job training; workforce training centers.

***Disproportionately impacted households:***

***Eligible uses include:*** Lead remediation projects; medical facilities designed to address health disparities; community investments that enhance quality-of-life such as parks and recreational areas; revitalization of vacant, abandoned properties.

# **PREMIUM PAY**

For eligible employees performing essential work during the pandemic.  
Must be non-exempt and/or meet a wage threshold.

*Expenditure Category: Investments in Water, Sewer, and Broadband Infrastructure*

○ **Water**



○ **Sewer**

○ **Broadband**



Must be “necessary:” 1) Responsive to an identified need to achieve or maintain level of service and 2) cost-effective for meeting that need.

***Eligible Uses Include:***

EPA’s CWSRF and DWSRF eligible projects, including construction of treatment works, repair/replacement of sewer treatment works; MS4 projects including green roofs, basins, porous pavements, roadside plantings; rainwater collection; water conservation projects, treatment works energy reduction; security measures at treatment facilities; projects under Water Infrastructure Improvements for the Nation (WINN) Act including CSOs, wetland/shoreline restoration, urban tree canopy; private wells and septic systems; replacement of full service lines for lead remediation in schools and child care; dams and reservoirs used for drinking water; consumer incentive programs including rebates for green infrastructure, rain barrels, conservation.

Lack of access to broadband service, lack of affordable or reliable service

Must meet/exceed 100 Mbps download/upload speeds or, if not practicable, 100/20 Mbps

**PORTER COUNTY'S FISCAL RECOVERY FUND PROJECTS**  
*(status as of 3/1/2022)*

<b>Project</b>	<b>SLFRF Expenditure Category</b>	<b>Appropriation</b>	<b>Expended, YTD</b>
Premium Pay	Premium Pay	\$969,816	
Behavioral Health Study	Public Health and Negative Economic Impacts > Public Health	\$25,000	
Township Assistance Program	Public Health and Negative Economic Impacts > Negative Economic Impacts	\$500,000	
Marquette Trail	Public Health and Negative Economic Impacts > Negative Economic Impacts and/or Revenue Loss	\$2,500,000	
<b>Subtotal:</b>		<b>\$3,994,816</b>	
<b>Remaining SLFRF:</b>		<b>\$29,101,250</b>	

# Porter County SLFRF Committee Structure

Steering Committee



**Commissioners for approval**

**Council for appropriations**



Subcommittees

- **Behavioral Health and Social Services**
  - **Nonprofits and Employers**
  - **Infrastructure and Facilities**
- **County Government COVID Health Response**

Child and Adult Care Food Program	Child and Adult Care Food Program	U.S. Department of Agriculture	Indiana Department of Education	10.558	FY 2021	FY 2021	Reimbursement Grant	1000 General Fund	\$1,506.00	\$1,506.00	\$0.00	\$0.00	\$0.00	\$0.00
Public Health Emergency Preparedness	Public Health Emergency Preparedness	U.S. Department of Health and Human Services	Indiana State Department of Health	93.089	Public Health Emergency Preparedness (PHEP)	NU90TP922052	Reimbursement Grant	8119 Bioterrorism Response	\$68,748.00	\$105,313.00	\$0.00	\$0.00	\$0.00	\$0.00
STOP Grant	Violence Against Women Formula Grants	U.S. Department of Justice	Indiana Criminal Justice Institute	16.588	Domestic Violence Services Project	50168 & 60061	Reimbursement Grant	8113 STOP Grant	\$14,145.00	\$38,610.00	\$0.00	\$0.00	\$0.00	\$0.00
National Resource Stewardship	National Resource Stewardship	U.S. Department of the Interior National Park Service	Save the Dunes Conservation Fund	15.944	Great Lakes Restoration Initiative-Improving Landscape Connectivity for Pollinators in Oak Savannah Ecosystems INDU	P19AC00414	Reimbursement Grant	8164 15.944 National Resource Stewardship	\$10,372.00	\$10,372.00	\$0.00	\$0.00	\$0.00	\$0.00
Highway Planning and Construction (Federal-Aid Highway Program) Trail	Highway Planning and Construction	U.S. Department of Transportation	Indiana Department of Transportation	20.205	Trail	DES 1500419	Reimbursement Grant	8148 Calumet Trail	\$722.00	\$903.00	\$0.00	\$0.00	\$0.00	\$0.00
DOT Equitable Sharing	Equitable Sharing	U.S. Treasury	Direct Grant	21.016	FY 2021	FY 2021	Advance Grant	8117 DOT Equitable Sharing	\$3,199.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ARP Cov Fiscal Recovery	Coronavirus State and Local Fiscal Recovery	U.S. Treasury	Direct Grant	21.027	CSLFRF	2021	Advance Grant	8908 ARP Cov Fiscal Recovery	\$16,548,033.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ARP MOH-IAC	Promotion of the Arts Partnership Agreements	National Endowment for the Arts	Indiana Arts Commission	45.025	2021	2021	Advance Grant	8909 ARP MOH-IAC	\$3,000.00	\$1,700.00	\$0.00	\$0.00	\$0.00	\$0.00
ARP MOH-SVOG	Shuttered Venue Operators Grant Program	U.S. Small Business Administration	Direct Grant	59.075	Shuttered Venue Operators Grant	SBAHQ21SV000701	Advance Grant	8910 ARP MOH-SVOG	\$307,193.00	\$99,861.00	\$0.00	\$0.00	\$0.00	\$0.00
State Energy Program-Bike Patrol	State Energy Program	U.S. Department of Energy	Indiana Office of Energy Development	81.041	State Energy Program	48412	Reimbursement Grant	8160 81.041 IN Dept of Energy Grant	\$31,973.00	\$31,973.00	\$0.00	\$0.00	\$0.00	\$0.00
DOE Green Fleet Grant	State Energy Program	U.S. Department of Energy	Indiana Office of Energy Development	81.041	State Energy Program	43132	Reimbursement Grant	8159 81.041 DOE Green Fleet Grant	\$75,286.00	\$75,286.00	\$0.00	\$0.00	\$0.00	\$0.00
EMA Homeland Security Grant	Homeland Security Grant Program	U.S. Department of Homeland Security	Indiana Department of Homeland Security	97.067	State Homeland Security Program	EMW-2020-SS-00009	Reimbursement Grant	8161 97.067 IDHS SHSP 2020	\$214,375.00	\$214,375.00	\$0.00	\$0.00	\$0.00	\$0.00

**Table 2: Reporting requirements by recipient type**

Tier	Recipient	Interim Report	Project and Expenditure Report	Recovery Plan Performance Report
1	States, U.S. territories, metropolitan cities and counties with a population that exceeds 250,000 residents	By August 31, 2021 or 60 days after receiving funding if funding was received by October 15, with expenditures by category.	By January 31, 2022, and then 30 days after the end of each quarter thereafter  <i>Note: NEUs were not required to submit a Project and Expenditure Report on January 31, 2022. The first reporting date for NEUs will be April 30, 2022.</i>	By August 31, 2021 or 60 days after receiving funding, and annually thereafter by July 31
2	Metropolitan cities and counties with a population below 250,000 residents that are allocated more than \$10 million in SLFRF funding, and NEUs that are allocated more than \$10 million in SLFRF funding.	<i>Note: NEUs were not required to submit an Interim Report</i>		
3	Tribal Governments that are allocated more than \$30 million in SLFRF funding			
4	Tribal Governments that are allocated less than \$30 million in SLFRF funding		By April 30, 2022, and then annually thereafter	
5	Metropolitan cities and counties with a population below 250,000 residents that are allocated less than \$10 million in SLFRF funding, and NEUs that are allocated less than \$10 million in SLFRF funding.			

Note: Based on the period of performance, reports will be collected through April 30, 2027. See the specific due dates listed in Sections B and C.

# Tier 2 Reporting Schedule



U.S. DEPARTMENT OF THE TREASURY

For these recipients, the initial quarterly Project and Expenditure Report will cover three calendar quarters from March 3, 2021 to December 31, 2021 and must be submitted to Treasury by January 31, 2022. The subsequent quarterly reports will cover one calendar quarter and must be submitted to Treasury within 30 calendar days after the end of each calendar quarter. Quarterly reports are not due concurrently with applicable annual reports. The table below summarizes the quarterly report timelines:

Report	Year	Quarter	Period Covered	Due Date
1	2021	2 - 4	March 3 – December 31	January 31, 2022
2	2022	1	January 1 – March 31	April 30, 2022
3	2022	2	April 1 – June 30	July 31, 2022
4	2022	3	July 1 – September 30	October 31, 2022
5	2022	4	October 1 – December 31	January 31, 2023
6	2023	1	January 1 – March 31	April 30, 2023
7	2023	2	April 1 – June 30	July 31, 2023
8	2023	3	July 1 – September 30	October 31, 2023
9	2023	4	October 1 – December 31	January 31, 2024
10	2024	1	January 1 – March 31	April 30, 2024
11	2024	2	April 1 – June 30	July 31, 2024
12	2024	3	July 1 – September 30	October 31, 2024
13	2024	4	October 1 – December 31	January 31, 2025
14	2025	1	January 1 – March 31	April 30, 2025
15	2025	2	April 1 – June 30	July 31, 2025
16	2025	3	July 1 – September 30	October 31, 2025
17	2025	4	October 1 – December 31	January 31, 2026
18	2026	1	January 1 – March 31	April 30, 2026
19	2026	2	April 1 – June 30	July 31, 2026
20	2026	3	July 1 – September 30	October 31, 2026
21	2026	4	October 1 – December 31	March 31, 2027

## Appendix 1: Expenditure Categories

Treasury's final rule provides greater flexibility and simplicity for recipients to fight the pandemic and support families and businesses struggling with its impacts, maintain vital services amid revenue shortfalls, and build a strong, resilient, and equitable recovery. As such, recipients will report on a broader set of eligible uses and associated Expenditure Categories ("EC"), starting with the April 2022 Project and Expenditure Report. The table below includes the new Expenditure Categories, as well as a reference to previous Expenditure Categories used for reporting under the interim final rule.

The Expenditure Categories (EC) listed below must be used to categorize each project as noted in Part 2 above. The term "Expenditure Category" refers to the detailed level (e.g., 1.1 COVID-19 Vaccination). When referred to as a category (e.g., EC 1) it includes all Expenditure Categories within that level.

\*Denotes areas where recipients must identify the amount of the total funds that are allocated to evidence-based interventions (see Use of Evidence section above for details)

^Denotes areas where recipients must report on whether projects are primarily serving disproportionately impacted communities (see Project Demographic Distribution section above for details)

Expenditure Category	EC <sup>27</sup>	Previous EC <sup>28</sup>
<b>1: Public Health</b>		
<b>COVID-19 Mitigation &amp; Prevention</b>		
COVID-19 Vaccination <sup>^</sup>	1.1	1.1
COVID-19 Testing <sup>^</sup>	1.2	1.2
COVID-19 Contact Tracing <sup>^</sup>	1.3	1.3
Prevention in Congregate Settings (Nursing Homes, Prisons/Jails, Dense Work Sites, Schools, Child care facilities, etc.) <sup>^</sup>	1.4	1.4
Personal Protective Equipment <sup>^</sup>	1.5	1.5
Medical Expenses (Including Alternative Care Facilities) <sup>^</sup>	1.6	1.6
Other COVID-19 Public Health Expenses (including Communications, Enforcement, Isolation/Quarantine) <sup>^</sup>	1.7	1.8
COVID-19 Assistance to Small Businesses <sup>^</sup>	1.8	-
COVID 19 Assistance to Non-Profits <sup>^</sup>	1.9	-
COVID-19 Aid to Impacted Industries <sup>^</sup>	1.10	-
<b>Community Violence Interventions</b>		
Community Violence Interventions <sup>^</sup>	1.11	3.16
<b>Behavioral Health</b>		
Mental Health Services <sup>^</sup>	1.12	1.10
Substance Use Services <sup>^</sup>	1.13	1.11
<b>Other</b>		
Other Public Health Services <sup>^</sup>	1.14	1.12
Capital Investments or Physical Plant Changes to Public Facilities that respond to the COVID-19 public health emergency	-	1.7
<b>2: Negative Economic Impacts</b>		
<b>Assistance to Households</b>		
Household Assistance: Food Programs <sup>^</sup>	2.1	2.1
Household Assistance: Rent, Mortgage, and Utility Aid <sup>^</sup>	2.2	2.2
Household Assistance: Cash Transfers <sup>^</sup>	2.3	2.3

<sup>27</sup> Under the final rule to be used starting with April 2022 reports

<sup>28</sup> Under the interim final rule to be used in Interim Report and January 2022 Project and Expenditure Report

Expenditure Category	EC <sup>27</sup>	Previous EC <sup>28</sup>
Household Assistance: Internet Access Programs <sup>^</sup>	2.4	2.4
Household Assistance: Paid Sick and Medical Leave <sup>^</sup>	2.5	-
Household Assistance: Health Insurance <sup>^</sup>	2.6	-
Household Assistance: Services for Un/Unbanked <sup>^</sup>	2.7	-
Household Assistance: Survivor's Benefits <sup>^</sup>	2.8	-
Unemployment Benefits or Cash Assistance to Unemployed Workers <sup>^</sup>	2.9	2.6
Assistance to Unemployed or Underemployed Workers (e.g. job training, subsidized employment, employment supports or incentives) <sup>^</sup>	2.10	2.7
Healthy Childhood Environments: Child Care <sup>^</sup>	2.11	3.6
Healthy Childhood Environments: Home Visiting <sup>^</sup>	2.12	3.7
Healthy Childhood Environments: Services to Foster Youth or Families Involved in Child Welfare System <sup>^</sup>	2.13	3.8
Healthy Childhood Environments: Early Learning <sup>^</sup>	2.14	3.1
Long-term Housing Security: Affordable Housing <sup>^</sup>	2.15	3.10
Long-term Housing Security: Services for Unhoused Persons <sup>^</sup>	2.16	3.11
Housing Support: Housing Vouchers and Relocation Assistance for Disproportionately Impacted Communities <sup>^</sup>	2.17	-
Housing Support: Other Housing Assistance <sup>^</sup>	2.18	3.12
Social Determinants of Health: Community Health Workers or Benefits Navigators <sup>^</sup>	2.19	3.14
Social Determinants of Health: Lead Remediation <sup>^</sup>	2.20	3.15
Medical Facilities for Disproportionately Impacted Communities <sup>^</sup>	2.21	-
Strong Healthy Communities: Neighborhood Features that Promote Health and Safety <sup>^</sup>	2.22	-
Strong Healthy Communities: Demolition and Rehabilitation of Properties <sup>^</sup>	2.23	-
Addressing Educational Disparities: Aid to High-Poverty Districts <sup>^</sup>	2.24	3.2
Addressing Educational Disparities: Academic, Social, and Emotional Services <sup>^</sup>	2.25	3.3
Addressing Educational Disparities: Mental Health Services <sup>^</sup>	2.26	3.4
Addressing Impacts of Lost Instructional Time <sup>^</sup>	2.27	-
Contributions to UI Trust Funds <sup>^</sup>	2.28	2.8
<b>Assistance to Small Businesses</b>		
Loans or Grants to Mitigate Financial Hardship <sup>^</sup>	2.29	2.9
Technical Assistance, Counseling, or Business Planning <sup>^</sup>	2.30	-
Rehabilitation of Commercial Properties or Other Improvements <sup>^</sup>	2.31	-
Business Incubators and Start-Up or Expansion Assistance <sup>^</sup>	2.32	-
Enhanced Support to Microbusinesses <sup>^</sup>	2.33	-
<b>Assistance to Non-Profits</b>		
Assistance to Impacted Nonprofit Organizations (Impacted or Disproportionately Impacted) <sup>^</sup>	2.34	2.10
<b>Aid to Impacted Industries</b>		
Aid to Tourism, Travel, or Hospitality <sup>^</sup>	2.35	2.11
Aid to Other Impacted Industries <sup>^</sup>	2.36	2.12
<b>Other</b>		
Economic Impact Assistance: Other <sup>^</sup>	2.37	2.13
Household Assistance: Eviction Prevention <sup>^</sup>	-	2.5
Education Assistance: Other <sup>^</sup>	-	3.5
Healthy Childhood Environments: Other <sup>^</sup>	-	3.9
Social Determinants of Health: Other <sup>^</sup>	-	3.13

Expenditure Category	EC <sup>27</sup>	Previous EC <sup>28</sup>
<b>3: Public Health-Negative Economic Impact: Public Sector Capacity</b>		
<b>General Provisions</b>		
Public Sector Workforce: Payroll and Benefits for Public Health, Public Safety, or Human Services Workers	3.1	1.9
Public Sector Workforce: Rehiring Public Sector Staff	3.2	2.14
Public Sector Workforce: Other	3.3	-
Public Sector Capacity: Effective Service Delivery	3.4	7.2
Public Sector Capacity: Administrative Needs	3.5	-
<b>4: Premium Pay</b>		
Public Sector Employees	4.1	4.1
Private Sector: Grants to Other Employers	4.2	4.2
<b>5: Infrastructure</b>		
<b>Water and Sewer</b>		
Clean Water: Centralized Wastewater Treatment	5.1	5.1
Clean Water: Decentralized Wastewater Collection and Conveyance	5.2	5.2
Clean Water: Decentralized Wastewater	5.3	5.3
Clean Water: Combined Sewer Overflows	5.4	5.4
Clean Water: Other Sewer Infrastructure	5.5	5.5
Clean Water: Stormwater	5.6	5.6
Clean Water: Energy Conservation	5.7	5.7
Clean Water: Water Conservation	5.8	5.8
Clean Water: Nonpoint Source	5.9	5.9
Drinking water: Treatment	5.10	5.10
Drinking water: Transmission & Distribution	5.11	5.11
Drinking water: Lead Remediation, including in Schools and Daycares	5.12	5.12
Drinking water: Source	5.13	5.13
Drinking water: Storage	5.14	5.14
Drinking water: Other water infrastructure	5.15	5.15
Water and Sewer: Private Wells	5.16	-
Water and Sewer: I/JA Bureau of Reclamation Match	5.17	-
Water and Sewer: Other	5.18	-
<b>Broadband</b>		
Broadband: "Last Mile" projects	5.19	5.16
Broadband: I/JA Match	5.20	-
Broadband: Other projects	5.21	5.17
<b>6: Revenue Replacement</b>		
Provision of Government Services	6.1	6.1
Non-federal Match for Other Federal Programs	6.2	-
<b>7: Administrative</b>		
Administrative Expenses	7.1	7.1
Transfers to Other Units of Government	7.2	7.3
Transfers to Non-entitlement Units (States and territories only)	-	7.4

## “Where to Find It in the Final Rule”

This is a guide being developed by the Porter County Auditor’s office to allow users to find a particular topic in the Final Rule by page number. This guide will be posted on our webpage when completed.

	TOPIC: EXPENDITURE CATEGORIES	PAGE IN FEDERAL REGISTER	COLUMN
<b>Public Health and Negative Economic Impacts</b>			
	Public Health	4350	1
	COVID-19 Mitigation and prevention	4352	3
	COVID-19 Mitigation and prevention capital expenditures	4354	1
	Medical Expenses	4355	2
	Behavioral Health	4355	3
	Preventing and responding to violence	4356	2
	Negative Economic Impacts: Assistance to Households	4357	1
	Food assistance	4359	1
	Emergency housing assistance	4360	1
	Emergency assistance for pressing needs (burials, home repairs, weatherization, or other needs)	4360	3
	Internet access or digital literacy assistance	4361	1
	Cash assistance	4362	1
	Survivor benefits	4362	3
	Assistance accessing or applying for public benefits or services	4362	3
	Promoting healthy childhood environments	4363	1
	Addressing the impacts of lost instructional time	4365	1
	Promoting long-term housing security: affordable housing and homelessness	4365	2
	Paid sick, medical or family leave	4367	3
	Services for the unbanked and underbanked	4368	3
	Enumerated Eligible Uses for Disproportionately Impacted Households	4371	1
	Addressing health disparities	4371	3
	Housing vouchers and assistance relocating	4372	2
	Building strong, healthy communities through investments in neighborhoods	4372	2
	Addressing educational disparities	4375	1
	Negative Economic Impacts: Assistance to Small Businesses	4376	1
	Negative Economic Impacts: Assistance to Nonprofits	4379	1
	Negative Economic Impacts: Aid to Impacted Industries	4381	2
	<b>Premium Pay</b>	4396	3
	Eligible workers	4397	2
	Essential Work	4398	2
	Respond To	4398	3
	Definition of Premium Pay	4399	3
	<b>Revenue Loss</b>	4400	3
	Overall Methodology for Calculating Revenue Loss	4402	2

The Porter County government's website ([porterco.org](http://porterco.org)) includes a public input portal and information about the committees/subcommittees.

The Auditor's Office page ([porterco.org/auditor](http://porterco.org/auditor)) will provide updates on the Fiscal Recovery Funds expenditures. The page currently includes:

- ARPA Resources
- Porter County ARPA Timeline
- Tracking Porter County's ARPA Spending

*Thank you for attending!*