

Annual Financial Report



Indiana State Board of Accounts

2019

HIGHLAND CIVIL TOWN

Lake County

Submitted on 2/28/2020 6:47:00 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.

**Highland Civil Town, Lake County, Indiana
Annual Financial Report - 2019
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2019	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2019
Governmental Activities	001	General	\$5,596,966.77	\$7,855,879.32	\$6,924,976.04	\$6,527,870.05
	002	Motor Vehicle Highway	\$501,749.87	\$1,036,092.62	\$1,100,283.50	\$437,558.99
	003	Unsafe Building	\$141,498.76	\$964.98	\$0.00	\$142,463.74
	004	Local Road And Street	\$187,582.07	\$421,564.77	\$388,702.65	\$220,444.19
	006	Parks And Recreation	\$1,175,312.01	\$2,555,607.72	\$2,387,623.71	\$1,343,296.02
	007	Donations #6	\$16,937.12	\$10,445.02	\$10,849.50	\$16,532.64
	009	Escrow	\$9,776.48	\$86.50	\$0.00	\$9,862.98
	010	Park Bond (Proceeds)	\$1,087,414.94	\$226,976.79	\$523,471.66	\$790,920.07
	011	Park Non-Exempt B & I Fund	\$496,658.79	\$1,433,859.48	\$1,440,287.50	\$490,230.77
	012	Park License Fees	\$0.02	\$25,352.11	\$25,352.11	\$0.02
	014	Vips/Park Safety	\$14,628.96	\$6,000.00	\$0.00	\$20,628.96
	015	Federal Grants # 1	\$1.20	\$0.00	\$0.00	\$1.20
	016	Federal Seized Assets	\$36,039.61	\$728.03	\$4,459.00	\$32,308.64
	017	Local Seized Assets	\$17,507.49	\$224.72	\$0.00	\$17,732.21
	018	Law Enforcement Continuing Ed	\$88,173.14	\$39,012.05	\$44,506.73	\$82,678.46
	020	Hazardous Materials	\$13,623.66	\$1,699.86	\$2,250.00	\$13,073.52
	021	Fire Hs Grant	\$21.72	\$0.00	\$0.00	\$21.72
	022	Retainage	\$91,578.03	\$96,019.21	\$153,984.30	\$33,612.94
	023	Corp B & I - New Debt	\$403,981.60	\$1,366,502.90	\$1,482,222.50	\$288,262.00
	024	Innkeepers	\$24,311.38	\$4,812.49	\$0.00	\$29,123.87
	026	Aflac Fsa Agency Fund	\$15,642.85	\$12,418.46	\$11,560.48	\$16,500.83
	027	Insurance-Other	\$4,948.21	\$2,576,201.55	\$2,578,124.00	\$3,025.76
	028	Gasoline & Oil Fund	-\$9,838.98	\$127,533.09	\$117,457.67	\$236.44
	030	Ict Fund	\$290,987.83	\$204,005.14	\$180,331.92	\$314,661.05
	031	Solid Waste Planning	\$310,832.99	\$146,505.98	\$217,436.67	\$239,902.30
	033	Donations	\$35,455.46	\$13,067.00	\$3,115.94	\$45,406.52
	034	INDIANA BICENTENNIAL LEGACY PROJECT FUND	\$921.65	\$0.00	\$778.81	\$142.84
	036	Special Events	\$82,110.99	\$78,009.99	\$93,504.07	\$66,616.91
	038	Rainy Day	\$503,120.26	\$2,190.79	\$154,508.00	\$350,803.05
	050	Police Pension	\$592,523.59	\$825,140.48	\$841,723.29	\$575,940.78

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2019	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2019
Governmental Activities	054	Cumulative Capl Imprv Cigarette Tax	\$208,432.30	\$55,866.21	\$75,827.63	\$188,470.88
	055	Cumulative Capital Development	\$1,470,261.06	\$573,385.31	\$419,048.56	\$1,624,597.81
	057	Highway Of Flags	\$26,772.39	\$890.43	\$0.00	\$27,662.82
	059	Shared Ethics	\$73,600.21	\$22,462.22	\$26,577.07	\$69,485.36
	083	General Improvement	\$139,942.20	\$8,476.52	\$0.00	\$148,418.72
	085	Traffic Violations	\$3,722.00	\$131,050.00	\$130,500.00	\$4,272.00
	086	Enforcement Block Grant	\$234.19	\$0.00	\$0.00	\$234.19
	088	Municipal Cumulative Street	\$6,908.33	\$18,954.54	\$19,845.00	\$6,017.87
	091	Gaming Revenue Fund	\$363,297.67	\$235,950.23	\$363,516.53	\$235,731.37
	092	Corporation Capital	\$5,348.02	\$0.00	\$0.00	\$5,348.02
	093	Special Public Safety	\$13,547.98	\$1,986.09	\$0.00	\$15,534.07
	094	Redevelopment General	\$303,477.95	\$290,414.10	\$232,431.39	\$361,460.66
	095	Economic Development	\$37,686.00	\$250.00	\$0.00	\$37,936.00
	096	Redevelopment Capital	\$2,238,905.56	\$37,454.03	\$277,400.47	\$1,998,959.12
	098	Highland Downtown Tif	\$923,932.22	\$174,857.39	\$0.00	\$1,098,789.61
	099	Highland Acres Tif	\$350,983.55	\$129,033.79	\$0.00	\$480,017.34
	100	Commercial Corridor	\$2,135,789.38	\$723,370.56	\$0.00	\$2,859,159.94
	101	Redevelopment Bnd & Int Non-Exempt	\$120,522.55	\$219,973.29	\$234,867.50	\$105,628.34
	104	Special Community Crossing Grant Fund	\$245,686.73	\$1,542,490.25	\$1,661,670.02	\$126,506.96
	107	Cardinal Campus Allocation	\$0.00	\$83,341.00	\$44,734.59	\$38,606.41
	249	CAGIT PUBLIC SAFETY	\$803,744.25	\$569,641.81	\$168,627.29	\$1,204,758.77
	250	CEDIT ECONOMIC DEV. INCOME TAX FUND	\$1,288,917.73	\$653,125.41	\$471,395.87	\$1,470,647.27
	701	Payroll	-\$298.34	\$346.78	\$20.03	\$28.41
		SubTotal	\$22,491,882.40	\$24,540,221.01	\$22,813,972.00	\$24,218,131.41
WASTEWATER	040	Wastewater Utility-Other #1	\$553,751.25	\$2,361,422.17	\$2,343,362.55	\$571,810.87
	041	Wastewater Utility-Other #2	\$61,943.95	\$145,574.84	\$153,657.50	\$53,861.29
	042	Sanitary B & 1 - New Debt	\$618,217.97	\$2,412,100.64	\$2,517,970.73	\$512,347.88
	043	Wastewater Utility-Other #3	\$248,892.35	\$6,927.70	\$0.00	\$255,820.05
	044	Wastewater Utility-Other #4	\$3,207,782.96	\$21,462.62	\$1,085,632.69	\$2,143,612.89
	070	Wastewater Utility-Operating	\$703,032.94	\$3,761,547.82	\$3,762,183.97	\$702,396.79
	071	Wastewater Util-Bond And Interest	\$1,244.00	\$0.00	\$0.00	\$1,244.00
	072	Wastewater Utility-Improvement	\$258,383.92	\$476,424.33	\$487,464.41	\$247,343.84

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2019	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2019
WASTEWATER	073	SEWAGE CASH RESERVE	\$541,984.96	\$0.00	\$435,163.86	\$106,821.10
		SubTotal	\$6,195,234.30	\$9,185,460.12	\$10,785,435.71	\$4,595,258.71
WATER	061	Water Utility-Bond And Interest	\$1,586.63	\$324,011.35	\$151,951.40	\$173,646.58
	062	Water Utility-Customer Deposit	\$113,235.67	\$116,291.96	\$117,185.02	\$112,342.61
	064	Water Utility-Operating	\$700,001.41	\$2,521,098.76	\$2,521,098.76	\$700,001.41
	066	Water Utility-Improvement	\$660,745.70	\$910,581.20	\$1,191,583.73	\$379,743.17
	067	Water Cash Reserve	\$820,650.83	\$1,003,812.27	\$1,027,000.00	\$797,463.10
	068	Water Bond Proceeds	\$38,505.08	\$0.00	\$38,505.08	\$0.00
		SubTotal	\$2,334,725.32	\$4,875,795.54	\$5,047,323.99	\$2,163,196.87
		GRAND TOTAL	\$31,021,842.02	\$38,601,476.67	\$38,646,731.70	\$30,976,586.99

**Highland Civil Town, Lake County, Indiana
Detailed Receipts - 2019**

Governmental Activities	General	General Property Taxes	\$5,053,802.47
		ABC Excise Tax Distribution	\$17,391.00
		Cigarette Tax Distribution	\$14,784.14
		Financial Institution Tax distribution	\$36,026.95
		Vehicle/Aircraft Excise Tax Distribution	\$359,433.80
		Commercial Vehicle Excise Tax Distribution (CVET)	\$19,859.39
		ABC Gallonage Tax Distribution	\$52,813.83
		State, Federal, and Local Payments in Lieu of Taxes	\$780,000.00
		Other Taxes/31102 - Business Personal Prop Exemption Dist.	\$4,074.11
		Federal and State Grants and Distributions - Other/33122 - Lake County OWI Grant	\$6,622.25
		Federal and State Grants and Distributions - Other/33124 - OPO CLick-IT OWI Grant	\$3,087.84
		Total Taxes and Intergovernmental	\$6,347,895.78

		Electrical and Plumbing Licenses and Permits	\$75,349.75
		Food and Amusement Licenses and Permits	\$5,170.00
		Planning, Zoning, and Building Permits and Fees	\$465,805.00
		Sign Permits	\$35,000.00
		Dog Licenses	\$7,275.00
		Cable TV Licenses	\$394,990.91
		Other Licenses and Permits/32100 - Contractors License	\$56,644.00
		Other Licenses and Permits/32118 - Miscellaneous License	\$25.00
		Other Licenses and Permits/39934 - Helios Rising License Proceeds	\$9,000.00
		Total Licenses and Permits	\$1,049,259.66

	Other Charges for Services, Sales, and Fees/34103 - Copies/Filing Fees, Other Fees	\$2,166.95
	Other Charges for Services, Sales, and Fees/34104 - Appl/Investigation Fees	\$12,941.00
	Other Charges for Services, Sales, and Fees/34204 - Business/Alarm Registration	\$28,730.00
	Other Charges for Services, Sales, and Fees/34207 - Mall Security	\$48,543.75
	Other Charges for Services, Sales, and Fees/34207 - Towing Release Fees	\$34,925.00
	Total Charges for Services	\$127,306.70

	Court Costs and Fees	\$38,720.10
	Other Fines and Forfeitures/35101 - Nuisance Violation Abatement	\$128.00
	Other Fines and Forfeitures/35105 - Bureau Fines	\$17,960.00
	Other Fines and Forfeitures/35106 - Alarm Service Fees	\$11,887.50
	Other Fines and Forfeitures/35110 - LE Release Processing Fees	\$2,300.00
	Total Fines, Forfeitures, and Fees	\$70,995.60

	Earnings on Investments and Deposits	\$50,614.83
	Refunds and Reimbursements	\$50,047.08
	Transfers In - Transferred from Another Fund	\$20.03
	Other Receipts/22840 - Police	\$395.00
	Other Receipts/33801 - Local Government Shares	\$123,834.29
	Other Receipts/36403 - Animal Shelter Lodging	\$2,500.00
	Other Receipts/39334 - Employee Jury Duty	\$45.56
	Other Receipts/39900 - Misc Recenue	\$32,739.79
	Other Receipts/39901 - Misc Revenue Cash Adj	\$225.00
	Total Other Receipts	\$260,421.58

	Total General	\$7,855,879.32

Motor Vehicle Highway	Vehicle/Aircraft Excise Tax Distribution	\$1,021,236.08
	Total Taxes and Intergovernmental	\$1,021,236.08

	Earnings on Investments and Deposits	\$246.53
	Other Receipts/39900 - MVH Miscellaneous Revenue	\$14,610.01
	Total Other Receipts	\$14,856.54

	Total Motor Vehicle Highway	\$1,036,092.62

Unsafe Building	Earnings on Investments and Deposits	\$964.98
	Total Other Receipts	\$964.98

	Total Unsafe Building	\$964.98

Local Road And Street	Local Road and Street Distribution	\$421,416.37
Total Taxes and Intergovernmental		\$421,416.37
	Earnings on Investments and Deposits	\$148.40
Total Other Receipts		\$148.40
Total Local Road And Street		\$421,564.77
Parks And Recreation	General Property Taxes	\$1,106,503.85
	Financial Institution Tax distribution	\$7,871.38
	Vehicle/Aircraft Excise Tax Distribution	\$78,531.13
	Commercial Vehicle Excise Tax Distribution (CVET)	\$4,338.99
Total Taxes and Intergovernmental		\$1,197,245.35
	Park and Recreation Receipts	\$1,071,103.53
	Rental of Property	\$187,382.24
	Other Charges for Services, Sales, and Fees/34102 - Room Rent Carpet Deposits	\$33,249.04
	Other Charges for Services, Sales, and Fees/34103 - Security Fees	\$4,777.80
Total Charges for Services		\$1,296,512.61
	Earnings on Investments and Deposits	\$1,010.85
	Other Receipts/36800 - PK Employee Share INS Premium	\$7,962.24
	Other Receipts/36801 - State Dated Checks	\$1,066.30
	Other Receipts/39201 - T-Mobile License Mo Fee-Tower 2	\$25,089.76
	Other Receipts/39900 - PK Misc Revenue	\$26,720.61
Total Other Receipts		\$61,849.76
Total Parks And Recreation		\$2,555,607.72
Donations #6	Earnings on Investments and Deposits	\$230.02
	Donations, Gifts, and Bequests	\$10,215.00
Total Other Receipts		\$10,445.02
Total Donations #6		\$10,445.02
Escrow	Earnings on Investments and Deposits	\$86.50
Total Other Receipts		\$86.50
Total Escrow		\$86.50

Park Bond (Proceeds)	Federal and State Grants and Distributions - Other/33115 - NIRPC Sign Project	\$182,206.67
Total Taxes and Intergovernmental		\$182,206.67
	Earnings on Investments and Deposits	\$4,830.42
	Refunds and Reimbursements	\$35,261.20
	Other Receipts/39900 - PK Capital Misc Revenue	\$4,678.50
Total Other Receipts		\$44,770.12
Total Park Bond (Proceeds)		\$226,976.79
Park Non-Exempt B & I Fund	General Property Taxes	\$1,329,922.33
	Financial Institution Tax distribution	\$9,016.04
	Vehicle/Aircraft Excise Tax Distribution	\$89,951.14
	Commercial Vehicle Excise Tax Distribution (CVET)	\$4,969.97
Total Taxes and Intergovernmental		\$1,433,859.48
Total Park Non-Exempt B & I Fund		\$1,433,859.48
Park License Fees	Other Receipts/39201 - T-Mobile License Monthly Fee - Tower 1	\$25,352.11
Total Other Receipts		\$25,352.11
Total Park License Fees		\$25,352.11
Vips/Park Safety	Other Charges for Services, Sales, and Fees/36202 - PK Lic Fee Agency Monies	\$6,000.00
Total Charges for Services		\$6,000.00
Total Vips/Park Safety		\$6,000.00
Federal Seized Assets	Earnings on Investments and Deposits	\$602.83
	Other Receipts/39900 - FED Seized Misc Revenue	\$125.20
Total Other Receipts		\$728.03
Total Federal Seized Assets		\$728.03
Local Seized Assets	Earnings on Investments and Deposits	\$224.72
Total Other Receipts		\$224.72
Total Local Seized Assets		\$224.72

Law Enforcement Continuing Ed	Gun Permits	\$7,910.00
Total Licenses and Permits		\$7,910.00
	Document and Copy Fees	\$22,506.00
	Other Charges for Services, Sales, and Fees/34207 - LECE Title Checks	\$1,431.00
	Other Charges for Services, Sales, and Fees/34208 - LECE Court User Fee	\$6,012.00
Total Charges for Services		\$29,949.00
	Earnings on Investments and Deposits	\$1,153.05
Total Other Receipts		\$1,153.05
Total Law Enforcement Continuing Ed		\$39,012.05
Hazardous Materials	Other Charges for Services, Sales, and Fees/34207 - Hazmat Response Recovery Fees	\$1,699.86
Total Charges for Services		\$1,699.86
Total Hazardous Materials		\$1,699.86
Retainage	Sale of Investments	\$28,589.11
	Earnings on Investments and Deposits	\$256.83
	Other Receipts/36833 - Kennedy Ave Water Main Project	\$34,953.24
	Other Receipts/36840 - Inflow/Infiltration Rehab PRJCT 17	\$24,926.90
	Other Receipts/36842 - Martha St. Storm Water Improvements	\$1,062.11
	Other Receipts/36848 - Wicker Park St Imp Wtr Main Repcmt	\$17,507.52
	Other Receipts/36849 - 5th St Wtr Main Proj Phase 1 (CN)	\$1,748.76
	Other Receipts/36851 - 5th St Wtr Main Prj Phase 2 (CN)	\$15,563.85
Total Other Receipts		\$124,608.32
Total Retainage		\$124,608.32
Corp B & I - New Debt	General Property Taxes	\$1,267,449.86
	Financial Institution Tax distribution	\$8,592.36
	Vehicle/Aircraft Excise Tax Distribution	\$85,724.25
	Commercial Vehicle Excise Tax Distribution (CVET)	\$4,736.43
Total Taxes and Intergovernmental		\$1,366,502.90
Total Corp B & I - New Debt		\$1,366,502.90

Innkeepers	Innkeepers Tax	\$4,725.00
Total Taxes and Intergovernmental		\$4,725.00
	Earnings on Investments and Deposits	\$87.49
Total Other Receipts		\$87.49
Total Innkeepers		\$4,812.49
Aflac Fsa Agency Fund	Earnings on Investments and Deposits	\$1.64
	Refunds and Reimbursements	\$10,744.24
	Other Receipts/20200 - Accounts Payable	\$816.24
	Other Receipts/39931 - Unclaimed Funds Refund	\$856.34
Total Other Receipts		\$12,418.46
Total Aflac Fsa Agency Fund		\$12,418.46
Insurance-Other	Refunds and Reimbursements	\$337,249.79
	Other Receipts/39108 - Employee Premiums	\$2,238,951.76
Total Other Receipts		\$2,576,201.55
Total Insurance-Other		\$2,576,201.55
Gasoline & Oil Fund	Refunds and Reimbursements	\$127,533.09
Total Other Receipts		\$127,533.09
Total Gasoline & Oil Fund		\$127,533.09
Ict Fund	Earnings on Investments and Deposits	\$1,717.90
	Refunds and Reimbursements	\$175.00
	Other Receipts/33806 - Gen - ICT Dept Allocation	\$50,415.75
	Other Receipts/33807 - PK - ICT Dept Allocation	\$40,332.60
	Other Receipts/33808 - REDEV - ICT Dept Allocation	\$10,083.15
	Other Receipts/33809 - Water - ICT Dept Allocation	\$50,415.75
	Other Receipts/33810 - San. - ICT Dept Allocation	\$50,415.75
	Other Receipts/39900 - ICT Misc Revenue	\$449.24
Total Other Receipts		\$204,005.14
Total Ict Fund		\$204,005.14
Solid Waste Planning	Garbage/Trash/Recycling/Landfill Fees and Charges	\$142,368.00
Total Charges for Services		\$142,368.00
	Earnings on Investments and Deposits	\$4,137.98
Total Other Receipts		\$4,137.98
Total Solid Waste Planning		\$146,505.98

Donations	Donations, Gifts, and Bequests	\$13,067.00
Total Other Receipts		\$13,067.00
Total Donations		\$13,067.00
Special Events	Other Charges for Services, Sales, and Fees/34701 - Spec Events Food Booth Rentals	\$11,210.00
	Other Charges for Services, Sales, and Fees/34702 - Spec Evt's Arts/Crafts Booth	\$10,725.00
	Other Charges for Services, Sales, and Fees/34703 - Special Events Game Revenue	\$2,966.55
	Other Charges for Services, Sales, and Fees/34704 - Special Events Ride Revenue	\$50,173.69
Total Charges for Services		\$75,075.24
	Donations, Gifts, and Bequests	\$1,050.00
	Other Receipts/34705 - CEC Sales Tax	\$1,534.75
	Other Receipts/36801 - Stale Dated Checks	\$350.00
Total Other Receipts		\$2,934.75
Total Special Events		\$78,009.99
Rainy Day	Earnings on Investments and Deposits	\$2,190.79
Total Other Receipts		\$2,190.79
Total Rainy Day		\$2,190.79
Police Pension	General Property Taxes	\$2,117.71
	Financial Institution Tax distribution	\$14.86
	Vehicle/Aircraft Excise Tax Distribution	\$148.32
	Commercial Vehicle Excise Tax Distribution (CVET)	\$8.20
Total Taxes and Intergovernmental		\$2,289.09
	Earnings on Investments and Deposits	\$1,328.72
	Refunds and Reimbursements	\$819,085.00
	Other Receipts/36801 - Stale Dated Checks	\$462.51
	Other Receipts/39900 - Pol Pen Misc Revenue	\$1,975.16
Total Other Receipts		\$822,851.39
Total Police Pension		\$825,140.48

Cumulative Capl Imprv Cigarette Tax	Cigarette Tax Distribution	\$54,208.50
Total Taxes and Intergovernmental		\$54,208.50
	Earnings on Investments and Deposits	\$1,657.71
Total Other Receipts		\$1,657.71
Total Cumulative Capl Imprv Cigarette Tax		\$55,866.21
Cumulative Capital Development	General Property Taxes	\$513,544.85
	Financial Institution Tax distribution	\$3,656.95
	Vehicle/Aircraft Excise Tax Distribution	\$36,484.72
	Commercial Vehicle Excise Tax Distribution (CVET)	\$2,015.85
Total Taxes and Intergovernmental		\$555,702.37
	Earnings on Investments and Deposits	\$698.84
	Other Receipts/39900 - MCCD Misc Revenue	\$16,984.10
Total Other Receipts		\$17,682.94
Total Cumulative Capital Development		\$573,385.31
Highway Of Flags	Earnings on Investments and Deposits	\$590.43
	Donations, Gifts, and Bequests	\$300.00
Total Other Receipts		\$890.43
Total Highway Of Flags		\$890.43
Shared Ethics	Earnings on Investments and Deposits	\$262.22
	Donations, Gifts, and Bequests	\$1,500.00
	Other Receipts/36700 - Shared Ethics Membership Fees	\$20,700.00
Total Other Receipts		\$22,462.22
Total Shared Ethics		\$22,462.22
General Improvement	Earnings on Investments and Deposits	\$2,316.59
	Other Receipts/35506 - Gen Improve 98th St.	\$625.84
	Other Receipts/35521 - 3300 Block Condit Principal	\$234.17
	Other Receipts/35523 - 3400 Block Condit	\$5,299.92
Total Other Receipts		\$8,476.52
Total General Improvement		\$8,476.52

Traffic Violations	Other Fines and Forfeitures/35104 - Traf Infraction Deferral	\$50.00
Total Fines, Forfeitures, and Fees		\$50.00
	Other Receipts/39901 - Bond Release	\$131,000.00
Total Other Receipts		\$131,000.00
Total Traffic Violations		\$131,050.00
Municipal Cumulative Street	Sale of Investments	\$339.29
	Earnings on Investments and Deposits	\$222.54
	Other Receipts/36809 - Improvement Escrow	\$18,732.00
Total Other Receipts		\$19,293.83
Total Municipal Cumulative Street		\$19,293.83
Gaming Revenue Fund	Casino/Riverboat Distribution	\$165,866.11
	Federal and State Grants and Distributions - Other/34000 - Gaming Grant 45th & 5th PRJCT	\$17,051.94
Total Taxes and Intergovernmental		\$182,918.05
	Earnings on Investments and Deposits	\$77.84
	Other Receipts/39900 - Gaming Misc Revenue	\$52,954.34
Total Other Receipts		\$53,032.18
Total Gaming Revenue Fund		\$235,950.23
Special Public Safety	Food and Amusement Licenses and Permits	\$1,850.00
Total Licenses and Permits		\$1,850.00
	Earnings on Investments and Deposits	\$136.09
Total Other Receipts		\$136.09
Total Special Public Safety		\$1,986.09

Redevelopment General	General Property Taxes	\$255,184.14
	Financial Institution Tax distribution	\$1,813.62
	Vehicle/Aircraft Excise Tax Distribution	\$18,094.04
	Commercial Vehicle Excise Tax Distribution (CVET)	\$999.73
	Federal and State Grants and Distributions - Other/39034 - Main Street Grants	\$2,500.00
Total Taxes and Intergovernmental		\$278,591.53
	Rental of Property	\$564.08
	Other Charges for Services, Sales, and Fees/34715 - Sales Tax Booth Fee	\$31.10
	Other Charges for Services, Sales, and Fees/39907 - Sponsorships Redevelopment	\$5,000.00
Total Charges for Services		\$5,595.18
	Earnings on Investments and Deposits	\$3,557.01
	Refunds and Reimbursements	\$510.38
	Other Receipts/35012 - Downtown Marketing	\$2,160.00
Total Other Receipts		\$6,227.39
Total Redevelopment General		\$290,414.10
Economic Development	Other Charges for Services, Sales, and Fees/34106 - Tax Abatement Fees	\$250.00
Total Charges for Services		\$250.00
Total Economic Development		\$250.00
Redevelopment Capital	Earnings on Investments and Deposits	\$30,179.03
	Donations, Gifts, and Bequests	\$5,275.00
	Grants and Distributions from Non-Governmental Entities	\$2,000.00
Total Other Receipts		\$37,454.03
Total Redevelopment Capital		\$37,454.03
Highland Downtown Tif	General Property Taxes	\$174,857.39
Total Taxes and Intergovernmental		\$174,857.39
Total Highland Downtown Tif		\$174,857.39
Highland Acres Tif	General Property Taxes	\$129,033.79
Total Taxes and Intergovernmental		\$129,033.79
Total Highland Acres Tif		\$129,033.79
Commercial Corridor	General Property Taxes	\$723,370.56
Total Taxes and Intergovernmental		\$723,370.56
Total Commercial Corridor		\$723,370.56

Redevelopment Bnd & Int Non-Exempt	General Property Taxes	\$185,299.69
	Financial Institution Tax distribution	\$1,256.15
	Vehicle/Aircraft Excise Tax Distribution	\$12,532.36
	Commercial Vehicle Excise Tax Distribution (CVET)	\$692.44
Total Taxes and Intergovernmental		\$199,780.64
	Other Receipts/36203 - Lease Rental	\$20,192.65
Total Other Receipts		\$20,192.65
Total Redevelopment Bnd & Int Non-Exempt		\$219,973.29
Special Community Crossing Grant Fund	Federal and State Grants and Distributions - Highways and Streets	\$894,088.25
Total Taxes and Intergovernmental		\$894,088.25
	Transfers In - Transferred from Another Fund	\$648,402.00
Total Other Receipts		\$648,402.00
Total Special Community Crossing Grant Fund		\$1,542,490.25
Cardinal Campus Allocation	General Property Taxes	\$83,341.00
Total Taxes and Intergovernmental		\$83,341.00
Total Cardinal Campus Allocation		\$83,341.00
CAGIT PUBLIC SAFETY	Local Income Tax (LIT) for Public Safety	\$560,619.96
Total Taxes and Intergovernmental		\$560,619.96
	Earnings on Investments and Deposits	\$4,371.85
	Other Receipts/39900 - Miscellaneous Revenue	\$4,650.00
Total Other Receipts		\$9,021.85
Total CAGIT PUBLIC SAFETY		\$569,641.81
CEDIT ECONOMIC DEV. INCOME TAX FUND	Local Income Tax (LIT) for Economic Development	\$648,753.56
Total Taxes and Intergovernmental		\$648,753.56
	Earnings on Investments and Deposits	\$4,371.85
Total Other Receipts		\$4,371.85
Total CEDIT ECONOMIC DEV. INCOME TAX FUND		\$653,125.41
Payroll	Earnings on Investments and Deposits	\$25.69

Governmental Activities	Payroll	Other Receipts/36801 - Stale Dated Checks	\$321.09
	Total Other Receipts		\$346.78
	Total Payroll		\$346.78
Total Governmental Activities			\$24,569,149.41
WASTEWATER	Wastewater Utility-Other #1	General Property Taxes	\$128,121.50
		Financial Institution Tax distribution	\$796.42
		Commercial Vehicle Excise Tax Distribution (CVET)	\$14,589.53
		Other Taxes/31102 - Business Personal Prop Exemption Dist.	\$1,009.43
	Total Taxes and Intergovernmental		\$144,516.88
		Other Charges for Services, Sales, and Fees/34402 - Scavenger Fee Receipts	\$2,183,385.19
		Other Charges for Services, Sales, and Fees/34405 - Dump Permit Fees	\$11,498.50
	Total Charges for Services		\$2,194,883.69
		Utility Penalties	\$11,154.20
	Total Utility Penalties		\$11,154.20
		Refunds and Reimbursements	\$10,798.70
		Other Receipts/36801 - Stale Dated Checks	\$68.70
	Total Other Receipts		\$10,867.40
	Total Wastewater Utility-Other #1		\$2,361,422.17
	Wastewater Utility-Other #2	General Property Taxes	\$135,533.49
		Financial Institution Tax distribution	\$519.77
		Commercial Vehicle Excise Tax Distribution (CVET)	\$9,521.58
	Total Taxes and Intergovernmental		\$145,574.84
	Total Wastewater Utility-Other #2		\$145,574.84
	Sanitary B & 1 - New Debt	General Property Taxes	\$2,145,240.96
		Financial Institution Tax distribution	\$8,203.08
		Commercial Vehicle Excise Tax Distribution (CVET)	\$150,272.02
	Total Taxes and Intergovernmental		\$2,303,716.06
		Other Receipts/39102 - Build America Bonds - Credit	\$108,384.58
	Total Other Receipts		\$108,384.58
	Total Sanitary B & 1 - New Debt		\$2,412,100.64

WASTEWATER

Wastewater Utility-Other #3	Earnings on Investments and Deposits	\$1,488.60
	Other Receipts/35501 - S D EXT Hart Road Project-Princ	\$2,784.10
	Other Receipts/35524 - 41st ST Backyard Drainage	\$2,655.00
Total Other Receipts		\$6,927.70
Total Wastewater Utility-Other #3		\$6,927.70
Wastewater Utility-Other #4	Earnings on Investments and Deposits	\$21,462.62
Total Other Receipts		\$21,462.62
Total Wastewater Utility-Other #4		\$21,462.62
Wastewater Utility-Operating	Storm Water Fees	\$1,489,498.57
	Sewage Fees	\$2,183,541.50
	Other Charges for Services, Sales, and Fees/34412 - Lien Fee	\$4,730.00
Total Charges for Services		\$3,677,770.07
	Utility Penalties	\$18,390.35
Total Utility Penalties		\$18,390.35
	Refunds and Reimbursements	\$12,128.17
	Other Receipts/36801 - Sew Stale Dated Checks	\$783.49
	Other Receipts/37100 - Meters	\$1,200.00
	Other Receipts/37101 - Sew Taps	\$4,030.00
	Other Receipts/39900 - Sew Oper Misc Revenue	\$44,832.92
	Other Receipts/39935 - Estevan Marks Restitution	\$2,412.82
Total Other Receipts		\$65,387.40
Total Wastewater Utility-Operating		\$3,761,547.82
Wastewater Utility-Improvement	Other Charges for Services, Sales, and Fees/34941 - Surplus Revenue	\$401,595.47
Total Charges for Services		\$401,595.47
	Transfers In - Transferred from Another Fund	\$45,163.86
	Other Receipts/39900 - Sew Improve Misc Revenue	\$29,665.00
Total Other Receipts		\$74,828.86
Total Wastewater Utility-Improvement		\$476,424.33
Total WASTEWATER		\$9,185,460.12

WATER	Water Utility-Bond And Interest	General Property Taxes	\$156,710.60
		Commercial Vehicle Excise Tax Distribution (CVET)	\$12,727.08
		Other Taxes/31102 - Business Personal Prop Exemption Dist	\$65.67
	Total Taxes and Intergovernmental		\$169,503.35
		Interfund Loans - Borrowed from Another Fund	\$154,508.00
	Total Other Receipts		\$154,508.00
	Total Water Utility-Bond And Interest		\$324,011.35
	Water Utility-Customer Deposit	Refunds and Reimbursements	\$104,130.00
		Other Receipts/16000 - Accounts Receivable	\$11,705.52
		Other Receipts/36801 - Stale Dated Checks	\$456.44
	Total Other Receipts		\$116,291.96
	Total Water Utility-Customer Deposit		\$116,291.96
	Water Utility-Operating	Rental of Property	\$93,816.45
		Metered or Measured Sales and Services	\$1,676,316.72
		Other Charges for Services, Sales, and Fees/34401 - Wat Oper Hydrant Maint Recpts	\$351,626.70
		Other Charges for Services, Sales, and Fees/39900 - Wat Oper Misc Revenue	\$19,571.18
	Total Charges for Services		\$2,141,331.05
		Utility Penalties	\$143,921.44
	Total Utility Penalties		\$143,921.44
		Refunds and Reimbursements	\$9,043.21
		Other Receipts/34407 - Water Sales Tax - From Billing	\$172,282.35
		Other Receipts/34411 - Hydrant Sales Tax - From Billing	\$23,129.99
		Other Receipts/36801 - Stale Dated Checks	\$1,043.14
		Other Receipts/37100 - Meters	\$20,472.02
		Other Receipts/37101 - Water Taps	\$2,235.00
		Other Receipts/39935 - 39935	\$7,640.56
	Total Other Receipts		\$235,846.27
	Total Water Utility-Operating		\$2,521,098.76

WATER	Water Utility-Improvement	Other Charges for Services, Sales, and Fees/34941 - Surplus Revenue	\$908,233.96
	Total Charges for Services		\$908,233.96
		Earnings on Investments and Deposits	\$2,347.24
	Total Other Receipts		\$2,347.24
	Total Water Utility-Improvement		\$910,581.20
	Water Cash Reserve	Other Charges for Services, Sales, and Fees/34941 - Surplus Revenue	\$363,698.01
	Total Charges for Services		\$363,698.01
		Other Receipts/39102 - Wat Cash Reserve Transfer	\$640,114.26
	Total Other Receipts		\$640,114.26
	Total Water Cash Reserve		\$1,003,812.27
Total WATER			\$4,875,795.54

**Highland Civil Town, Lake County, Indiana
Disbursements by Fund - 2019**

Governmental Activities	General	Salaries and Wages	\$3,745,010.11
		Employee Benefits	\$753,606.80
		Total Personal Services	\$4,498,616.91
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		Office Supplies	\$11,177.47
		Operating Supplies	\$164,539.29
		Repair and Maintenance Supplies	\$19,346.59
		Total Supplies	\$195,063.35
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		Professional Services	\$110,913.81
		Communication and Transportation	\$12,123.91
		Printing and Advertising	\$643.30
		Insurance	\$1,425,569.38
		Utility Services	\$315,288.47
		Repairs and Maintenance	\$113,099.40
		Other Services and Charges	\$248,688.46
		Total Services and Charges	\$2,226,326.73
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		Other Disbursements	\$4,969.05
		Purchase of Investments	\$549,512.53
		Total Other Disbursements	\$554,481.58
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		Total General	\$7,474,488.57
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	Motor Vehicle Highway	Salaries and Wages	\$401,182.70
		Employee Benefits	\$85,697.19
		Total Personal Services	\$486,879.89
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		Operating Supplies	\$124,063.09
		Repair and Maintenance Supplies	\$57,397.07
		Other Supplies	\$24,149.17
		Total Supplies	\$205,609.33
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		Professional Services	\$68,176.71
		Communication and Transportation	\$1,385.82

Governmental Activities	Motor Vehicle Highway	Printing and Advertising	\$169.32
		Insurance	\$100.00
		Repairs and Maintenance	\$82,202.38
		Rentals	\$31,725.00
		Other Services and Charges	\$2,122.91
		Total Services and Charges	\$185,882.14
		Improvements Other Than Buildings	\$23,471.80
		Machinery, Equipment, and Vehicles	\$21,941.34
		Total Capital Outlays	\$45,413.14
		Transfer Out - Transferred To Another Fund	\$176,499.00
Purchase of Investments	\$246.53		
Total Other Disbursements	\$176,745.53		
Total Motor Vehicle Highway		\$1,100,530.03	
Unsafe Building	Purchase of Investments	\$964.98	
	Total Other Disbursements	\$964.98	
Total Unsafe Building		\$964.98	
Local Road And Street	Salaries and Wages	\$71,171.39	
	Employee Benefits	\$15,435.87	
	Total Personal Services	\$86,607.26	
	Professional Services	\$44,272.58	
	Other Services and Charges	\$257,822.81	
	Total Services and Charges	\$302,095.39	
	Purchase of Investments	\$148.40	
	Total Other Disbursements	\$148.40	
	Total Local Road And Street		\$388,851.05
	Parks And Recreation	Salaries and Wages	\$977,688.48
Employee Benefits		\$172,144.69	
Total Personal Services		\$1,149,833.17	

Governmental Activities	Parks And Recreation	Operating Supplies	\$71,857.91
		Repair and Maintenance Supplies	\$20,435.28
		Other Supplies	\$5,004.30
		Total Supplies	\$97,297.49
		Professional Services	\$1,591.00
		Communication and Transportation	\$3,382.24
		Insurance	\$343,032.29
		Utility Services	\$194,542.12
		Repairs and Maintenance	\$25,701.97
		Rentals	\$2,365.00
Other Services and Charges	\$533,965.54		
	Total Services and Charges	\$1,104,580.16	
	Other Disbursements	\$35,912.89	
	Total Other Disbursements	\$35,912.89	
	Total Parks And Recreation	\$2,387,623.71	
Donations #6	Other Disbursements	\$10,849.50	
	Purchase of Investments	\$230.02	
	Total Other Disbursements	\$11,079.52	
	Total Donations #6	\$11,079.52	
Escrow	Purchase of Investments	\$86.50	
	Total Other Disbursements	\$86.50	
	Total Escrow	\$86.50	
Park Bond (Proceeds)	Other Services and Charges	\$3,737.50	
	Total Services and Charges	\$3,737.50	
	Buildings	\$134,586.97	
	Improvements Other Than Buildings	\$308,005.47	
	Machinery, Equipment, and Vehicles	\$77,141.72	
	Total Capital Outlays	\$519,734.16	

Governmental Activities	Park Bond (Proceeds)	Purchase of Investments	\$4,830.42
		Total Other Disbursements	\$4,830.42
Total Park Bond (Proceeds)			\$528,302.08
Park Non-Exempt B & I Fund		Other Services and Charges	\$1,440,287.50
		Total Services and Charges	\$1,440,287.50
Total Park Non-Exempt B & I Fund			\$1,440,287.50
Park License Fees		Other Disbursements	\$25,352.11
		Total Other Disbursements	\$25,352.11
Total Park License Fees			\$25,352.11
Federal Seized Assets		Other Disbursements	\$4,459.00
		Purchase of Investments	\$602.83
		Total Other Disbursements	\$5,061.83
Total Federal Seized Assets			\$5,061.83
Local Seized Assets		Purchase of Investments	\$224.72
		Total Other Disbursements	\$224.72
Total Local Seized Assets			\$224.72
Law Enforcement Continuing Ed		Office Supplies	\$4,528.96
		Operating Supplies	\$5,970.96
		Total Supplies	\$10,499.92
		Professional Services	\$17,958.82
		Rentals	\$9,623.91
		Other Services and Charges	\$6,424.08
		Total Services and Charges	\$34,006.81

Governmental Activities	Law Enforcement	Purchase of Investments	\$1,153.05
	Continuing Ed		
		Total Other Disbursements	\$1,153.05
Total Law Enforcement Continuing Ed			\$45,659.78
Hazardous Materials	Other Disbursements		\$2,250.00
		Total Other Disbursements	\$2,250.00
Total Hazardous Materials			\$2,250.00
Retainage	Improvements Other Than Buildings		\$153,984.30
		Total Capital Outlays	\$153,984.30
Total Retainage			\$153,984.30
Corp B & I - New Debt	Other Services and Charges		\$857,000.00
		Total Services and Charges	\$857,000.00
	Payments on Bonds and Other Debt Principal		\$610,000.00
	Payments on Bonds and Other Debt Interest		\$15,222.50
		Total Debt service - principal and interest	\$625,222.50
Total Corp B & I - New Debt			\$1,482,222.50
Innkeepers	Purchase of Investments		\$87.49
		Total Other Disbursements	\$87.49
Total Innkeepers			\$87.49
Aflac Fsa Agency Fund	Other Disbursements		\$11,560.48
		Total Other Disbursements	\$11,560.48
Total Aflac Fsa Agency Fund			\$11,560.48

Governmental Activities	Insurance-Other	Insurance	\$2,578,124.00
		Total Services and Charges	\$2,578,124.00
	Total Insurance-Other		\$2,578,124.00
Gasoline & Oil Fund	Operating Supplies		\$117,457.67
		Total Supplies	\$117,457.67
	Total Gasoline & Oil Fund		\$117,457.67
Ict Fund	Office Supplies		\$775.00
		Total Supplies	\$775.00
	Professional Services		\$48,000.00
	Communication and Transportation		\$79,808.73
	Other Services and Charges		\$51,748.19
		Total Services and Charges	\$179,556.92
	Purchase of Investments		\$1,717.90
		Total Other Disbursements	\$1,717.90
	Total Ict Fund		\$182,049.82
Solid Waste Planning	Repair and Maintenance Supplies		\$4,900.91
		Total Supplies	\$4,900.91
	Rentals		\$64,388.72
	Other Services and Charges		\$148,147.04
		Total Services and Charges	\$212,535.76
	Purchase of Investments		\$4,137.98
		Total Other Disbursements	\$4,137.98
	Total Solid Waste Planning		\$221,574.65

Governmental Activities	Donations	Other Disbursements	\$3,115.94
		Total Other Disbursements	\$3,115.94
Total Donations			\$3,115.94
INDIANA BICENTENNIAL LEGACY PROJECT FUND		Other Disbursements	\$778.81
		Total Other Disbursements	\$778.81
	Total INDIANA BICENTENNIAL LEGACY PROJECT FUND		
Special Events		Office Supplies	\$428.10
		Total Supplies	\$428.10
		Insurance	\$2,696.50
		Other Services and Charges	\$90,301.41
		Total Services and Charges	\$92,997.91
Special Events		Other Disbursements	\$78.06
		Total Other Disbursements	\$78.06
Total Special Events			\$93,504.07
Rainy Day		Interfund Loan - Loaned To Another Fund	\$154,508.00
		Purchase of Investments	\$2,190.79
		Total Other Disbursements	\$156,698.79
Total Rainy Day			\$156,698.79
Police Pension		Salaries and Wages	\$1,200.00
		Employee Benefits	\$834,938.29
		Total Personal Services	\$836,138.29
		Office Supplies	\$44.52
		Total Supplies	\$44.52

Governmental Activities	Police Pension	Professional Services	\$95.00
		Communication and Transportation	\$1,145.48
		Insurance	\$100.00
		Other Services and Charges	\$4,200.00
		Total Services and Charges	\$5,540.48

		Purchase of Investments	\$317.91
		Total Other Disbursements	\$317.91

		Total Police Pension	\$842,041.20

Cumulative Capl Imprv Cigarette Tax		Professional Services	\$16,458.03
		Other Services and Charges	\$19,369.60
		Total Services and Charges	\$35,827.63

		Transfer Out - Transferred To Another Fund	\$40,000.00
		Purchase of Investments	\$1,152.28
		Total Other Disbursements	\$41,152.28

		Total Cumulative Capl Imprv Cigarette Tax	\$76,979.91

Cumulative Capital Development		Salaries and Wages	\$1,081.92
		Employee Benefits	\$82.77
		Total Personal Services	\$1,164.69

		Repair and Maintenance Supplies	\$9,356.00
		Total Supplies	\$9,356.00

		Professional Services	\$5,190.00
		Other Services and Charges	\$51,099.02
		Total Services and Charges	\$56,289.02

Payments on Bonds and Other Debt Principal	\$2,931.95		
Total Debt service - principal and interest	\$2,931.95		

Improvements Other Than Buildings	\$2,900.00		

Governmental Activities	Cumulative Capital Development	Machinery, Equipment, and Vehicles	\$105,832.79
		Total Capital Outlays	\$108,732.79
		Other Disbursements	\$240,574.11
		Purchase of Investments	\$193.41
		Total Other Disbursements	\$240,767.52
	Total Cumulative Capital Development		\$419,241.97
Highway Of Flags		Purchase of Investments	\$590.43
		Total Other Disbursements	\$590.43
	Total Highway Of Flags		\$590.43
Shared Ethics		Office Supplies	\$278.02
		Total Supplies	\$278.02
		Professional Services	\$650.16
		Other Services and Charges	\$24,853.14
		Total Services and Charges	\$25,503.30
		Other Disbursements	\$795.75
		Purchase of Investments	\$262.22
		Total Other Disbursements	\$1,057.97
	Total Shared Ethics		\$26,839.29
General Improvement		Purchase of Investments	\$2,214.65
		Total Other Disbursements	\$2,214.65
	Total General Improvement		\$2,214.65
Traffic Violations		Other Disbursements	\$130,500.00
		Total Other Disbursements	\$130,500.00
	Total Traffic Violations		\$130,500.00

Governmental Activities	Municipal Cumulative Street	Infrastructure	\$19,845.00
		Total Capital Outlays	\$19,845.00
Total Municipal Cumulative Street			\$19,845.00
Gaming Revenue Fund	Repair and Maintenance Supplies		\$48,388.51
	Total Supplies		\$48,388.51
	Professional Services		\$119,929.73
	Total Services and Charges		\$119,929.73
	Improvements Other Than Buildings		\$13,295.29
	Total Capital Outlays		\$13,295.29
	Transfer Out - Transferred To Another Fund		\$181,903.00
	Purchase of Investments		\$77.84
	Total Other Disbursements		\$181,980.84
Total Gaming Revenue Fund			\$363,594.37
Special Public Safety	Purchase of Investments		\$136.09
	Total Other Disbursements		\$136.09
Total Special Public Safety			\$136.09
Redevelopment General	Salaries and Wages		\$104,344.84
	Employee Benefits		\$22,668.92
	Total Personal Services		\$127,013.76
	Office Supplies		\$3,511.69
	Total Supplies		\$3,511.69
	Professional Services		\$50,795.94
	Communication and Transportation		\$311.89
	Insurance		\$22,928.98

Governmental Activities	Redevelopment General	Utility Services	\$5,026.34
		Other Services and Charges	\$18,967.79
		Total Services and Charges	\$98,030.94
		Other Disbursements	\$3,875.00
		Purchase of Investments	\$2,546.17
		Total Other Disbursements	\$6,421.17
		Total Redevelopment General	\$234,977.56
Redevelopment Capital		Professional Services	\$49,046.65
		Insurance	\$96,645.50
		Repairs and Maintenance	\$15,619.48
		Other Services and Charges	\$108,517.05
		Total Services and Charges	\$269,828.68
		Improvements Other Than Buildings	\$2,182.14
		Other Capital Outlays	\$3,151.29
		Total Capital Outlays	\$5,333.43
		Other Disbursements	\$2,238.36
		Purchase of Investments	\$8,716.37
		Total Other Disbursements	\$10,954.73
		Total Redevelopment Capital	\$286,116.84
Redevelopment Bnd & Int Non-Exempt		Other Services and Charges	\$350.00
		Total Services and Charges	\$350.00
		Payments on Bonds and Other Debt Principal	\$210,000.00
		Payments on Bonds and Other Debt Interest	\$24,517.50
		Total Debt service - principal and interest	\$234,517.50
		Total Redevelopment Bnd & Int Non-Exempt	\$234,867.50

Governmental Activities	Special Community Crossing Grant Fund	Improvements Other Than Buildings	\$1,661,670.02
		Total Capital Outlays	\$1,661,670.02
Total Special Community Crossing Grant Fund			\$1,661,670.02
Cardinal Campus Allocation		Other Services and Charges	\$1,250.00
		Total Services and Charges	\$1,250.00
		Payments on Bonds and Other Debt Interest	\$43,484.59
		Total Debt service - principal and interest	\$43,484.59
Total Cardinal Campus Allocation			\$44,734.59
CAGIT PUBLIC SAFETY		Machinery, Equipment, and Vehicles	\$168,627.29
		Total Capital Outlays	\$168,627.29
Total CAGIT PUBLIC SAFETY			\$168,627.29
CEDIT ECONOMIC DEV. INCOME TAX FUND		Machinery, Equipment, and Vehicles	\$14,712.34
		Construction	\$106,683.53
		Total Capital Outlays	\$121,395.87
		Transfer Out - Transferred To Another Fund	\$250,000.00
		Other Disbursements	\$100,000.00
		Total Other Disbursements	\$350,000.00
Total CEDIT ECONOMIC DEV. INCOME TAX FUND			\$471,395.87
Payroll		Transfer Out - Transferred To Another Fund	\$20.03
		Total Other Disbursements	\$20.03
Total Payroll			\$20.03
Total Governmental Activities			\$23,396,313.51

Wastewater Utility-Other #1	Salaries and Wages	\$408,774.25
	Total Personal Services	\$408,774.25
	Insurance	\$257,266.22
	Total Services and Charges	\$257,266.22
	Other Disbursements	\$28,329.13
	Total Other Disbursements	\$28,329.13
	Contractual Services	\$24,820.65
	Employee Pensions and Benefits	\$80,369.48
	Materials and Supplies	\$34,782.71
	Other Operating	\$1,509,020.11
	Total Operations	\$1,648,992.95
	Total Wastewater Utility-Other #1	\$2,343,362.55
Wastewater Utility-Other #2	Payments on Bonds and Other Debt Principal	\$113,000.00
	Payments on Bonds and Other Debt Interest	\$40,657.50
	Total Debt service - principal and interest	\$153,657.50
	Total Wastewater Utility-Other #2	\$153,657.50
Sanitary B & 1 - New Debt	Payments on Bonds and Other Debt Principal	\$1,928,000.00
	Payments on Bonds and Other Debt Interest	\$589,970.73
	Total Debt service - principal and interest	\$2,517,970.73
	Total Sanitary B & 1 - New Debt	\$2,517,970.73
Wastewater Utility-Other #4	Improvements Other Than Buildings	\$1,022,633.13
	Total Capital Outlays	\$1,022,633.13
	Other Disbursements	\$45,149.56
	Total Other Disbursements	\$45,149.56

WASTEWATER	Wastewater Utility-Other #4	Other Operating	\$17,850.00
		Total Operations	\$17,850.00
	Total Wastewater Utility-Other #4		\$1,085,632.69
	Wastewater Utility-Operating	Salaries and Wages	\$646,885.82
		Total Personal Services	\$646,885.82
		Insurance	\$326,845.23
		Total Services and Charges	\$326,845.23
		Other Disbursements	\$2,594,206.00
		Total Other Disbursements	\$2,594,206.00
		Contractual Services	\$8,110.94
		Employee Pensions and Benefits	\$135,720.23
		Other Operating	\$50,415.75
		Total Operations	\$194,246.92
	Total Wastewater Utility-Operating		\$3,762,183.97
	Wastewater Utility-Improvement	Infrastructure	\$327,033.83
		Improvements Other Than Buildings	\$122,360.58
		Other Capital Outlays	\$5,020.00
		Total Capital Outlays	\$454,414.41
		Other Disbursements	\$33,050.00
		Total Other Disbursements	\$33,050.00
	Total Wastewater Utility-Improvement		\$487,464.41
	SEWAGE CASH RESERVE	Transfer Out - Transferred To Another Fund	\$45,163.86

WASTEWATER	SEWAGE CASH RESERVE	Other Disbursements	\$390,000.00
		Total Other Disbursements	\$435,163.86
	Total SEWAGE CASH RESERVE		\$435,163.86

Total WASTEWATER			\$10,785,435.71
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WATER	Water Utility-Bond And Interest	Payments on Bonds and Other Debt Principal	\$135,000.00
		Payments on Bonds and Other Debt Interest	\$16,951.40
		Total Debt service - principal and interest	\$151,951.40
	Total Water Utility-Bond And Interest		\$151,951.40
	Water Utility-Customer Deposit	Other Disbursements	\$117,185.02
		Total Other Disbursements	\$117,185.02
	Total Water Utility-Customer Deposit		\$117,185.02
	Water Utility-Operating	Salaries and Wages	\$636,660.95
		Total Personal Services	\$636,660.95
		Insurance	\$255,554.90
		Total Services and Charges	\$255,554.90
		Other Disbursements	\$1,195,319.75
		Total Other Disbursements	\$1,195,319.75
		Contractual Services	\$8,110.94
		Employee Pensions and Benefits	\$132,167.61
		Materials and Supplies	\$242,868.86

WATER	Water Utility-Operating	Other Operating	\$50,415.75
		Total Operations	\$433,563.16
Total Water Utility-Operating			\$2,521,098.76
Water Utility-Improvement	Improvements Other Than Buildings		\$939,307.37
	Machinery, Equipment, and Vehicles		\$13,798.00
	Total Capital Outlays		\$953,105.37
	Purchase of Investments		\$2,347.24
	Total Other Disbursements		\$2,347.24
	Other Operating		\$238,478.36
	Total Operations		\$238,478.36
Total Water Utility-Improvement			\$1,193,930.97
Water Cash Reserve	Interfund Loan - Loaned To Another Fund		\$637,000.00
	Other Disbursements		\$390,000.00
	Total Other Disbursements		\$1,027,000.00
Total Water Cash Reserve			\$1,027,000.00
Water Bond Proceeds	Other Capital Outlays		\$38,505.08
	Total Capital Outlays		\$38,505.08
Total Water Bond Proceeds			\$38,505.08
Total WATER			\$5,049,671.23

**Highland Civil Town, Lake County, Indiana
Disbursements by Fund with Departments - 2019**

Governmental Activities	General	No Department	Other Disbursements	\$1,905.34
			Purchase of Investments	\$549,512.53
Total Other Disbursements				\$551,417.87
Total No Department				\$551,417.87
		Clerk-Treasurer (City/Town Units Only)	Salaries and Wages	\$110,139.57
			Employee Benefits	\$22,542.15
Total Personal Services				\$132,681.72
			Office Supplies	\$3,363.43
Total Supplies				\$3,363.43
			Professional Services	\$4,565.00
			Communication and Transportation	\$4,477.31
			Insurance	\$60,269.38
			Other Services and Charges	\$1,822.23
Total Services and Charges				\$71,133.92
Total Clerk-Treasurer (City/Town Units Only)				\$207,179.07
		City Council/Town Board (Common Council)	Salaries and Wages	\$71,794.00
			Employee Benefits	\$7,337.21
Total Personal Services				\$79,131.21
			Office Supplies	\$121.00
Total Supplies				\$121.00
			Professional Services	\$35,378.48

Total Services and Charges **\$103,599.19**

Total City Council/Town Board (Common Council) **\$182,851.40**

Board Of Public Works Professional Services \$17,200.00

Insurance \$237,628.21

Utility Services \$213,161.86

Other Services and Charges \$115,217.70

Total Services and Charges **\$583,207.77**

Other Disbursements \$2,450.00

Total Other Disbursements **\$2,450.00**

Total Board Of Public Works **\$585,657.77**

Board Of Zoning Appeals Salaries and Wages \$3,120.00

Employee Benefits \$238.68

Total Personal Services **\$3,358.68**

Professional Services \$5,301.00

Total Services and Charges **\$5,301.00**

Total Board Of Zoning Appeals **\$8,659.68**

Plan Commission Salaries and Wages \$2,520.00

Employee Benefits \$192.78

Total Personal Services **\$2,712.78**

Total Services and Charges	\$40,820.33
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Total Plan Commission	\$43,533.11
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City/Town Hall	Office Supplies	\$373.45
	Operating Supplies	\$3,978.38

Total Supplies	\$4,351.83
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Utility Services	\$575.89
Repairs and Maintenance	\$22,453.78

Total Services and Charges	\$23,029.67
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Total City/Town Hall	\$27,381.50
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Building Department (Jail Const. - Bldg. Comm. - Permits)	Salaries and Wages	\$221,046.15
	Employee Benefits	\$37,383.41

Total Personal Services	\$258,429.56
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Office Supplies	\$1,305.53
Operating Supplies	\$4,401.33

Total Supplies	\$5,706.86
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Printing and Advertising	\$643.30
Insurance	\$58,744.31

Total Services and Charges		\$59,547.61
	Other Disbursements	\$613.71
Total Other Disbursements		\$613.71
Total Building Department (Jail Const. - Bldg. Comm. - Permits)		\$324,297.74
Fire Department	Salaries and Wages	\$202,484.43
	Employee Benefits	\$37,601.02
Total Personal Services		\$240,085.45
	Office Supplies	\$4,932.47
	Operating Supplies	\$9,415.83
	Repair and Maintenance Supplies	\$15,440.83
Total Supplies		\$29,789.13
	Insurance	\$21,992.74
	Utility Services	\$25,543.50
	Repairs and Maintenance	\$41,925.17
	Other Services and Charges	\$20,710.06
Total Services and Charges		\$110,171.47
Total Fire Department		\$380,046.05
Metropolitan Police Department	Salaries and Wages	\$3,133,047.45
	Employee Benefits	\$647,024.75
Total Personal Services		\$3,780,072.20

Governmental Activities	General	Metropolitan Police Department	Operating Supplies	\$132,780.39
			Repair and Maintenance Supplies	\$3,905.76
Total Supplies				\$136,686.15
			Professional Services	\$7,649.00
			Communication and Transportation	\$7,369.36
			Insurance	\$1,046,934.74
			Utility Services	\$76,007.22
			Repairs and Maintenance	\$48,320.45
			Other Services and Charges	\$42,694.00
Total Services and Charges				\$1,228,974.77
Total Metropolitan Police Department				\$5,145,733.12
		Volunteers in Policing (VIPS)	Salaries and Wages	\$858.51
			Employee Benefits	\$1,286.80
Total Personal Services				\$2,145.31
			Office Supplies	\$1,081.59
			Operating Supplies	\$13,963.36
Total Supplies				\$15,044.95
			Repairs and Maintenance	\$400.00
			Other Services and Charges	\$141.00
Total Services and Charges				\$541.00
Total Volunteers in Policing (VIPS)				\$17,731.26
Total General				\$7,474,488.57
Total Governmental Activities Disbursements for Funds with Departments				\$7,474,488.57

**Highland Civil Town, Lake County, Indiana
Debt Statement - 2019**

	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2019	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2019	Principal and Interest Due in 2020
Governmental Activities	Revenue Bonds	Economic Development Revenue Bonds, Series 2018 (Cardinal Campus Project)	\$0.00	\$5,810,000.00	\$0.00	\$5,810,000.00	\$347,375.00
	General Obligation Bonds	Corporation Bonds of 2008	\$190,000.00	\$0.00	\$190,000.00	\$0.00	\$0.00
	General Obligation Bonds	Highland Park Bonds of 2012, Series B	\$680,000.00	\$0.00	\$170,000.00	\$510,000.00	\$181,688.00
	General Obligation Bonds	Corporation Promissory Note 2015	\$630,000.00	\$0.00	\$420,000.00	\$210,000.00	\$212,142.00
	General Obligation Bonds	Redevelopment District Bonds of 2014	\$1,155,000.00	\$0.00	\$210,000.00	\$945,000.00	\$230,318.00
	General Obligation Bonds	Park Bond 2016	\$1,800,000.00	\$0.00	\$200,000.00	\$1,600,000.00	\$230,000.00
		SubTotal	\$4,455,000.00	\$5,810,000.00	\$1,190,000.00	\$9,075,000.00	\$1,201,523.00
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	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2019	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2019	Principal and Interest Due in 2020
WASTEWATER	General Obligation Bonds	Highland Sanitary District BABs Series 2009 B	\$4,202,000.00	\$0.00	\$382,000.00	\$3,820,000.00	\$618,690.00
	General Obligation Bonds	Sanitary District Taxable BABs, Series 2010	\$1,385,000.00	\$0.00	\$131,000.00	\$1,254,000.00	\$196,103.00
	General Obligation Bonds	Highland Sanitary Series 2007 B	\$854,500.00	\$0.00	\$113,000.00	\$741,500.00	\$148,866.00
	General Obligation Bonds	Sanitary Bonds of 2016 Series B	\$6,225,000.00	\$0.00	\$360,000.00	\$5,865,000.00	\$496,500.00
	General Obligation Bonds	Sanitary Bonds of 2017 B	\$3,479,000.00	\$0.00	\$463,000.00	\$3,016,000.00	\$538,530.00
	General Obligation Bonds	Sanitary Bonds of 2017 A	\$768,000.00	\$0.00	\$512,000.00	\$256,000.00	\$259,328.00
	General Obligation Bonds	Sanitary Bonds of 2016 Series A	\$600,000.00	\$0.00	\$80,000.00	\$520,000.00	\$90,000.00
		SubTotal	\$17,513,500.00	\$0.00	\$2,041,000.00	\$15,472,500.00	\$2,348,017.00
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	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2019	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2019	Principal and Interest Due in 2020
WATER	General Obligation Bonds	Waterworks Special Taxing District Bonds 2015	\$850,000.00	\$0.00	\$135,000.00	\$715,000.00	\$144,196.00
		SubTotal	\$850,000.00	\$0.00	\$135,000.00	\$715,000.00	\$144,196.00
GRAND TOTAL			\$22,818,500.00	\$5,810,000.00	\$3,366,000.00	\$25,262,500.00	\$3,693,736.00

Highland Civil Town, Lake County, Indiana
Deficit Fund Balance Report - 2019

<u>Enterprise</u> <u>Name</u>	<u>Fund Name</u>	<u>Ending Cash and</u> <u>Investment</u> <u>Balance</u>
	Total deficit fund balances	

**Highland Civil Town, Lake County, Indiana
Leases 2019**

	Lessor	Description or Purpose	Annual Lease Payment Due in 2020	Lease Beginning Date	Lease Ending Date
Governmental Activities (General)	US BANCORP	To finance Dump Truck	\$94,058.41	08/01/2017	08/01/2021
	Huntington	To finance the purchase of a rescue truck	\$81,599.80	08/01/2016	08/01/2020
	First Midwest Bank	To finance the purchase of 2 fire trucks	\$54,004.86	02/01/2012	02/01/2021
	Lincoln Center Building Corporation	To finance Park Facility	\$1,020,000.00	06/30/2011	02/01/2031
	Highland Public Building Corporation	To finance Police Station Facility	\$838,500.00	07/01/2015	08/01/2034
	Total Governmental Activities (General) \$2,088,163.07				
			GRAND TOTAL \$2,088,163.07		

Highland Civil Town, Lake County, Indiana
Other Post-Employment Benefits (OPEB) 2019

**Highland Civil Town, Lake County, Indiana
Transfers - 2019**

Transfers Out (Disbursements)	
Fund	Amount
Motor Vehicle Highway	\$176,499.00
Cumulative Capl Imprv Cigarette Tax	\$40,000.00
Water Cash Reserve	\$0.00
SEWAGE CASH RESERVE	\$45,163.86
Gaming Revenue Fund	\$181,903.00
CEDIT ECONOMIC DEV. INCOME TAX FUND	\$250,000.00
Payroll	\$20.03
Total Transfers Out	\$693,585.89

Transfers In (Receipts)	
Fund	Amount
General	\$20.03
Wastewater Utility-Improvement	\$45,163.86
SEWAGE CASH RESERVE	\$0.00
Special Community Crossing Grant Fund	\$648,402.00
Total Transfers In	\$693,585.89

**Highland Civil Town, Lake County, Indiana
Transfer Schedule Report - 2019**

Fund Transfer To

Fund Transfer From

	001 - General	072 - Wastewater Utility- Improvement	104 - Special Community Crossing Grant Fund	Total
002 - Motor Vehicle Highway	-	-	176,499	176,499
054 - Cumulative Capl Imprv Cigarette Tax	-	-	40,000	40,000
073 - SEWAGE CASH RESERVE	-	45,164	-	45,164
091 - Gaming Revenue Fund	-	-	181,903	181,903
250 - CEDIT ECONOMIC DEV. INCOME TAX FUND	-	-	250,000	250,000
701 - Payroll	20	-	-	20
Total	\$ 20	\$ 45,164	\$ 648,402	\$ 693,586

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.)

**Highland Civil Town, Lake County, Indiana
Grants - 2019**

Local Project Name/ Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	CFDA Number	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disburse- ments	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstandin g at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
Lake County DUI Task force	n/a	US DEPT OF TRANSPORTAT ION	INDIANA CRIMINAL JUSTICE INST./TOWN OF ST. JOHN	20.601	N/A	K82009-03- 03-17	Reimbursemen t Grant	General	\$6,622.25	\$7,201.61	\$0.00	\$0.00	\$0.00	\$0.00
OPO/Click it or Ticket	n/a	US DEPARTMENT OF TRANSPORTAT ION	INDIANA CRIMINAL JUSTICE INSTITUTE	20.601	N/A	N/A	Reimbursemen t Grant	General	\$3,087.84	\$2,676.74	\$0.00	\$0.00	\$0.00	\$0.00
45th Avenue & 5th St. Intersection Project DES#710068- Right of way purchase	Federal-Aid Highway Grant	U.S. DEPT OF TRANSPORTAT ION/FEDERAL HIGHWAY ADMINISTRATI ON	INDIANA DEPTMEN T OF TRANSPORT ATION	20.205	Town of Highland	n/a	Reimbursemen t Grant	Gaming Revenue Fund	\$17,051.94	\$16,443.27	\$0.00	\$0.00	\$0.00	\$0.00
45th Ave/Erie Lackawanna Trail Crossing Hawk Sign DES#1500322- Construction Engineering	Federal-Aid Highway Grant	U.S. DEPT OF TRANSPORTAT ION/FEDERAL HIGHWAY ADMINISTRATI ON	INDIANA DEPT OF TRANSPORT ATION	20.205	Town of Highland	n/a	Reimbursemen t Grant	Park Bond (Proceeds)	\$35,261.20	\$45,942.76	\$0.00	\$0.00	\$0.00	\$0.00
Ridge Rd/ 5th St. 550' W. of Cline Ave DES#16601613- Resurfacing/ 45th Ave Recon Prjct 5th to Kennedy Ave & Johnston St DES#1601614	n/a	n/a	INDIANA DEPT OF TRANSPORT ATION- COMMUNITY CROSSING MATCHING GRANT		Town of Highland	n/a	Reimbursemen t Grant	Special Community Crossing Grant Fund	\$894,088.25	\$1,661,670.02	\$0.00	\$0.00	\$0.00	\$0.00
Bike Trail	n/a	US DEPARTMENT OF TRANSPORTAT ION	Indiana Department of Transportation	20.205	n/a	n/a	Reimbursemen t Grant	Park Bond (Proceeds)	\$182,206.67	\$187,324.71	\$0.00	\$0.00	\$0.00	\$0.00
Main Street Mural	OCRA QuIP	n/a	Office of Community & Rural Affairs		n/a	n/a	Reimbursemen t Grant	Redevelopm ent General	\$2,500.00	\$3,875.00	\$0.00	\$0.00	\$0.00	\$0.00
Bullet Proof Vest	Justice Assistance Grant/BVP funds	Department of Justice	Department of Justice	16.607	Town of Highland	n/a	Reimbursemen t Grant	Cumulative Capital Development	\$6,534.10	\$9,356.00	\$0.00	\$0.00	\$0.00	\$0.00

**Highland Civil Town, Lake County, Indiana
Capital Assets 2019**

Government/ Enterprise	Asset Type	Beginning Balance	Additions	Reductions	Ending Balance
Governmental Activities	Land	\$3,152,576.00	-	-	\$3,152,576.00
	Infrastructure	\$66,714,838.00	\$986,192.00	\$1,216,405.00	\$66,484,625.00
	Building	\$28,792,820.00	-	-	\$28,792,820.00
	Improvement	\$5,229,224.00	\$184,726.00	-	\$5,413,950.00
	Machinery	\$6,006,212.00	\$390,696.00	\$183,854.00	\$6,213,054.00
	Construction	-	-	-	-
	Books	\$212,904.00	-	-	\$212,904.00
WASTEWATER	Land	\$43,285.00	-	-	\$43,285.00
	Infrastructure	\$34,932,838.00	\$80,988.00	-	\$35,013,826.00
	Building	-	-	-	-
	Improvement	\$569,059.00	-	-	\$569,059.00
	Machinery	\$2,172,229.00	-	\$248,531.00	\$1,923,698.00
	Construction	-	-	-	-
	Books	\$42,895.00	-	-	\$42,895.00
WATER	Land	\$17,661.00	-	-	\$17,661.00
	Infrastructure	\$17,775,493.00	\$69,154.00	-	\$17,844,647.00
	Building	\$1,062,132.00	-	-	\$1,062,132.00
	Improvement	\$3,957,279.00	-	-	\$3,957,279.00
	Machinery	\$711,641.00	\$479,694.00	\$99,095.00	\$1,092,240.00
	Construction	-	-	-	-
	Books	\$36,838.00	-	-	\$36,838.00

**Highland Civil Town, Lake County, Indiana
Accounts Payable/Receivable Statement - 2019**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$132,627.99	\$452,310.25
WASTEWATER	\$219,786.84	\$584,020.88
WATER	\$56,697.20	\$211,762.97

Highland Civil Town, Lake County, Indiana
Financial Assistance to Non Governmental Entities - 2019

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount Type
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**Highland Civil Town, Lake County, Indiana
Pensions - 2019**

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
Police Pension Fund - First Class Cities		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