

Annual Financial Report



Indiana State Board of Accounts

2023

HIGHLAND CIVIL TOWN

Lake County

Submitted on 2/28/2024 5:32:00 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 - 2023
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2023			Dec. 31, 2023
Governmental Activities	1101	General	\$6,194,171.70	\$9,356,649.41	\$8,364,604.69	\$7,186,216.42
	2201	Motor Vehicle Highway	\$1,296,899.79	\$551,628.19	\$766,803.29	\$1,081,724.69
	2202	Local Road And Street	\$292,557.36	\$475,735.94	\$386,448.95	\$381,844.35
	2203	MVH RESTRICTED	-\$368,091.36	\$516,457.56	\$6,554.98	\$141,811.22
	2204	Parks And Recreation	\$1,511,201.00	\$2,748,686.73	\$2,648,341.04	\$1,611,546.69
	2216	Redevelopment General	\$503,989.59	\$363,364.37	\$262,787.57	\$604,566.39
	2227	Innkeepers	\$41,384.39	\$4,939.75	\$0.00	\$46,324.14
	2228	Law Enforcement Continuing Ed	\$68,207.87	\$51,248.84	\$66,482.69	\$52,974.02
	2229	Traffic Violations	\$3,397.00	\$9,025.00	\$9,750.00	\$2,672.00
	2234	Unsafe Building	\$143,399.73	\$2,364.03	\$0.00	\$145,763.76
	2236	Rainy Day	\$657,436.04	\$5,367.19	\$0.00	\$662,803.23
	2240	CAGIT PUBLIC SAFETY	\$2,171,914.26	\$793,406.03	\$532,110.18	\$2,433,210.11
	2256	Opioid Settlement Unrestricted Revenue	\$13,932.65	\$2,492.98	\$0.00	\$16,425.63
	2257	Opioid Settlement Restricted	\$32,509.50	\$9,009.77	\$0.00	\$41,519.27
	2301	Donations #6	\$12,522.67	\$7,363.58	\$1,015.63	\$18,870.62
	2302	Donations	\$66,172.03	\$9,150.00	\$6,269.91	\$69,052.12
	2401	Federal Grants # 1	\$1.20	\$0.00	\$0.00	\$1.20
	2402	Fire Hs Grant	\$21.72	\$0.00	\$0.00	\$21.72
	2403	Enforcement Block Grant	\$234.19	\$0.00	\$0.00	\$234.19
	2405	Special Community Crossing Grant Fund	\$88,003.76	\$1,229,063.98	\$1,079,425.25	\$237,642.49
	2408	American Rescue Plan	\$5,075,968.97	\$0.00	\$18,558.13	\$5,057,410.84
	2501	Vips/Park Safety	\$38,128.96	\$6,000.00	\$0.00	\$44,128.96
	2502	Federal Seized Assets	\$19,929.20	\$686.11	\$0.00	\$20,615.31
	2503	Local Seized Assets	\$22,509.31	\$2,142.93	\$0.00	\$24,652.24
	2504	INDIANA BICENTENNIAL LEGACY PROJECT FUND	\$142.84	\$0.00	\$0.00	\$142.84
	2505	Special Events	\$73,575.17	\$185,539.22	\$163,548.87	\$95,565.52
	2506	Highway Of Flags	\$28,235.79	\$1,446.42	\$0.00	\$29,682.21
	2507	Shared Ethics	\$87,993.43	\$25,667.33	\$12,804.57	\$100,856.19
	2508	Special Public Safety	\$15,299.91	\$1,153.22	\$0.00	\$16,453.13

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2023			Dec. 31, 2023
Governmental Activities	2509	Economic Development	\$38,186.00	\$0.00	\$0.00	\$38,186.00
	3306	Corp B & I - New Debt	\$179,203.65	\$821,783.26	\$994,000.00	\$6,986.91
	3311	Redevelopment Bnd & Int Non-Exempt	\$404,619.84	\$0.00	\$216,912.50	\$187,707.34
	4401	Cumulative Capl Imprv Cigarette Tax	\$62,702.34	\$57,403.58	\$0.00	\$120,105.92
	4402	Cumulative Capital Development	\$2,034,222.81	\$1,267,226.21	\$1,092,284.30	\$2,209,164.72
	4403	Park Bond (Proceeds)	\$2,646,051.63	\$52,806.50	\$470,862.90	\$2,227,995.23
	4406	Redevelopment Capital	\$1,866,995.81	\$73,744.37	\$91,782.98	\$1,848,957.20
	4410	Hazardous Materials	\$6,567.91	\$0.00	\$2,061.25	\$4,506.66
	4418	Park Non-Exempt B & I Fund	\$490,267.66	\$1,788,612.43	\$1,758,517.32	\$520,362.77
	4431	Municipal Cumulative Street	\$4,160.46	\$18,884.50	\$18,884.50	\$4,160.46
	4432	Escrow	\$9,947.50	\$212.18	\$0.00	\$10,159.68
	4435	General Improvement	\$150,297.62	\$11,112.63	\$0.00	\$161,410.25
	4436	CEDIT ECONOMIC DEV. INCOME TAX FUND	\$2,161,862.38	\$1,397,598.27	\$1,000,695.18	\$2,558,765.47
	4437	Gaming Revenue Fund	\$218,791.97	\$165,396.58	\$0.00	\$384,188.55
	4445	Highland Downtown Tif	\$1,002,403.95	\$103,289.77	\$0.00	\$1,105,693.72
	4446	Highland Acres Tif	\$808,319.89	\$110,928.97	\$0.00	\$919,248.86
	4447	Commercial Corridor	\$4,815,152.74	\$975,442.21	\$0.00	\$5,790,594.95
	4448	Cardinal Campus Allocation	\$145,707.43	\$370,661.50	\$339,442.43	\$176,926.50
	6604	Solid Waste Planning	\$126,334.19	\$140,711.80	\$178,072.31	\$88,973.68
	7701	Ict Fund	\$210,753.63	\$344,383.37	\$346,374.38	\$208,762.62
	7726	Gasoline & Oil Fund	\$236.44	\$162,226.20	\$162,226.20	\$236.44
	7727	Local Underground Storage Tank Trust	\$15,000.00	\$0.00	\$0.00	\$15,000.00
	8802	Police Pension	\$595,085.38	\$816,472.77	\$829,392.34	\$582,165.81
	8850	Park License Fees	-\$6.06	\$28,534.05	\$28,534.05	-\$6.06
	8851	Retainage	\$33,612.94	\$0.00	\$0.00	\$33,612.94
	8901	Payroll	\$73.42	\$3,741,605.31	\$3,740,535.47	\$1,143.26
	8902	Aflac Fsa Agency Fund	\$16,509.68	\$270.22	\$0.00	\$16,779.90
	8903	Insurance-Other	\$25,329.31	\$3,073,762.67	\$3,054,198.01	\$44,893.97
		SubTotal	\$36,160,039.19	\$31,881,657.93	\$28,650,281.87	\$39,391,415.25
WASTEWATER	3308	Sanitary B & 1 - New Debt	\$533,926.34	\$2,279,895.01	\$2,203,905.60	\$609,915.75
	4428	Wastewater Utility-Other #4	\$256,510.06	\$50,421.48	\$0.00	\$306,931.54
	4430	Wastewater Utility-Other #3	\$271,311.43	\$0.00	\$0.00	\$271,311.43

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2023	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2023
WASTEWATER	6201	Wastewater Utility-Operating	\$441,613.56	\$6,574,131.62	\$6,307,188.72	\$708,556.46
	6202	Wastewater Util-Bond And Interest	\$1,244.00	\$0.00	\$0.00	\$1,244.00
	6204	Wastewater Utility-Improvement	\$1,667,282.74	\$515,679.51	\$873,769.58	\$1,309,192.67
	6205	Waste Water Construction	\$0.00	\$6,890,000.00	\$241,203.00	\$6,648,797.00
	6206	SEWAGE CASH RESERVE	\$3,509,138.40	\$2,153,686.72	\$1,047,098.21	\$4,615,726.91
	6601	Wastewater Utility-Other #1	\$1,982,687.31	\$2,900,289.76	\$2,176,161.09	\$2,706,815.98
		SubTotal	\$8,663,713.84	\$21,364,104.10	\$12,849,326.20	\$17,178,491.74
WATER	6101	Water Utility-Operating	\$695,824.75	\$6,028,233.20	\$5,929,783.12	\$794,274.83
	6102	Water Utility-Bond And Interest	\$44,593.10	\$411,228.93	\$508,929.08	-\$53,107.05
	6104	Water Utility-Customer Deposit	\$92,903.31	\$36,420.00	\$42,683.42	\$86,639.89
	6105	Water Utility-Improvement	\$613,429.79	\$1,255,484.66	\$1,142,775.49	\$726,138.96
	6107	Water Cash Reserve	\$339,191.76	\$1,047,120.19	\$247,500.00	\$1,138,811.95
	6108	Water Capital	\$42,815.53	\$0.00	\$0.00	\$42,815.53
		SubTotal	\$1,828,758.24	\$8,778,486.98	\$7,871,671.11	\$2,735,574.11
	GRAND TOTAL	\$46,652,511.27	\$62,024,249.01	\$49,371,279.18	\$59,305,481.10	

**Highland Civil Town, Lake County, Indiana
Detailed Receipts - 2023**

Highland Civil Town, Lake County, Indiana
Detailed Receipts 2023

General Property Taxes	\$6,314,286.19
ABC Excise Tax Distribution	\$17,110.50
Cigarette Tax Distribution	\$11,873.37
Financial Institution Tax distribution	\$54,278.16
Vehicle/Aircraft Excise Tax Distribution	\$398,606.63
Commercial Vehicle Excise Tax Distribution (CVET)	\$23,989.73
ABC Gallonage Tax Distribution	\$58,278.75
Federal and State Grants and Distributions - Other/999 - Federal and State Grants & Distribution	\$25,074.95
Total Taxes and Intergovernmental	\$6,903,498.28
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Electrical and Plumbing Licenses and Permits	\$71,290.35
Food and Amusement Licenses and Permits	\$3,670.00
Planning, Zoning, and Building Permits and Fees	\$558,473.50
Sign Permits	\$40,000.00
Dog Licenses	\$6,144.00
Cable TV Licenses	\$336,441.40
Other Licenses and Permits/998 - pool permits	\$1,350.00
Other Licenses and Permits/999 - Other Licenses and Permits Contractor	\$62,040.00
Total Licenses and Permits	\$1,079,409.25
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Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales and Fees	\$131,258.49
Total Charges for Services	\$131,258.49
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Court Costs and Fees	\$23,772.61
Other Fines and Forfeitures/999 - Other Fines & Forfeitures Bureau Alarm	\$20,110.50
Total Fines, Forfeitures, and Fees	\$43,883.11
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Sale of Investments	\$2,958,772.41
Earnings on Investments and Deposits	\$538,675.97
Refunds and Reimbursements	\$77,092.26
Donations, Gifts, and Bequests	\$12,000.00
Transfers In - Transferred from Another Fund	\$398,900.00
Other Receipts/999 - Other Receipts	\$171,932.05
Total Other Receipts	\$4,157,372.69
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Total General	\$12,315,421.82
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Governmental Activities	Motor Vehicle Highway	Motor Vehicle Highway Distribution	\$516,457.58
	Total Taxes and Intergovernmental		\$516,457.58
		Sale of Investments	\$11,495.23
		Earnings on Investments and Deposits	\$604.26
		Refunds and Reimbursements	\$19,479.75
		Other Receipts/2201-0000-39900 - Miscelannepus	\$15,086.60
	Total Other Receipts		\$46,665.84
	Total Motor Vehicle Highway		\$563,123.42
	Local Road And Street	Local Road and Street Distribution	\$475,372.29
	Total Taxes and Intergovernmental		\$475,372.29
		Sale of Investments	\$7,021.65
		Earnings on Investments and Deposits	\$363.65
	Total Other Receipts		\$7,385.30
	Total Local Road And Street		\$482,757.59
	MVH RESTRICTED	Motor Vehicle Highway Distribution	\$516,457.56
	Total Taxes and Intergovernmental		\$516,457.56
	Total MVH RESTRICTED		\$516,457.56
	Parks And Recreation	General Property Taxes	\$1,314,948.34
		Financial Institution Tax distribution	\$11,310.46
		Vehicle/Aircraft Excise Tax Distribution	\$83,061.46
		Commercial Vehicle Excise Tax Distribution (CVET)	\$4,998.97
	Total Taxes and Intergovernmental		\$1,414,319.23
		Park and Recreation Receipts	\$988,358.81
		Rental of Property	\$221,279.33
		Other Charges for Services, Sales, and Fees/999 - other charges for service carpet and security	\$38,585.55
	Total Charges for Services		\$1,248,223.69
		Earnings on Investments and Deposits	\$25,314.74
		Other Receipts/999 - other receipts	\$60,829.07
	Total Other Receipts		\$86,143.81
	Total Parks And Recreation		\$2,748,686.73

Governmental Activities	Redevelopment General	General Property Taxes	\$306,915.14
		Financial Institution Tax distribution	\$2,635.10
		Vehicle/Aircraft Excise Tax Distribution	\$19,351.55
		Commercial Vehicle Excise Tax Distribution (CVET)	\$1,164.65
		Total Taxes and Intergovernmental	\$330,066.44
		Other Charges for Services, Sales, and Fees/999 - Maker's Market Booth Fee	\$425.00
		Total Charges for Services	\$425.00
		Sale of Investments	\$120,471.08
		Earnings on Investments and Deposits	\$31,552.57
		Refunds and Reimbursements	\$1,276.06
		Other Receipts/999 - Redevelopment Gen. Misc. Revenue	\$44.30
		Total Other Receipts	\$153,344.01
		Total Redevelopment General	\$483,835.45
	Innkeepers	Innkeepers Tax	\$4,725.00
		Total Taxes and Intergovernmental	\$4,725.00
		Sale of Investments	\$4,146.93
		Earnings on Investments and Deposits	\$214.75
		Total Other Receipts	\$4,361.68
		Total Innkeepers	\$9,086.68
	Law Enforcement Continuing Ed	Gun Permits	\$20,905.00
		Total Licenses and Permits	\$20,905.00
		Document and Copy Fees	\$22,610.00
		Total Charges for Services	\$22,610.00
		Court Costs and Fees	\$4,594.00
		Total Fines, Forfeitures, and Fees	\$4,594.00
		Sale of Investments	\$54,556.72
		Earnings on Investments and Deposits	\$2,824.84
		Other Receipts/999 - LECE misc. revenue	\$315.00
		Total Other Receipts	\$57,696.56
		Total Law Enforcement Continuing Ed	\$105,805.56
	Traffic Violations	Other Fines and Forfeitures/999 - bond release	\$9,025.00
		Total Fines, Forfeitures, and Fees	\$9,025.00
		Total Traffic Violations	\$9,025.00

Unsafe Building	Sale of Investments	\$45,657.29
	Earnings on Investments and Deposits	\$2,364.03
Total Other Receipts		\$48,021.32
Total Unsafe Building		\$48,021.32
Rainy Day	Sale of Investments	\$103,656.78
	Earnings on Investments and Deposits	\$5,367.19
Total Other Receipts		\$109,023.97
Total Rainy Day		\$109,023.97
CAGIT PUBLIC SAFETY	Local Income Tax (LIT) for Public Safety	\$685,774.04
	Federal and State Grants and Distributions - Public Safety	\$32,000.00
Total Taxes and Intergovernmental		\$717,774.04
	Earnings on Investments and Deposits	\$75,631.99
Total Other Receipts		\$75,631.99
Total CAGIT PUBLIC SAFETY		\$793,406.03
Opioid Settlement Unrestricted Revenue	Federal and State Grants and Distributions - Health and Welfare	\$2,492.98
Total Taxes and Intergovernmental		\$2,492.98
Total Opioid Settlement Unrestricted Revenue		\$2,492.98
Opioid Settlement Restricted	Federal and State Grants and Distributions - Health and Welfare	\$9,009.77
Total Taxes and Intergovernmental		\$9,009.77
Total Opioid Settlement Restricted		\$9,009.77
Donations #6	Sale of Investments	\$10,883.19
	Donations, Gifts, and Bequests	\$7,363.58
Total Other Receipts		\$18,246.77
Total Donations #6		\$18,246.77
Donations	Donations, Gifts, and Bequests	\$9,150.00
Total Other Receipts		\$9,150.00
Total Donations		\$9,150.00
Special Community Crossing Grant Fund	Federal and State Grants and Distributions - Highways and Streets	\$568,969.38
Total Taxes and Intergovernmental		\$568,969.38
	Transfers In - Transferred from Another Fund	\$660,094.60
Total Other Receipts		\$660,094.60
Total Special Community Crossing Grant Fund		\$1,229,063.98

Vips/Park Safety	Other Licenses and Permits/999 - Park License Fee Agency	\$6,000.00
Total Licenses and Permits		\$6,000.00
Total Vips/Park Safety		\$6,000.00
Federal Seized Assets	Sale of Investments	\$13,251.05
	Earnings on Investments and Deposits	\$686.11
Total Other Receipts		\$13,937.16
Total Federal Seized Assets		\$13,937.16
Local Seized Assets	Other Fines and Forfeitures/999 - local seized assets	\$1,592.33
Total Fines, Forfeitures, and Fees		\$1,592.33
	Sale of Investments	\$10,632.84
	Earnings on Investments and Deposits	\$550.60
Total Other Receipts		\$11,183.44
Total Local Seized Assets		\$12,775.77
Special Events	Food and Amusement Licenses and Permits	\$22,170.00
Total Licenses and Permits		\$22,170.00
	Donations, Gifts, and Bequests	\$20.00
	Other Receipts/995 - sales tax	\$1,697.57
	Other Receipts/996 - event sponsorship	\$8,600.00
	Other Receipts/997 - games and rides revenues	\$60,197.17
	Other Receipts/998 - beer garden sales	\$92,854.48
Total Other Receipts		\$163,369.22
Total Special Events		\$185,539.22
Highway Of Flags	Sale of Investments	\$27,934.99
	Earnings on Investments and Deposits	\$1,446.42
Total Other Receipts		\$29,381.41
Total Highway Of Flags		\$29,381.41

Governmental Activities	Shared Ethics	Other Charges for Services, Sales, and Fees/999 - Shared Ethics Membership Fees	\$25,025.00
	Total Charges for Services		\$25,025.00
		Sale of Investments	\$12,404.94
		Earnings on Investments and Deposits	\$642.33
	Total Other Receipts		\$13,047.27
	Total Shared Ethics		\$38,072.27
	Special Public Safety	Other Licenses and Permits/999 - Police Parade Permit Fees	\$820.00
	Total Licenses and Permits		\$820.00
		Sale of Investments	\$6,435.03
		Earnings on Investments and Deposits	\$333.22
	Total Other Receipts		\$6,768.25
	Total Special Public Safety		\$7,588.25
	Corp B & I - New Debt	General Property Taxes	\$564,554.91
		Financial Institution Tax distribution	\$4,692.64
		Vehicle/Aircraft Excise Tax Distribution	\$34,461.67
		Commercial Vehicle Excise Tax Distribution (CVET)	\$2,074.04
	Total Taxes and Intergovernmental		\$605,783.26
		Interfund Loans - Borrowed from Another Fund	\$216,000.00
	Total Other Receipts		\$216,000.00
	Total Corp B & I - New Debt		\$821,783.26
	Cumulative Capl Imprv Cigarette Tax	Cigarette Tax Distribution	\$43,535.70
	Total Taxes and Intergovernmental		\$43,535.70
		Sale of Investments	\$23,378.09
		Earnings on Investments and Deposits	\$13,867.88
	Total Other Receipts		\$37,245.97
	Total Cumulative Capl Imprv Cigarette Tax		\$80,781.67

Governmental Activities	Cumulative Capital Development	General Property Taxes	\$649,026.97
		Financial Institution Tax distribution	\$5,583.04
		Vehicle/Aircraft Excise Tax Distribution	\$41,000.55
		Commercial Vehicle Excise Tax Distribution (CVET)	\$2,467.58
	Total Taxes and Intergovernmental		\$698,078.14
		Sale of Investments	\$9,074.47
		Earnings on Investments and Deposits	\$13,138.57
		Interfund Loans - Repayment from Another Fund	\$553,000.00
		Other Receipts/999 - M CCD Misc. Rev	\$3,009.50
	Total Other Receipts		\$578,222.54
	Total Cumulative Capital Development		\$1,276,300.68
	Park Bond (Proceeds)	Federal and State Grants and Distributions - Culture and Recreation	\$34,169.80
	Total Taxes and Intergovernmental		\$34,169.80
		Sale of Investments	\$228,543.59
		Earnings on Investments and Deposits	\$11,833.60
		Other Receipts/999 - Park Misc. Revenue	\$6,803.10
	Total Other Receipts		\$247,180.29
	Total Park Bond (Proceeds)		\$281,350.09
	Redevelopment Capital	Sale of Investments	\$412,407.76
		Earnings on Investments and Deposits	\$71,775.37
		Donations, Gifts, and Bequests	\$300.00
		Transfers In - Transferred from Another Fund	\$1,669.00
	Total Other Receipts		\$486,152.13
	Total Redevelopment Capital		\$486,152.13
	Park Non-Exempt B & I Fund	General Property Taxes	\$1,260,041.50
		Financial Institution Tax distribution	\$10,468.20
		Vehicle/Aircraft Excise Tax Distribution	\$76,876.03
		Commercial Vehicle Excise Tax Distribution (CVET)	\$4,626.70
	Total Taxes and Intergovernmental		\$1,352,012.43
		Interfund Loans - Borrowed from Another Fund	\$436,600.00
	Total Other Receipts		\$436,600.00
	Total Park Non-Exempt B & I Fund		\$1,788,612.43

Municipal Cumulative Street	Street Maintenance and Other Transportation Fees	\$18,884.50
Total Charges for Services		\$18,884.50
	Sale of Investments	\$93.23
Total Other Receipts		\$93.23
Total Municipal Cumulative Street		\$18,977.73
Escrow	Sale of Investments	\$4,097.16
	Earnings on Investments and Deposits	\$212.18
Total Other Receipts		\$4,309.34
Total Escrow		\$4,309.34
General Improvement	Street Maintenance and Other Transportation Fees	\$11,112.63
Total Charges for Services		\$11,112.63
	Sale of Investments	\$103,241.47
Total Other Receipts		\$103,241.47
Total General Improvement		\$114,354.10
CEDIT ECONOMIC DEV. INCOME TAX FUND	Local Income Tax (LIT) for Economic Development	\$694,576.80
Total Taxes and Intergovernmental		\$694,576.80
	Earnings on Investments and Deposits	\$50,421.47
	Interfund Loans - Repayment from Another Fund	\$652,600.00
Total Other Receipts		\$703,021.47
Total CEDIT ECONOMIC DEV. INCOME TAX FUND		\$1,397,598.27
Gaming Revenue Fund	Casino/Riverboat Distribution	\$165,205.69
Total Taxes and Intergovernmental		\$165,205.69
	Sale of Investments	\$3,686.69
	Earnings on Investments and Deposits	\$190.89
Total Other Receipts		\$3,877.58
Total Gaming Revenue Fund		\$169,083.27
Highland Downtown Tif	General Property Taxes	\$103,289.77
Total Taxes and Intergovernmental		\$103,289.77
Total Highland Downtown Tif		\$103,289.77
Highland Acres Tif	General Property Taxes	\$110,928.97
Total Taxes and Intergovernmental		\$110,928.97
Total Highland Acres Tif		\$110,928.97

Commercial Corridor	General Property Taxes	\$899,810.01
Total Taxes and Intergovernmental		\$899,810.01
	Earnings on Investments and Deposits	\$75,632.20
Total Other Receipts		\$75,632.20
Total Commercial Corridor		\$975,442.21
Cardinal Campus Allocation	General Property Taxes	\$370,661.50
Total Taxes and Intergovernmental		\$370,661.50
Total Cardinal Campus Allocation		\$370,661.50
Solid Waste Planning	Garbage/Trash/Recycling/Landfill Fees and Charges	\$135,643.00
Total Charges for Services		\$135,643.00
	Sale of Investments	\$97,892.75
	Earnings on Investments and Deposits	\$5,068.80
Total Other Receipts		\$102,961.55
Total Solid Waste Planning		\$238,604.55
Ict Fund	Sale of Investments	\$81,278.38
	Earnings on Investments and Deposits	\$4,208.37
	Other Receipts/999 - Department Share Allocation	\$340,175.00
Total Other Receipts		\$425,661.75
Total Ict Fund		\$425,661.75
Gasoline & Oil Fund	Refunds and Reimbursements	\$162,226.20
Total Other Receipts		\$162,226.20
Total Gasoline & Oil Fund		\$162,226.20
Police Pension	General Property Taxes	\$1,407.87
	Financial Institution Tax distribution	\$12.03
	Vehicle/Aircraft Excise Tax Distribution	\$88.36
	Commercial Vehicle Excise Tax Distribution (CVET)	\$5.33
Total Taxes and Intergovernmental		\$1,513.59
	Sale of Investments	\$15,043.26
	Earnings on Investments and Deposits	\$26,093.61
	Refunds and Reimbursements	\$787,172.73
	Other Receipts/999 - Police Pension Misc. Revenue	\$1,692.84
Total Other Receipts		\$830,002.44
Total Police Pension		\$831,516.03

Governmental Activities	Park License Fees	Other Licenses and Permits/999 - T-Mobile Licensing Fee	\$28,534.05
	Total Licenses and Permits		\$28,534.05
	Total Park License Fees		\$28,534.05
	Payroll	Payroll Fund and Clearing Account Receipts	\$3,741,605.31
	Total Other Receipts		\$3,741,605.31
	Total Payroll		\$3,741,605.31
	Aflac Fsa Agency Fund	Earnings on Investments and Deposits	\$270.22
	Total Other Receipts		\$270.22
	Total Aflac Fsa Agency Fund		\$270.22
	Insurance-Other	Refunds and Reimbursements	\$417,897.57
		Other Receipts/999 - employee premiums	\$2,655,865.10
	Total Other Receipts		\$3,073,762.67
	Total Insurance-Other		\$3,073,762.67
Total Governmental Activities			\$36,247,714.91
WASTEWATER	Sanitary B & 1 - New Debt	General Property Taxes	\$1,772,505.31
		Financial Institution Tax distribution	\$10,857.30
		Commercial Vehicle Excise Tax Distribution (CVET)	\$113,532.40
	Total Taxes and Intergovernmental		\$1,896,895.01
		Interfund Loans - Borrowed from Another Fund	\$383,000.00
	Total Other Receipts		\$383,000.00
	Total Sanitary B & 1 - New Debt		\$2,279,895.01
	Wastewater Utility-Other #4	Earnings on Investments and Deposits	\$50,421.48
	Total Other Receipts		\$50,421.48
	Total Wastewater Utility-Other #4		\$50,421.48

WASTEWATER	Wastewater Utility-Operating	Storm Water Fees	\$2,223,245.01
		Sewage Fees	\$4,275,032.13
	Total Charges for Services		\$6,498,277.14
		Utility Penalties	\$61,736.58
	Total Utility Penalties		\$61,736.58
		Benefit Plan Contributions	\$14,117.90
	Total Other Receipts		\$14,117.90
	Total Wastewater Utility-Operating		\$6,574,131.62
	Wastewater Utility-Improvement	Transfers In - Transferred from Another Fund	\$515,679.51
	Total Other Receipts		\$515,679.51
	Total Wastewater Utility-Improvement		\$515,679.51
	Waste Water Construction	Proceeds from Borrowings other than Tax Anticipation Warrants	\$6,890,000.00
	Total Other Receipts		\$6,890,000.00
	Total Waste Water Construction		\$6,890,000.00
	SEWAGE CASH RESERVE	Transfers In - Transferred from Another Fund	\$2,153,686.72
	Total Other Receipts		\$2,153,686.72
	Total SEWAGE CASH RESERVE		\$2,153,686.72
	Wastewater Utility-Other #1	General Property Taxes	\$195,693.59
		Financial Institution Tax distribution	\$1,553.58
		Commercial Vehicle Excise Tax Distribution (CVET)	\$16,245.43
	Total Taxes and Intergovernmental		\$213,492.60
		Garbage/Trash/Recycling/Landfill Fees and Charges	\$2,641,231.07
	Total Charges for Services		\$2,641,231.07
		Utility Penalties	\$31,169.78
	Total Utility Penalties		\$31,169.78
		Refunds and Reimbursements	\$1,882.00
		Benefit Plan Contributions	\$12,514.31
	Total Other Receipts		\$14,396.31
	Total Wastewater Utility-Other #1		\$2,900,289.76
Total WASTEWATER			\$21,364,104.10

WATER	Water Utility-Operating	Other Taxes/998 - Water Sales Tax	\$300,249.05
		Other Taxes/999 - Hydrant Sales Tax	\$31,151.72
	Total Taxes and Intergovernmental		\$331,400.77
		Rental of Property	\$111,889.67
		Metered or Measured Sales and Services	\$5,430,359.75
	Total Charges for Services		\$5,542,249.42
		Utility Penalties	\$104,878.08
	Total Utility Penalties		\$104,878.08
		Refunds and Reimbursements	\$3,710.10
		Benefit Plan Contributions	\$10,560.76
		Other Receipts/997 - water operating misc. revenue	\$28,307.27
		Other Receipts/998 - meters	\$6,196.80
		Other Receipts/999 - taps	\$930.00
	Total Other Receipts		\$49,704.93
	Total Water Utility-Operating		\$6,028,233.20
	Water Utility-Bond And Interest	General Property Taxes	\$225,258.81
		Commercial Vehicle Excise Tax Distribution (CVET)	\$15,970.12
	Total Taxes and Intergovernmental		\$241,228.93
		Interfund Loans - Borrowed from Another Fund	\$170,000.00
	Total Other Receipts		\$170,000.00
	Total Water Utility-Bond And Interest		\$411,228.93
	Water Utility-Customer Deposit	Refunds and Reimbursements	\$36,420.00
	Total Other Receipts		\$36,420.00
	Total Water Utility-Customer Deposit		\$36,420.00
	Water Utility-Improvement	Sale of Investments	\$109,424.45
		Earnings on Investments and Deposits	\$5,750.54
		Transfers In - Transferred from Another Fund	\$999,734.12
		Other Receipts/995 - county grant	\$250,000.00
	Total Other Receipts		\$1,364,909.11
	Total Water Utility-Improvement		\$1,364,909.11
	Water Cash Reserve	Transfers In - Transferred from Another Fund	\$1,047,120.19
	Total Other Receipts		\$1,047,120.19
	Total Water Cash Reserve		\$1,047,120.19
	Total WATER		\$8,887,911.43

**Highland Civil Town, Lake County, Indiana
Disbursements by Fund - 2023**

Governmental Activities	General	Salaries and Wages	\$4,464,648.28
		Employee Benefits	\$814,584.06
		Total Personal Services	\$5,279,232.34
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		Office Supplies	\$4,192.75
		Operating Supplies	\$223,597.35
		Repair and Maintenance Supplies	\$40,820.81
		Other Supplies	\$7,972.92
		Total Supplies	\$276,583.83
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		Professional Services	\$453,178.00
		Communication and Transportation	\$90,780.27
		Printing and Advertising	\$3,182.19
		Insurance	\$1,657,735.06
		Utility Services	\$398,353.71
		Repairs and Maintenance	\$48,585.94
		Other Services and Charges	\$152,541.67
		Total Services and Charges	\$2,804,356.84
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		Other Capital Outlays	\$1,232.38
		Total Capital Outlays	\$1,232.38
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		Other Disbursements	\$3,199.30
		Total Other Disbursements	\$3,199.30
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		Total General	\$8,364,604.69
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	Motor Vehicle Highway	Salaries and Wages	\$305,376.18
		Other Personal Services	\$65,687.01
		Employee Benefits	\$718.00
		Total Personal Services	\$371,781.19
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		Office Supplies	\$505.99
		Operating Supplies	\$787.55

Governmental Activities	Motor Vehicle Highway	Other Supplies	\$250,229.56
		Total Supplies	\$251,523.10
		Professional Services	\$63,585.00
		Printing and Advertising	\$371.41
		Repairs and Maintenance	\$68,569.64
		Other Services and Charges	\$1,171.03
		Total Services and Charges	\$133,697.08
		Machinery, Equipment, and Vehicles	\$9,801.92
		Total Capital Outlays	\$9,801.92
		Total Motor Vehicle Highway	\$766,803.29
Local Road And Street	Salaries and Wages	\$80,565.99	
	Employee Benefits	\$17,418.92	
	Total Personal Services	\$97,984.91	
	Professional Services	\$42,170.04	
	Total Services and Charges	\$42,170.04	
Local Road And Street	Transfer Out - Transferred To Another Fund	\$246,294.00	
	Total Other Disbursements	\$246,294.00	
Total Local Road And Street	\$386,448.95		
MVH RESTRICTED	Professional Services	\$6,554.98	
	Total Services and Charges	\$6,554.98	
Total MVH RESTRICTED	\$6,554.98		
Parks And Recreation	Salaries and Wages	\$1,117,089.87	
	Employee Benefits	\$197,740.75	
	Total Personal Services	\$1,314,830.62	
	Office Supplies	\$5,410.36	
	Operating Supplies	\$77,116.71	

Governmental Activities	Parks And Recreation	Repair and Maintenance Supplies	\$37,528.92
		Total Supplies	\$120,055.99
		Communication and Transportation	\$4,663.39
		Printing and Advertising	\$5,461.00
		Insurance	\$440,695.34
		Utility Services	\$225,551.76
		Repairs and Maintenance	\$23,824.71
		Rentals	\$5,226.76
		Other Services and Charges	\$473,648.12
		Total Services and Charges	\$1,179,071.08
		Other Disbursements	\$34,383.35
		Total Other Disbursements	\$34,383.35
	Total Parks And Recreation		\$2,648,341.04
	Redevelopment General	Salaries and Wages	\$110,521.74
		Employee Benefits	\$23,574.27
		Total Personal Services	\$134,096.01
		Office Supplies	\$435.29
		Other Supplies	\$657.46
		Total Supplies	\$1,092.75
		Professional Services	\$74,985.90
		Communication and Transportation	\$15,729.75
		Printing and Advertising	\$871.47
		Insurance	\$28,326.67
		Utility Services	\$167.42
		Rentals	\$98.61
		Other Services and Charges	\$5,749.99
		Total Services and Charges	\$125,929.81

Governmental Activities	Redevelopment General	Transfer Out - Transferred To Another Fund	\$1,669.00
		Total Other Disbursements	\$1,669.00
Total Redevelopment General			\$262,787.57
Law Enforcement Continuing Ed	Office Supplies		\$8,815.74
	Operating Supplies		\$23,072.35
	Total Supplies		\$31,888.09
	Professional Services		\$29,259.30
	Printing and Advertising		\$3,823.30
	Other Services and Charges		\$1,512.00
	Total Services and Charges		\$34,594.60
Total Law Enforcement Continuing Ed			\$66,482.69
Traffic Violations	Other Disbursements		\$9,750.00
	Total Other Disbursements		\$9,750.00
Total Traffic Violations			\$9,750.00
CAGIT PUBLIC SAFETY	Operating Supplies		\$98,322.53
	Total Supplies		\$98,322.53
	Repairs and Maintenance		\$3,650.00
	Total Services and Charges		\$3,650.00
	Buildings		\$21,497.00
	Machinery, Equipment, and Vehicles		\$408,640.65
	Total Capital Outlays		\$430,137.65
Total CAGIT PUBLIC SAFETY			\$532,110.18

Governmental Activities	Donations #6	Other Capital Outlays	\$1,015.63
		Total Capital Outlays	\$1,015.63
Total Donations #6			\$1,015.63
Donations		Transfer Out - Transferred To Another Fund	\$1,400.00
		Other Disbursements	\$4,869.91
		Total Other Disbursements	\$6,269.91
Total Donations			\$6,269.91
Special Community Crossing Grant Fund		Professional Services	\$81,520.10
		Total Services and Charges	\$81,520.10
		Infrastructure	\$997,905.15
		Total Capital Outlays	\$997,905.15
Total Special Community Crossing Grant Fund			\$1,079,425.25
American Rescue Plan		Other Disbursements	\$18,558.13
		Total Other Disbursements	\$18,558.13
Total American Rescue Plan			\$18,558.13
Special Events		Office Supplies	\$1,162.66
		Operating Supplies	\$1,159.04
		Total Supplies	\$2,321.70
		Professional Services	\$61,325.00
		Printing and Advertising	\$3,568.31
		Insurance	\$4,124.00
		Rentals	\$30,802.48
		Other Services and Charges	\$46,807.38
		Total Services and Charges	\$146,627.17

Governmental Activities	Special Events	Other Disbursements	\$14,600.00
		Total Other Disbursements	\$14,600.00
Total Special Events			\$163,548.87
Shared Ethics		Professional Services	\$11,296.60
		Printing and Advertising	\$1,507.97
		Total Services and Charges	\$12,804.57
		Purchase of Investments	\$70,000.00
		Total Other Disbursements	\$70,000.00
Total Shared Ethics			\$82,804.57
Corp B & I - New Debt		Professional Services	\$1,500.00
		Other Services and Charges	\$776,500.00
		Total Services and Charges	\$778,000.00
		Interfund Loan - Repaid To Another Fund	\$216,000.00
		Total Other Disbursements	\$216,000.00
Total Corp B & I - New Debt			\$994,000.00
Redevelopment Bnd & Int Non-Exempt		Professional Services	\$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	\$6,562.50
		Total Debt service - principal and interest	\$216,562.50
Total Redevelopment Bnd & Int Non-Exempt			\$216,912.50
Cumulative Capital Development		Salaries and Wages	\$433.50

Governmental Activities	Cumulative Capital Development	Employee Benefits	\$33.16
		Total Personal Services	\$466.66
		Operating Supplies	\$12,353.50
		Total Supplies	\$12,353.50
		Professional Services	\$2,718.34
		Repairs and Maintenance	\$75,426.56
		Total Services and Charges	\$78,144.90
		Machinery, Equipment, and Vehicles	\$417,090.79
		Other Capital Outlays	\$31,228.45
		Total Capital Outlays	\$448,319.24
		Interfund Loan - Loaned To Another Fund	\$553,000.00
		Total Other Disbursements	\$553,000.00
	Total Cumulative Capital Development		\$1,092,284.30
	Park Bond (Proceeds)	Professional Services	\$450.00
		Repairs and Maintenance	\$2,520.00
		Total Services and Charges	\$2,970.00
		Infrastructure	\$345,746.72
		Machinery, Equipment, and Vehicles	\$120,381.23
		Other Capital Outlays	\$1,764.95
		Total Capital Outlays	\$467,892.90
	Total Park Bond (Proceeds)		\$470,862.90
	Redevelopment Capital	Operating Supplies	\$332.76
		Total Supplies	\$332.76
		Professional Services	\$19,600.00

Governmental Activities	Redevelopment Capital	Repairs and Maintenance	\$10,630.00
		Total Services and Charges	\$30,230.00
		Infrastructure	\$37,930.66
		Total Capital Outlays	\$37,930.66
		Other Disbursements	\$23,289.56
		Total Other Disbursements	\$23,289.56
	Total Redevelopment Capital		\$91,782.98
	Hazardous Materials	Operating Supplies	\$2,061.25
		Total Supplies	\$2,061.25
	Total Hazardous Materials		\$2,061.25
	Park Non-Exempt B & I Fund	Payments on Bonds and Other Debt Principal	\$489,000.00
		Payments on Bonds and Other Debt Interest	\$77,917.32
		Total Debt service - principal and interest	\$566,917.32
		Interfund Loan - Repaid To Another Fund	\$436,600.00
		Other Disbursements	\$755,000.00
		Total Other Disbursements	\$1,191,600.00
	Total Park Non-Exempt B & I Fund		\$1,758,517.32
	Municipal Cumulative Street	Infrastructure	\$18,884.50
		Total Capital Outlays	\$18,884.50
	Total Municipal Cumulative Street		\$18,884.50
	CEDIT ECONOMIC DEV. INCOME TAX FUND	Repair and Maintenance Supplies	\$2,273.18
		Total Supplies	\$2,273.18
		Transfer Out - Transferred To Another Fund	\$245,822.00
		Interfund Loan - Loaned To Another Fund	\$652,600.00

Governmental Activities	CEDIT ECONOMIC DEV. INCOME TAX FUND	Other Disbursements	\$100,000.00
		Total Other Disbursements	\$998,422.00
Total CEDIT ECONOMIC DEV. INCOME TAX FUND			\$1,000,695.18
Cardinal Campus Allocation	Professional Services		\$1,250.00
	Total Services and Charges		\$1,250.00
	Payments on Bonds and Other Debt Principal		\$314,242.43
	Payments on Bonds and Other Debt Interest		\$23,950.00
	Total Debt service - principal and interest		\$338,192.43
Total Cardinal Campus Allocation			\$339,442.43
Solid Waste Planning	Printing and Advertising		\$1,464.97
	Repairs and Maintenance		\$20,607.34
	Other Services and Charges		\$156,000.00
	Total Services and Charges		\$178,072.31
Total Solid Waste Planning			\$178,072.31
Ict Fund	Salaries and Wages		\$104,088.68
	Employee Benefits		\$61,065.27
	Total Personal Services		\$165,153.95
	Office Supplies		\$1,951.10
	Operating Supplies		\$7,478.75
	Total Supplies		\$9,429.85
	Professional Services		\$61,101.25
	Communication and Transportation		\$86,228.24
	Insurance		\$15,138.31
	Repairs and Maintenance		\$6,172.28

Governmental Activities	Ict Fund	Other Services and Charges	\$3,150.50
		Total Services and Charges	\$171,790.58
	Total Ict Fund		\$346,374.38
	Gasoline & Oil Fund	Operating Supplies	\$162,226.20
		Total Supplies	\$162,226.20
	Total Gasoline & Oil Fund		\$162,226.20
	Police Pension	Salaries and Wages	\$1,200.00
		Employee Benefits	\$823,318.38
		Total Personal Services	\$824,518.38
		Office Supplies	\$467.46
		Total Supplies	\$467.46
		Professional Services	\$3,500.00
		Communication and Transportation	\$806.50
		Insurance	\$100.00
		Total Services and Charges	\$4,406.50
	Total Police Pension		\$829,392.34
	Park License Fees	Other Disbursements	\$28,534.05
		Total Other Disbursements	\$28,534.05
	Total Park License Fees		\$28,534.05
	Payroll	Other Disbursements	\$3,740,535.47
		Total Other Disbursements	\$3,740,535.47
	Total Payroll		\$3,740,535.47

Governmental Activities	Insurance-Other	Insurance	\$3,054,198.01
		Total Services and Charges	\$3,054,198.01
	Total Insurance-Other		\$3,054,198.01

Total Governmental Activities			\$28,720,281.87
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WASTEWATER	Sanitary B & 1 - New Debt	Payments on Bonds and Other Debt Principal	\$1,518,000.00
		Payments on Bonds and Other Debt Interest	\$301,405.60
		Total Debt service - principal and interest	\$1,819,405.60

		Interfund Loan - Repaid To Another Fund	\$383,000.00
		Other Disbursements	\$1,500.00
		Total Other Disbursements	\$384,500.00

	Total Sanitary B & 1 - New Debt		\$2,203,905.60
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Wastewater Utility- Operating		Salaries and Wages	\$754,659.71
		Employee Benefits	\$159,208.87
		Total Personal Services	\$913,868.58

		Insurance	\$492,964.78
		Total Services and Charges	\$492,964.78

		Transfer Out - Transferred To Another Fund	\$2,669,366.23
		Total Other Disbursements	\$2,669,366.23

		Contractual Services	\$85,043.75
		Other Operating	\$2,145,945.38
		Total Operations	\$2,230,989.13

	Total Wastewater Utility-Operating		\$6,307,188.72
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Wastewater Utility- Improvement		Infrastructure	\$227,213.57
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WASTEWATER	Wastewater Utility-Improvement	Machinery, Equipment, and Vehicles	\$189,327.12	
		Construction	\$270,809.37	
		Total Capital Outlays	\$687,350.06	
		Transfer Out - Transferred To Another Fund	\$56,639.80	
		Other Disbursements	\$81,765.42	
		Total Other Disbursements	\$138,405.22	
		Contractual Services	\$48,014.30	
		Total Operations	\$48,014.30	
		Total Wastewater Utility-Improvement	\$873,769.58	
	Waste Water Construction	Payments on Bonds and Other Debt Principal		\$120,000.00
Total Debt service - principal and interest			\$120,000.00	
Construction			\$77,900.00	
		Total Capital Outlays	\$77,900.00	
Contractual Services			\$43,303.00	
		Total Operations	\$43,303.00	
		Total Waste Water Construction	\$241,203.00	
SEWAGE CASH RESERVE		Transfer Out - Transferred To Another Fund		\$150,000.00
			Other Disbursements	\$171,612.67
		Total Other Disbursements	\$321,612.67	
	Purchased Wastewater Treatment		\$725,485.54	
		Total Operations	\$725,485.54	
	Total SEWAGE CASH RESERVE	\$1,047,098.21		
Wastewater Utility-Other #1	Salaries and Wages	\$285,991.76		
	Employee Benefits	\$60,949.98		
	Total Personal Services	\$346,941.74		

WASTEWATER	Wastewater Utility-Other #1	Insurance	\$13,117.49
		Total Services and Charges	\$13,117.49
		Chemicals	\$4,744.00
		Transportation	\$5,852.42
		Other Operating	\$1,805,505.44
		Total Operations	\$1,816,101.86
	Total Wastewater Utility-Other #1		\$2,176,161.09

Total WASTEWATER			\$12,849,326.20
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WATER	Water Utility-Operating	Salaries and Wages	\$865,210.69
		Employee Benefits	\$183,517.44
		Total Personal Services	\$1,048,728.13
		Insurance	\$482,428.26
		Total Services and Charges	\$482,428.26
		Transfer Out - Transferred To Another Fund	\$2,064,555.17
		Other Disbursements	\$81,231.11
		Total Other Disbursements	\$2,145,786.28
		Contractual Services	\$85,043.75
		Other Operating	\$2,167,796.70
		Total Operations	\$2,252,840.45
	Total Water Utility-Operating		\$5,929,783.12
	Water Utility-Bond And Interest	Payments on Bonds and Other Debt Principal	\$308,000.00
		Payments on Bonds and Other Debt Interest	\$30,929.08
		Total Debt service - principal and interest	\$338,929.08

WATER	Water Utility-Bond And Interest	Interfund Loan - Repaid To Another Fund	\$170,000.00
		Total Other Disbursements	\$170,000.00
	Total Water Utility-Bond And Interest		\$508,929.08
	Water Utility-Customer Deposit	Other Operating	\$42,683.42
		Total Operations	\$42,683.42
	Total Water Utility-Customer Deposit		\$42,683.42
	Water Utility-Improvement	Infrastructure	\$623,357.75
		Machinery, Equipment, and Vehicles	\$363,697.63
		Total Capital Outlays	\$987,055.38
		Transfer Out - Transferred To Another Fund	\$93,637.94
		Total Other Disbursements	\$93,637.94
		Contractual Services	\$62,082.17
		Total Operations	\$62,082.17
	Total Water Utility-Improvement		\$1,142,775.49
	Water Cash Reserve	Transfer Out - Transferred To Another Fund	\$247,500.00
		Total Other Disbursements	\$247,500.00
	Total Water Cash Reserve		\$247,500.00
Total WATER			\$7,871,671.11

Highland Civil Town, Lake County, Indiana Disbursements by Fund with Departments - 2023

Governmental Activities	General	Clerk-Treasurer (City/Town Units Only)	Salaries and Wages	\$98,232.03
			Employee Benefits	\$21,078.16
Total Personal Services				\$119,310.19
			Office Supplies	\$2,932.98
Total Supplies				\$2,932.98
			Professional Services	\$1,705.00
			Printing and Advertising	\$469.77
			Insurance	\$72,180.15
			Other Services and Charges	\$1,035.40
Total Services and Charges				\$75,390.32
			Other Disbursements	\$3,199.30
Total Other Disbursements				\$3,199.30
Total Clerk-Treasurer (City/Town Units Only)				\$200,832.79
		City Council/Town Board (Common Council)	Salaries and Wages	\$91,045.28
			Employee Benefits	\$7,899.39
Total Personal Services				\$98,944.67
			Office Supplies	\$187.86
Total Supplies				\$187.86
			Professional Services	\$203,124.78
			Communication and Transportation	\$369.74
			Printing and Advertising	\$1,465.97

Total Services and Charges **\$266,922.49**

Total City Council/Town Board (Common Council) **\$366,055.02**

Board Of Public Works	Professional Services	\$134,575.20
	Communication and Transportation	\$85,695.75
	Insurance	\$299,916.51
	Utility Services	\$271,416.31
	Other Services and Charges	\$1,926.50

Total Services and Charges **\$793,530.27**

Total Board Of Public Works **\$793,530.27**

Board Of Zoning Appeals	Salaries and Wages	\$3,098.06
	Employee Benefits	\$237.00

Total Personal Services **\$3,335.06**

 Professional Services **\$12,977.00**

Total Services and Charges **\$12,977.00**

Total Board Of Zoning Appeals **\$16,312.06**

Plan Commission	Salaries and Wages	\$2,240.00
	Employee Benefits	\$171.36

Total Personal Services **\$2,411.36**

Total Services and Charges		\$19,095.87
Total Plan Commission		\$21,507.23
City/Town Hall	Repair and Maintenance Supplies	\$2,920.12
	Other Supplies	\$1,938.44
Total Supplies		\$4,858.56
	Professional Services	\$30,727.50
	Utility Services	\$905.01
	Other Services and Charges	\$712.61
Total Services and Charges		\$32,345.12
Total City/Town Hall		\$37,203.68
Building Department (Jail Const. - Bldg. Comm. - Permits)	Salaries and Wages	\$271,136.94
	Employee Benefits	\$51,301.47
Total Personal Services		\$322,438.41
	Office Supplies	\$1,071.91
	Operating Supplies	\$4,842.61
	Repair and Maintenance Supplies	\$1,878.09
	Other Supplies	\$12.95
Total Supplies		\$7,805.56
	Professional Services	\$87.95
	Printing and Advertising	\$474.35

Building Department (Jail Const. - Bldg. Comm. - Permits)	Insurance	\$54,426.64
	Other Services and Charges	\$208.00
Total Services and Charges		\$55,196.94
	Other Capital Outlays	\$1,232.38
Total Capital Outlays		\$1,232.38
Total Building Department (Jail Const. - Bldg. Comm. - Permits)		\$386,673.29
Fire Department	Salaries and Wages	\$294,881.50
	Employee Benefits	\$48,443.97
Total Personal Services		\$343,325.47
	Operating Supplies	\$26,129.50
	Repair and Maintenance Supplies	\$35,003.85
	Other Supplies	\$3,661.05
Total Supplies		\$64,794.40
	Professional Services	\$3,504.40
	Communication and Transportation	\$198.86
	Printing and Advertising	\$772.10
	Insurance	\$54,232.49
	Utility Services	\$30,558.09
	Other Services and Charges	\$33,921.55
Total Services and Charges		\$123,187.49
Total Fire Department		\$531,307.36
Metropolitan Police Department	Salaries and Wages	\$3,703,870.11
	Employee Benefits	\$685,310.24
Total Personal Services		\$4,389,180.35

Total Supplies

\$183,066.87

Professional Services

\$47,380.30

Communication and Transportation

\$4,515.92

Insurance

\$1,176,979.27

Utility Services

\$95,474.30

Repairs and Maintenance

\$48,585.94

Other Services and Charges

\$52,619.61

Total Services and Charges

\$1,425,555.34

Total Metropolitan Police Department

\$5,997,802.56

Volunteers in Policing (VIPS)

Salaries and Wages

\$144.36

Employee Benefits

\$142.47

Total Personal Services

\$286.83

Operating Supplies

\$11,530.77

Repair and Maintenance Supplies

\$1,018.75

Other Supplies

\$388.08

Total Supplies

\$12,937.60

Other Services and Charges

\$156.00

Total Services and Charges

\$156.00

Total Volunteers in Policing (VIPS)

\$13,380.43

Total General

\$8,364,604.69

Total Governmental Activities Disbursements for Funds with Departments

\$8,364,604.69

**Highland Civil Town, Lake County, Indiana
Fund Type Schedule 2023**

Fund Type	Local Fund	Standard Fund
1 - General Fund	1101 - General	101001 - General
2 - Special Revenue	2201 - Motor Vehicle Highway	102001 - Motor Vehicle Highway
2 - Special Revenue	2202 - Local Road And Street	102002 - Local Road And Street
2 - Special Revenue	2203 - MVH RESTRICTED	102003 - MVH Restricted
2 - Special Revenue	2204 - Parks And Recreation	102056 - Parks And Recreation
2 - Special Revenue	2227 - Innkeepers	902911 - Innkeepers
2 - Special Revenue	2228 - Law Enforcement Continuing Ed	102033 - Law Enforcement Continuing Ed
2 - Special Revenue	2229 - Traffic Violations	910900 - Traffic Violations
2 - Special Revenue	2234 - Unsafe Building	102041 - Unsafe Building
2 - Special Revenue	2236 - Rainy Day	102194 - Rainy Day
2 - Special Revenue	2240 - CAGIT PUBLIC SAFETY	900006 - CAGIT PUBLIC SAFETY
2 - Special Revenue	2256 - Opioid Settlement Unrestricted Revenue	102258 - Opioid Settlement Unrestricted
2 - Special Revenue	2257 - Opioid Settlement Restricted	102259 - Opioid Settlement Restricted
2 - Special Revenue	2301 - Donations #6	902218 - Donations #6
2 - Special Revenue	2302 - Donations	902017 - Donations
2 - Special Revenue	2401 - Federal Grants # 1	902030 - Federal Grants # 1
2 - Special Revenue	2402 - Fire Hs Grant	902900 - Fire Hs Grant
2 - Special Revenue	2403 - Enforcement Block Grant	902905 - Enforcement Block Grant
2 - Special Revenue	2405 - Special Community Crossing Grant Fund	102031 - Community Development
2 - Special Revenue	2408 - American Rescue Plan	900017 - American Rescue Plan
2 - Special Revenue	2501 - Vips/Park Safety	902917 - Vips/Park Safety
2 - Special Revenue	2502 - Federal Seized Assets	902901 - Federal Seized Assets
2 - Special Revenue	2503 - Local Seized Assets	902916 - Local Seized Assets
2 - Special Revenue	2505 - Special Events	902914 - Special Events
2 - Special Revenue	2506 - Highway Of Flags	902902 - Highway Of Flags
2 - Special Revenue	2507 - Shared Ethics	902903 - Shared Ethics
2 - Special Revenue	2508 - Special Public Safety	902918 - Special Public Safety
2 - Special Revenue	4410 - Hazardous Materials	102284 - Hazardous Materials Response
2 - Special Revenue	4431 - Municipal Cumulative Street	904902 - Municipal Cumulative Street
2 - Special Revenue	4437 - Gaming Revenue Fund	904903 - Gaming Revenue Fund
2 - Special Revenue	4445 - Highland Downtown Tif	902921 - Highland Downtown Tif
2 - Special Revenue	4446 - Highland Acres Tif	902922 - Highland Acres Tif
2 - Special Revenue	4447 - Commercial Corridor	104078 - TIF Capital Project

Fund Type	Local Fund	Standard Fund
2 - Special Revenue	4448 - Cardinal Campus Allocation	900013 - Cardinal Campus Allocation
2 - Special Revenue	7701 - Ict Fund	905901 - Ict Fund
2 - Special Revenue	7727 - Local Underground Storage Tank Trust	900018 - Local Underground Storage Tank Trust
2 - Special Revenue	8850 - Park License Fees	910904 - Park License Fees
2 - Special Revenue	8851 - Retainage	910905 - Retainage
3 - Debt Service	3306 - Corp B & I - New Debt	903900 - Corp B & I - New Debt
3 - Debt Service	3311 - Redevelopment Bnd & Int Non-Exempt	900005 - Redevelopment Bnd & Int Non-Exempt
3 - Debt Service	4403 - Park Bond (Proceeds)	904019 - Park Bond (Proceeds)
3 - Debt Service	4418 - Park Non-Exempt B & I Fund	900001 - Park Non-Exempt B & I Fund
4 - Capital Projects	2216 - Redevelopment General	902909 - Redevelopment General
4 - Capital Projects	2504 - INDIANA BICENTENNIAL LEGACY PROJECT FUND	900008 - INDIANA BICENTENNIAL LEGACY PROJECT FUND
4 - Capital Projects	2509 - Economic Development	902920 - Economic Development
4 - Capital Projects	4401 - Cumulative Capl Imprv Cigarette Tax	104001 - Cumulative Capital Improvement Cigarette Tax (City/Town) or Construction (Libraries)
4 - Capital Projects	4402 - Cumulative Capital Development	104002 - Cumulative Capital Development
4 - Capital Projects	4406 - Redevelopment Capital	104006 - Redevelopment Capital
4 - Capital Projects	4435 - General Improvement	104043 - General Improvement
4 - Capital Projects	4436 - CREDIT ECONOMIC DEV. INCOME TAX FUND	900007 - CREDIT ECONOMIC DEV. INCOME TAX FUND
6 - Enterprises	3308 - Sanitary B & 1 - New Debt	906212 - Sanitary B & 1 - New Debt
6 - Enterprises	4428 - Wastewater Utility-Other #4	906209 - Wastewater Utility-Other #4
6 - Enterprises	4430 - Wastewater Utility-Other #3	906208 - Wastewater Utility-Other #3
6 - Enterprises	6101 - Water Utility-Operating	906100 - Water Utility-Operating
6 - Enterprises	6102 - Water Utility-Bond And Interest	906101 - Water Utility-Bond And Interest
6 - Enterprises	6104 - Water Utility-Customer Deposit	906103 - Water Utility-Customer Deposit
6 - Enterprises	6105 - Water Utility-Improvement	906105 - Water Utility-Improvement
6 - Enterprises	6107 - Water Cash Reserve	900004 - Water Cash Reserve
6 - Enterprises	6108 - Water Capital	900016 - Water Capital
6 - Enterprises	6201 - Wastewater Utility-Operating	906200 - Wastewater Utility-Operating
6 - Enterprises	6202 - Wastewater Util-Bond And Interest	906201 - Wastewater Util-Bond And Interest
6 - Enterprises	6204 - Wastewater Utility-Improvement	906205 - Wastewater Utility-Improvement
6 - Enterprises	6205 - Waste Water Construction	106852 - Enterprise Depreciation And Improvement
6 - Enterprises	6206 - SEWAGE CASH RESERVE	900009 - SEWAGE CASH RESERVE
6 - Enterprises	6601 - Wastewater Utility-Other #1	906206 - Wastewater Utility-Other #1
6 - Enterprises	6604 - Solid Waste Planning	902075 - Solid Waste Planning

Fund Type	Local Fund	Standard Fund
6 - Enterprises	7726 - Gasoline & Oil Fund	910902 - Gasoline & Oil Fund
7 - Internal Service	8902 - Aflac Fsa Agency Fund	910901 - Aflac Fsa Agency Fund
7 - Internal Service	8903 - Insurance-Other	910054 - Insurance-Other
8 - Pension Trust	8802 - Police Pension	107002 - Police Pension
12 - Other	4432 - Escrow	902199 - Escrow
12 - Other	8901 - Payroll	910037 - Payroll

**Highland Civil Town, Lake 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	Park Bonds Series 2021 A	\$407,000.00	\$0.00	\$101,000.00	\$306,000.00	\$102,000.00
	General Obligation Bonds	Redevelopment District Bonds of 2014	\$315,000.00	\$0.00	\$210,000.00	\$105,000.00	\$105,000.00
	General Obligation Bonds	Park Bond 2016	\$1,000,000.00	\$0.00	\$200,000.00	\$800,000.00	\$200,000.00
	General Obligation Bonds	Park Bonds Series 2021 B	\$2,893,000.00	\$0.00	\$289,000.00	\$2,604,000.00	\$289,000.00
	Revenue Bonds	Economic Development Revenue Bonds, Series 2018 (Cardinal Campus Project)	\$5,380,000.00	\$0.00	\$163,000.00	\$5,217,000.00	\$304,000.00
	Revenue Bonds	Economic Development Revenue Bonds, Series 2022 (Cardinal Campus Phase 2)	\$87,750.00	\$0.00	\$0.00	\$87,750.00	\$0.00
Governmental Activities Long Term Debt Total			\$10,082,750.00	\$0.00	\$963,000.00	\$9,119,750.00	\$1,000,000.00
WASTEWATER - Long Term Debt	General Obligation Bonds	Sanitary District Bonds, Series 2023	\$0.00	\$6,920,000.00	\$0.00	\$6,920,000.00	\$0.00
	General Obligation Bonds	Highland Sanitary Series 2007 B	\$399,500.00	\$0.00	\$114,000.00	\$285,500.00	\$114,000.00
	General Obligation Bonds	Sanitary Bonds of 2016 Series B	\$4,785,000.00	\$0.00	\$360,000.00	\$4,425,000.00	\$360,000.00
	General Obligation Bonds	Sanitary Bonds of 2017 B	\$1,624,000.00	\$0.00	\$464,000.00	\$1,160,000.00	\$464,000.00
	General Obligation Bonds	Sanitary Bonds of 2016 Series A	\$280,000.00	\$0.00	\$80,000.00	\$200,000.00	\$80,000.00
	General Obligation Bonds	Sanitary District Refunding Bond of 2020	\$3,225,000.00	\$0.00	\$500,000.00	\$2,725,000.00	\$295,000.00
WASTEWATER - Long Term Debt Total			\$10,313,500.00	\$6,920,000.00	\$1,518,000.00	\$15,715,500.00	\$1,313,000.00
WATER - Long Term Debt	General Obligation Bonds	Waterworks Special Taxing District Bonds 2015	\$325,000.00	\$0.00	\$130,000.00	\$195,000.00	\$130,000.00
	General Obligation Bonds	Waterworks Special Taxing District Bonds 2021	\$1,611,000.00	\$0.00	\$178,000.00	\$1,433,000.00	\$178,000.00
WATER - Long Term Debt Total			\$1,936,000.00	\$0.00	\$308,000.00	\$1,628,000.00	\$308,000.00
GRAND TOTAL			\$22,332,250.00	\$6,920,000.00	\$2,789,000.00	\$26,463,250.00	

Highland Civil Town, Lake County, Indiana
Deficit Fund Balances - 2023

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Governmental Activities	8850 - Park License Fees	-\$6.06
WATER	6102 - Water Utility-Bond And Interest	-\$53,107.05
Total deficit fund balances		-\$53,113.11

**Highland Civil Town, Lake County, Indiana
Leases 2023**

	Lessor	Description or Purpose	Annual Lease Payment Due in 2024	Lease Beginning Date	Lease Ending Date	Will you retain ownership of the property at the end of the lease term?
Governmental Activities (General)	Lincoln Center Building Corporation	To finance Park Facility	\$732,500.00	06/30/2011	02/01/2031	Y
	Highland Public Building Corporation	To finance Police Station Facility	\$750,500.00	07/01/2015	08/01/2034	Y
	Bci Capital Management Group	To finance Fire Truck	\$143,000.00	11/15/2021	08/01/2029	Y
	U.S. Bancorp Government Leasing	To finance Supervisor's Truck	\$9,801.92	09/06/2021	09/06/2024	Y
	Total Governmental Activities (General) \$1,635,801.92					
WASTEWATER (Wastewater Utility)	U.S. Bancorp Government Leasing	To finance Camera Truck	\$52,090.21	09/06/2022	9/06/2025	Y
	U.S. Bancorp Government Leasing	To finance Supervisor's Truck	\$9,801.91	09/06/2021	9/06/2024	Y
	Total WASTEWATER (Wastewater Utility) \$61,892.12					
WATER (Water Utility)	U.S. Bancorp Government Leasing	To finance Supervisor's Truck	\$9,801.91	09/06/2021	09/06/2024	Y
	Total WATER (Water Utility) \$9,801.91					
GRAND TOTAL \$1,707,495.95						

**Highland Civil Town, Lake County, Indiana
Transfer Report - 2023**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
Local Road And Street	\$246,294.00	General	\$398,900.00
Water Cash Reserve	\$247,500.00	Special Community Crossing Grant Fund	\$660,094.60
CEDIT ECONOMIC DEV. INCOME TAX FUND	\$245,822.00	Redevelopment Capital	\$1,669.00
SEWAGE CASH RESERVE	\$150,000.00	Water Utility-Improvement	\$999,734.12
Donations	\$1,400.00	Water Cash Reserve	\$1,047,120.19
Redevelopment General	\$1,669.00	Wastewater Utility-Improvement	\$515,679.51
Water Utility-Operating	\$2,064,555.17	SEWAGE CASH RESERVE	\$2,153,686.72
Water Utility-Improvement	\$93,637.94	Total Transfers In	\$5,776,884.14
Wastewater Utility-Operating	\$2,669,366.23		
Wastewater Utility-Improvement	\$56,639.80		
Total Transfers Out	\$5,776,884.14		

Fund Transfer To

Fund Transfer From

	1101 - General	2405 - Special Community Crossing Grant Fund	4406 - Redevelopment Capital	6105 - Water Utility- Improvement
2202 - Local Road And Street	-	246,294	-	-
2216 - Redevelopment General	-	-	1,669	-
2302 - Donations	1,400	-	-	-
4436 - CREDIT ECONOMIC DEV. INCOME TAX FUND	-	245,822	-	-
6101 - Water Utility-Operating	-	111,339	-	999,734
6105 - Water Utility-Improvement	-	-	-	-
6107 - Water Cash Reserve	247,500	-	-	-
6201 - Wastewater Utility-Operating	-	-	-	-
6204 - Wastewater Utility-Improvement	-	56,640	-	-
6206 - SEWAGE CASH RESERVE	150,000	-	-	-
Total	\$ 398,900	\$ 660,095	\$ 1,669	\$ 999,734

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.)

Fund Transfer From

	6107 - Water Cash Reserve	6204 - Wastewater Utility-Improvement	6206 - SEWAGE CASH RESERVE	Total
2202 - Local Road And Street	-	-	-	246,294
2216 - Redevelopment General	-	-	-	1,669
2302 - Donations	-	-	-	1,400
4436 - CEDIT ECONOMIC DEV. INCOME TAX FUND	-	-	-	245,822
6101 - Water Utility-Operating	953,482	-	-	2,064,555
6105 - Water Utility-Improvement	93,638	-	-	93,638
6107 - Water Cash Reserve	-	-	-	247,500
6201 - Wastewater Utility-Operating	-	515,680	2,153,687	2,669,366
6204 - Wastewater Utility-Improvement	-	-	-	56,640
6206 - SEWAGE CASH RESERVE	-	-	-	150,000
Total	\$ 1,047,120	\$ 515,680	\$ 2,153,687	\$ 5,776,884

**Highland Civil Town, Lake County, Indiana
Tax Abatement - 2023**

DIRECT				
Abatement Name	Purpose of the Abatement	The specific tax being abated	Amount of tax revenues reduced as a result of Tax Abatements	Amount receivable, if any, as a result of Tax Abatement
8845 Kennedy LLC	Economic Development	real property	\$596.29	\$3,953.07
High RE 3940 LLC	Economic Development	real property	\$37.26	\$247.04
Indiana Grocery Group LLC	Economic Development	real property	\$73.53	\$487.47
Peoples Bank SB	Economic Development	rreal property	\$180.09	\$1,193.92
Druktenis Realty LP	Economic Development	real property	\$54.28	\$359.84
Evajo LLC	Economic Development	real property	\$206.48	\$0.00
SKA Real Estate LLC	Economic Development	real property	\$46.60	\$308.93
SKA Real Estate LLC	Economic Development	real property	\$9.32	\$61.77
SKA Real Estate LLC	Economic Development	real property	\$0.36	\$2.40

INDIRECT				
Government Name	Abatement Name	The specific tax being abated	Amount of tax revenues reduced as a result of Tax Abatements	Amount receivable, if any, as a result of Tax Abatement
8845 Kennedy LLC	Economic Development	Real Property	\$370.11	\$0.00
Druktenis Realty LP	Economic Development	Real Property	\$33.69	\$0.00
Evajo LLC	Economic Development	Real Property	\$128.16	\$0.00
High RE 3940 LLC	Economic Development	Real Property	\$23.13	\$0.00
Indiana Grocery Group LLC	Economic Development	Real Property	\$45.64	\$0.00
Peoples Bank SB	Economic Development	Real Property	\$111.78	\$0.00
SKA Real Estate LLC	Economic Development	Real Property	\$28.92	\$0.00
SKA Real Estate LLC	Economic Development	Real Property	\$5.78	\$0.00
SKA Real Estate LLC	Economic Development	Real Property	\$0.22	\$0.00

**Highland Civil Town, Lake 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
Body Cameras	n/a	n/a	Indiana Department of Homeland Security	16.607	Town of Highland	n/a	Reimbursement Grant	2240 Public Safety Income Tax	\$32,000.00	\$1,640.00	\$0.00	\$0.00	\$0.00	\$0.00
Kennedy Avenue & Erie Lackawanna Trail Crossing DES# 1601163-Construction Engineering	Federal-Aid Highway Grant	U.S. Department of Transportation Highway Administration	Indiana Department of Transportation	20.205	Town of Highland	n/a	Reimbursement Grant	4403 Park Capital	\$34,169.80	\$33,082.83	\$0.00	\$0.00	\$0.00	\$0.00
Lake County DUI Task force	Alcohol Impaired Driving Countermeasures Incentive Grants I	US DEPT OF TRANSPORTATION	DUITF - City of Hobart	20.601	City of Hobart	K82009-03-03-17	Reimbursement Grant	1101 General Fund	\$1,497.60	\$1,497.60	\$0.00	\$0.00	\$0.00	\$0.00
OPO/Click it or Ticket	Alcohol Impaired Driving Countermeasures Incentive Grants I	US DEPARTMENT OF TRANSPORTATION	CITLI - City of Hobart	20.601	City of Hobart	n/a	Reimbursement Grant	1101 General Fund	\$12,157.82	\$12,883.36	\$0.00	\$0.00	\$0.00	\$0.00
Coronavirus Local Fiscal Relief Fund	Coronavirus Local Fiscal Relief Fund	Department of Treasury	Indiana Finance Authority	21.027	Coronavirus Local Fiscal Relief Fund	IN-1505	Advance Grant	2408 American Rescue Plan Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
HIDTA OT Reimbursement Grant	HIDTA	US DOJ	LCCTF - City of Crown Point	95.001	City of Crown Point	n/a	Reimbursement Grant	1101 General Fund	\$11,419.53	\$15,474.51	\$0.00	\$0.00	\$0.00	\$0.00
Bullet Proof Vest	Justice Assistance Grants/BVP Funds	Department of Justice	Department of Justice	16.607	Town of Highland	na	Reimbursement Grant	4402 MCCD	\$3,009.50	\$11,155.00	\$0.00	\$0.00	\$0.00	\$0.00

**Highland Civil Town, Lake 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	\$3,152,576.00	\$0.00	\$0.00	\$3,152,576.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$80,889.00	\$0.00	\$0.00	\$80,889.00
	Total	\$3,233,465.00	\$0.00	\$0.00	\$3,233,465.00
Governmental Activities - Depreciable Assets	Infrastructure	\$59,493,266.00	\$0.00	\$0.00	\$59,493,266.00
	Buildings	\$35,753,721.00	\$0.00	\$0.00	\$35,753,721.00
	Improvements Other Than Buildings	\$730,061.00	\$94,000.00	\$0.00	\$824,061.00
	Machinery, Equipment, and Vehicles	\$9,081,758.00	\$596,432.00	\$0.00	\$9,678,190.00
	Books and Other	\$212,904.32	\$0.00	\$0.00	\$212,904.32
	Total	\$105,271,710.32	\$690,432.00	\$0.00	\$105,962,142.32
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	\$32,905,361.00	\$726,060.00	\$0.00	\$33,631,421.00
	Buildings	\$8,983,706.00	\$689,331.00	\$0.00	\$9,673,037.00
	Improvements Other Than Buildings	\$526,047.00	\$27,142.00	\$0.00	\$553,189.00
	Machinery, Equipment, and Vehicles	\$5,733,290.00	\$553,561.00	\$0.00	\$6,286,851.00
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$48,148,404.00	\$1,996,094.00	\$0.00	\$50,144,498.00
WASTEWATER - Non-Depreciable Assets	Land	\$43,285.00	\$0.00	\$0.00	\$43,285.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$43,285.00	\$0.00	\$0.00	\$43,285.00
WASTEWATER - Depreciable Assets	Infrastructure	\$35,593,881.00	\$0.00	\$0.00	\$35,593,881.00
	Buildings	\$1,329,445.00	\$0.00	\$0.00	\$1,329,445.00
	Improvements Other Than Buildings	\$11,169.00	\$0.00	\$0.00	\$11,169.00
	Machinery, Equipment, and Vehicles	\$1,148,761.00	\$0.00	\$0.00	\$1,148,761.00

WASTEWATER - Depreciable Assets	Books and Other	\$42,895.00	\$0.00	\$0.00	\$42,895.00
	Total	\$38,126,151.00	\$0.00	\$0.00	\$38,126,151.00
WASTEWATER - Accumulated Depreciation Assets	Infrastructure	\$20,179,896.00	\$860,221.00	\$0.00	\$21,040,117.00
	Buildings	\$449,485.00	\$26,547.00	\$0.00	\$476,032.00
	Improvements Other Than Buildings	\$8,488.00	\$447.00	\$0.00	\$8,935.00
	Machinery, Equipment, and Vehicles	\$800,936.00	\$66,346.00	\$0.00	\$867,282.00
	Books and Other	\$42,895.00	\$0.00	\$0.00	\$42,895.00
	Total	\$21,481,700.00	\$953,561.00	\$0.00	\$22,435,261.00
WATER - Non-Depreciable Assets	Land	\$17,661.00	\$0.00	\$0.00	\$17,661.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	Total	\$17,661.00	\$0.00	\$0.00	\$17,661.00
WATER - Depreciable Assets	Infrastructure	\$18,770,049.00	\$0.00	\$0.00	\$18,770,049.00
	Buildings	\$4,495,193.00	\$0.00	\$0.00	\$4,495,193.00
	Improvements Other Than Buildings	\$37,417.00	\$0.00	\$0.00	\$37,417.00
	Machinery, Equipment, and Vehicles	\$314,860.00	\$0.00	\$0.00	\$314,860.00
	Books and Other	\$36,838.00	\$0.00	\$0.00	\$36,838.00
	Total	\$23,654,357.00	\$0.00	\$0.00	\$23,654,357.00
WATER - Accumulated Depreciation Assets	Infrastructure	\$8,616,605.00	\$441,629.00	\$0.00	\$9,058,234.00
	Buildings	\$3,115,481.00	\$84,532.00	\$0.00	\$3,200,013.00
	Improvements Other Than Buildings	\$28,437.00	\$1,497.00	\$0.00	\$29,934.00
	Machinery, Equipment, and Vehicles	\$262,866.00	\$11,299.00	\$0.00	\$274,165.00
	Books and Other	\$36,838.00	\$0.00	\$0.00	\$36,838.00
	Total	\$12,060,227.00	\$538,957.00	\$0.00	\$12,599,184.00

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

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$73.36	\$0.00
WASTEWATER	\$25,514.49	\$1,010,967.66
WATER	\$0.00	\$430,029.51

**Highland Civil Town, Lake 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