

# Annual Financial Report

INDIANA  
Gateway for government units



Indiana State Board of Accounts

2021

HIGHLAND CIVIL TOWN

Lake County

Submitted on 3/1/2022 12:46:00 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 - 2021  
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2021	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2021
<b>Governmental Activities</b>	001	General	\$6,090,800.67	\$9,125,569.79	\$9,063,371.94	\$6,152,998.52
	002	Motor Vehicle Highway	\$709,855.35	\$1,020,582.63	\$937,033.86	\$793,404.12
	003	Unsafe Building	\$142,699.86	\$27.70	\$0.00	\$142,727.56
	004	Local Road And Street	\$226,380.94	\$441,850.36	\$134,941.58	\$533,289.72
	006	Parks And Recreation	\$1,317,852.67	\$2,272,619.81	\$2,185,160.92	\$1,405,311.56
	007	Donations #6	\$13,024.08	\$6,266.89	\$1,784.61	\$17,506.36
	009	Escrow	\$9,884.09	\$3.13	\$0.00	\$9,887.22
	010	Park Bond (Proceeds)	\$619,608.98	\$3,320,102.96	\$378,775.86	\$3,560,936.08
	011	Park Non-Exempt B & I Fund	\$1,089,792.24	\$572,213.94	\$1,268,887.50	\$393,118.68
	012	Park License Fees	\$0.02	\$26,896.04	\$26,896.04	\$0.02
	014	Vips/Park Safety	\$26,128.96	\$6,000.00	\$0.00	\$32,128.96
	015	Federal Grants # 1	\$1.20	\$0.00	\$0.00	\$1.20
	016	Federal Seized Assets	\$19,726.01	\$8.00	\$0.00	\$19,734.01
	017	Local Seized Assets	\$17,787.09	\$1,172.99	\$0.00	\$18,960.08
	018	Law Enforcement Continuing Ed	\$90,594.05	\$36,803.16	\$74,481.44	\$52,915.77
	020	Hazardous Materials	\$4,807.56	\$0.00	\$503.00	\$4,304.56
	021	Fire Hs Grant	\$21.72	\$0.00	\$0.00	\$21.72
	022	Retainage	\$33,612.94	\$0.00	\$0.00	\$33,612.94
	023	Corp B & I - New Debt	\$374,443.32	\$786,480.74	\$818,500.00	\$342,424.06
	024	Innkeepers	\$31,870.24	\$4,728.14	\$0.00	\$36,598.38
	026	Aflac Fsa Agency Fund	\$16,813.29	\$622.44	\$928.80	\$16,506.93
	027	Insurance-Other	-\$178,295.56	\$2,941,327.25	\$2,891,382.08	-\$128,350.39
	028	Gasoline & Oil Fund	\$236.44	\$131,699.19	\$131,699.19	\$236.44
	029	Local Underground Storage Tank Trust	\$0.00	\$15,000.00	\$0.00	\$15,000.00
	030	Ict Fund	\$315,761.90	\$214,515.29	\$285,279.96	\$244,997.23
	031	Solid Waste Planning	\$192,146.59	\$142,446.65	\$187,925.61	\$146,667.63
	033	Donations	\$67,791.93	\$12,949.15	\$14,133.19	\$66,607.89
	034	INDIANA BICENTENNIAL LEGACY PROJECT FUND	\$142.84	\$0.00	\$0.00	\$142.84
	036	Special Events	\$59,091.11	\$144,516.13	\$134,436.51	\$69,170.73

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2021	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2021
<b>Governmental Activities</b>	038	Rainy Day	\$255,847.00	\$400,062.87	\$0.00	\$655,909.87
	050	Police Pension	\$588,098.05	\$862,284.15	\$842,410.30	\$607,971.90
	054	Cumulative Capl Imprv Cigarette Tax	\$149,492.21	\$48,975.18	\$64,894.90	\$133,572.49
	055	Cumulative Capital Development	\$1,767,994.50	\$606,636.73	\$556,138.16	\$1,818,493.07
	057	Highway Of Flags	\$27,807.37	\$17.11	\$0.00	\$27,824.48
	059	Shared Ethics	\$89,404.38	\$26,996.69	\$24,682.59	\$91,718.48
	083	General Improvement	\$153,727.61	\$7,521.87	\$33,866.86	\$127,382.62
	085	Traffic Violations	\$5,797.00	\$75,850.00	\$78,250.00	\$3,397.00
	086	Enforcement Block Grant	\$234.19	\$0.00	\$0.00	\$234.19
	088	Municipal Cumulative Street	\$4,494.41	\$23,196.85	\$23,530.80	\$4,160.46
	091	Gaming Revenue Fund	\$145,711.97	\$183,354.21	\$291,764.43	\$37,301.75
	093	Special Public Safety	\$15,567.43	\$503.79	\$1,936.00	\$14,135.22
	094	Redevelopment General	\$399,439.04	\$263,995.13	\$296,805.36	\$366,628.81
	095	Economic Development	\$37,936.00	\$250.00	\$0.00	\$38,186.00
	096	Redevelopment Capital	\$1,907,830.80	\$55,482.77	\$180,670.42	\$1,782,643.15
	098	Highland Downtown Tif	\$656,169.51	\$385,942.49	\$175,004.32	\$867,107.68
	099	Highland Acres Tif	\$594,237.64	\$104,739.31	\$0.00	\$698,976.95
	100	Commercial Corridor	\$3,640,554.54	\$453,584.96	\$0.00	\$4,094,139.50
	101	Redevelopment Bnd & Int Non-Exempt	\$108,618.09	\$295,373.72	\$226,401.88	\$177,589.93
	104	Special Community Crossing Grant Fund	\$413,794.21	\$905,380.04	\$1,116,805.56	\$202,368.69
	107	Cardinal Campus Allocation	\$180,320.65	\$236,130.72	\$213,552.57	\$202,898.80
	175	CARES REIMBURSEMENT GRANT	\$726,156.00	\$0.00	\$726,156.00	\$0.00
	176	CARES ACT CDBG FUND	\$11,725.72	\$0.00	\$11,725.72	\$0.00
	177	American Rescue Plan	\$0.00	\$2,519,169.96	\$0.00	\$2,519,169.96
	249	CAGIT PUBLIC SAFETY	\$1,519,789.64	\$648,328.85	\$222,738.19	\$1,945,380.30
	250	CEDIT ECONOMIC DEV. INCOME TAX FUND	\$1,738,636.51	\$721,648.97	\$279,720.70	\$2,180,564.78
	701	Payroll	\$39.41	\$113.36	\$0.00	\$152.77
		<b>SubTotal</b>	<b>\$26,432,004.41</b>	<b>\$30,049,942.11</b>	<b>\$23,903,176.85</b>	<b>\$32,578,769.67</b>
<b>WASTEWATER</b>	040	Wastewater Utility-Other #1	\$615,232.65	\$2,731,677.70	\$2,059,537.55	\$1,287,372.80
	042	Sanitary B & 1 - New Debt	\$539,287.51	\$1,815,874.12	\$1,926,469.23	\$428,692.40
	043	Wastewater Utility-Other #3	\$260,092.75	\$6,953.70	\$0.00	\$267,046.45
	044	Wastewater Utility-Other #4	\$1,419,200.90	\$3,625.91	\$1,137,080.86	\$285,745.95

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2021	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2021
<b>WASTEWATER</b>	070	Wastewater Utility-Operating	\$700,124.21	\$3,594,204.93	\$3,594,204.93	\$700,124.21
	071	Wastewater Util-Bond And Interest	\$1,244.00	\$0.00	\$0.00	\$1,244.00
	072	Wastewater Utility-Improvement	\$760,509.53	\$407,888.46	\$368,397.99	\$800,000.00
	073	SEWAGE CASH RESERVE	\$1,821.10	\$2,461,670.32	\$0.00	\$2,463,491.42
		<b>SubTotal</b>	<b>\$4,297,512.65</b>	<b>\$11,021,895.14</b>	<b>\$9,085,690.56</b>	<b>\$6,233,717.23</b>
<b>WATER</b>	061	Water Utility-Bond And Interest	-\$482.61	\$197,335.62	\$141,468.86	\$55,384.15
	062	Water Utility-Customer Deposit	\$95,065.26	\$7,066.81	\$4,050.00	\$98,082.07
	064	Water Utility-Operating	\$700,129.17	\$3,210,138.23	\$3,210,267.40	\$700,000.00
	066	Water Utility-Improvement	\$608,541.02	\$526,497.68	\$335,038.70	\$800,000.00
	067	Water Cash Reserve	\$258,252.10	\$302,481.11	\$321,732.45	\$239,000.76
	068	Water Capital	\$0.00	\$1,700,000.00	\$1,583,449.47	\$116,550.53
		<b>SubTotal</b>	<b>\$1,661,504.94</b>	<b>\$5,943,519.45</b>	<b>\$5,596,006.88</b>	<b>\$2,009,017.51</b>
	<b>GRAND TOTAL</b>	<b>\$32,391,022.00</b>	<b>\$47,015,356.70</b>	<b>\$38,584,874.29</b>	<b>\$40,821,504.41</b>	

**Highland Civil Town, Lake County, Indiana  
Detailed Receipts - 2021**

Governmental Activities	General	General Property Taxes	\$5,778,857.90
		ABC Excise Tax Distribution	\$23,595.00
		Cigarette Tax Distribution	\$13,295.28
		Financial Institution Tax distribution	\$58,443.54
		Vehicle/Aircraft Excise Tax Distribution	\$456,212.33
		Commercial Vehicle Excise Tax Distribution (CVET)	\$23,373.28
		ABC Gallonage Tax Distribution	\$62,572.91
		Federal and State Grants and Distributions - Other/999 - Federal and State Grants and Distributions - Other	\$21,597.43
		<b>Total Taxes and Intergovernmental</b>	<b>\$6,437,947.67</b>
		Electrical and Plumbing Licenses and Permits	\$85,256.98
		Food and Amusement Licenses and Permits	\$4,700.00
		Planning, Zoning, and Building Permits and Fees	\$549,466.55
		Sign Permits	\$40,000.00
		Dog Licenses	\$6,635.00
		Cable TV Licenses	\$381,626.69
		Other Licenses and Permits/999 - Other Licenses and Permits	\$64,080.00
		<b>Total Licenses and Permits</b>	<b>\$1,131,765.22</b>
		Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales, and Fees	\$129,954.62
		<b>Total Charges for Services</b>	<b>\$129,954.62</b>
		Court Costs and Fees	\$24,876.69
		Other Fines and Forfeitures/999 - Other Fines and Forfeitures	\$22,543.00
		<b>Total Fines, Forfeitures, and Fees</b>	<b>\$47,419.69</b>
		Earnings on Investments and Deposits	\$2,246.06
		Refunds and Reimbursements	\$113,613.38
		Transfers In - Transferred from Another Fund	\$737,881.72
		Grants and Distributions from Non-Governmental Entities	\$4,000.00
		Other Receipts/997 - LIABILITY ADJ	\$2,227.40
		Other Receipts/998 - investment offset	\$408,549.73
		Other Receipts/999 - Other Receipts	\$109,964.30
		<b>Total Other Receipts</b>	<b>\$1,378,482.59</b>
		<b>Total General</b>	<b>\$9,125,569.79</b>

Motor Vehicle Highway	Motor Vehicle Highway Distribution	\$995,407.55
<b>Total Taxes and Intergovernmental</b>		<b>\$995,407.55</b>
	Earnings on Investments and Deposits	\$7.28
	Refunds and Reimbursements	\$4,676.80
	Other Receipts/999 - Other Receipts	\$20,491.00
<b>Total Other Receipts</b>		<b>\$25,175.08</b>
<b>Total Motor Vehicle Highway</b>		<b>\$1,020,582.63</b>
Unsafe Building	Earnings on Investments and Deposits	\$27.70
<b>Total Other Receipts</b>		<b>\$27.70</b>
<b>Total Unsafe Building</b>		<b>\$27.70</b>
Local Road And Street	Local Road and Street Distribution	\$441,846.37
<b>Total Taxes and Intergovernmental</b>		<b>\$441,846.37</b>
	Earnings on Investments and Deposits	\$3.99
<b>Total Other Receipts</b>		<b>\$3.99</b>
<b>Total Local Road And Street</b>		<b>\$441,850.36</b>
Parks And Recreation	General Property Taxes	\$1,089,152.36
	Financial Institution Tax distribution	\$11,010.93
	Vehicle/Aircraft Excise Tax Distribution	\$85,951.69
	Commercial Vehicle Excise Tax Distribution (CVET)	\$4,403.60
<b>Total Taxes and Intergovernmental</b>		<b>\$1,190,518.58</b>
	Park and Recreation Receipts	\$757,232.94
	Rental of Property	\$208,146.80
	Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales, and Fees	\$32,714.55
<b>Total Charges for Services</b>		<b>\$998,094.29</b>
	Earnings on Investments and Deposits	\$385.37
	Refunds and Reimbursements	\$2,548.54
	Other Receipts/999 - Other Receipts	\$81,073.03
<b>Total Other Receipts</b>		<b>\$84,006.94</b>
<b>Total Parks And Recreation</b>		<b>\$2,272,619.81</b>
Donations #6	Earnings on Investments and Deposits	\$6.89
	Donations, Gifts, and Bequests	\$6,260.00
<b>Total Other Receipts</b>		<b>\$6,266.89</b>
<b>Total Donations #6</b>		<b>\$6,266.89</b>

Escrow	Earnings on Investments and Deposits	\$3.13
<b>Total Other Receipts</b>		<b>\$3.13</b>
<b>Total Escrow</b>		<b>\$3.13</b>
Park Bond (Proceeds)	Earnings on Investments and Deposits	\$138.87
	Proceeds from Borrowings other than Tax Anticipation Warrants	\$3,300,000.00
	Refunds and Reimbursements	\$19,803.09
	Other Receipts/999 - Other Receipts	\$161.00
<b>Total Other Receipts</b>		<b>\$3,320,102.96</b>
<b>Total Park Bond (Proceeds)</b>		<b>\$3,320,102.96</b>
Park Non-Exempt B & I Fund	General Property Taxes	\$524,806.09
	Financial Institution Tax distribution	\$5,149.69
	Vehicle/Aircraft Excise Tax Distribution	\$40,198.65
	Commercial Vehicle Excise Tax Distribution (CVET)	\$2,059.51
<b>Total Taxes and Intergovernmental</b>		<b>\$572,213.94</b>
<b>Total Park Non-Exempt B &amp; I Fund</b>		<b>\$572,213.94</b>
Park License Fees	Other Receipts/999 - Other Receipts	\$26,896.04
<b>Total Other Receipts</b>		<b>\$26,896.04</b>
<b>Total Park License Fees</b>		<b>\$26,896.04</b>
Vips/Park Safety	Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales, and Fees	\$6,000.00
<b>Total Charges for Services</b>		<b>\$6,000.00</b>
<b>Total Vips/Park Safety</b>		<b>\$6,000.00</b>
Federal Seized Assets	Earnings on Investments and Deposits	\$8.00
<b>Total Other Receipts</b>		<b>\$8.00</b>
<b>Total Federal Seized Assets</b>		<b>\$8.00</b>
Local Seized Assets	Earnings on Investments and Deposits	\$6.52
	Other Receipts/999 - Other Receipts	\$1,166.47
<b>Total Other Receipts</b>		<b>\$1,172.99</b>
<b>Total Local Seized Assets</b>		<b>\$1,172.99</b>

Law Enforcement Continuing Ed	Gun Permits	\$8,262.00
<b>Total Licenses and Permits</b>		<b>\$8,262.00</b>
	Document and Copy Fees	\$23,380.00
	Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales, and Fees	\$5,058.00
<b>Total Charges for Services</b>		<b>\$28,438.00</b>
	Earnings on Investments and Deposits	\$33.18
	Other Receipts/999 - Other Receipts	\$69.98
<b>Total Other Receipts</b>		<b>\$103.16</b>
<b>Total Law Enforcement Continuing Ed</b>		<b>\$36,803.16</b>
Corp B & I - New Debt	General Property Taxes	\$721,308.83
	Financial Institution Tax distribution	\$7,079.31
	Vehicle/Aircraft Excise Tax Distribution	\$55,261.38
	Commercial Vehicle Excise Tax Distribution (CVET)	\$2,831.22
<b>Total Taxes and Intergovernmental</b>		<b>\$786,480.74</b>
<b>Total Corp B &amp; I - New Debt</b>		<b>\$786,480.74</b>
Innkeepers	Innkeepers Tax	\$4,725.00
<b>Total Taxes and Intergovernmental</b>		<b>\$4,725.00</b>
	Earnings on Investments and Deposits	\$3.14
<b>Total Other Receipts</b>		<b>\$3.14</b>
<b>Total Innkeepers</b>		<b>\$4,728.14</b>
Aflac Fsa Agency Fund	Earnings on Investments and Deposits	\$2.84
	Refunds and Reimbursements	\$619.60
<b>Total Other Receipts</b>		<b>\$622.44</b>
<b>Total Aflac Fsa Agency Fund</b>		<b>\$622.44</b>
Insurance-Other	Refunds and Reimbursements	\$375,962.83
	Other Receipts/999 - Other Receipts	\$2,565,364.42
<b>Total Other Receipts</b>		<b>\$2,941,327.25</b>
<b>Total Insurance-Other</b>		<b>\$2,941,327.25</b>
Gasoline & Oil Fund	Refunds and Reimbursements	\$131,699.19
<b>Total Other Receipts</b>		<b>\$131,699.19</b>
<b>Total Gasoline &amp; Oil Fund</b>		<b>\$131,699.19</b>



Local Underground Storage Tank Trust	Other Receipts/27100 - Other	\$15,000.00
<b>Total Other Receipts</b>		<b>\$15,000.00</b>
<b>Total Local Underground Storage Tank Trust</b>		<b>\$15,000.00</b>
Ict Fund	Earnings on Investments and Deposits	\$49.29
	Refunds and Reimbursements	\$300.00
	Other Receipts/999 - Other Receipts	\$214,166.00
<b>Total Other Receipts</b>		<b>\$214,515.29</b>
<b>Total Ict Fund</b>		<b>\$214,515.29</b>
Solid Waste Planning	Garbage/Trash/Recycling/Landfill Fees and Charges	\$142,368.00
<b>Total Charges for Services</b>		<b>\$142,368.00</b>
	Sale of Investments	\$96,332.90
	Earnings on Investments and Deposits	\$78.65
<b>Total Other Receipts</b>		<b>\$96,411.55</b>
<b>Total Solid Waste Planning</b>		<b>\$238,779.55</b>
Donations	Donations, Gifts, and Bequests	\$12,949.15
<b>Total Other Receipts</b>		<b>\$12,949.15</b>
<b>Total Donations</b>		<b>\$12,949.15</b>
Special Events	Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales, and Fees	\$138,325.91
<b>Total Charges for Services</b>		<b>\$138,325.91</b>
	Donations, Gifts, and Bequests	\$2,532.00
	Other Receipts/999 - Other Receipts	\$3,658.22
<b>Total Other Receipts</b>		<b>\$6,190.22</b>
<b>Total Special Events</b>		<b>\$144,516.13</b>
Rainy Day	Earnings on Investments and Deposits	\$62.87
	Transfers In - Transferred from Another Fund	\$400,000.00
<b>Total Other Receipts</b>		<b>\$400,062.87</b>
<b>Total Rainy Day</b>		<b>\$400,062.87</b>

Governmental Activities	Police Pension	General Property Taxes	\$1,198.18
		Financial Institution Tax distribution	\$12.06
		Vehicle/Aircraft Excise Tax Distribution	\$94.14
		Commercial Vehicle Excise Tax Distribution (CVET)	\$4.83
	<b>Total Taxes and Intergovernmental</b>		<b>\$1,309.21</b>
		Earnings on Investments and Deposits	\$394.53
		Refunds and Reimbursements	\$843,091.72
		Other Receipts/999 - Other Receipts	\$17,488.69
	<b>Total Other Receipts</b>		<b>\$860,974.94</b>
	<b>Total Police Pension</b>		<b>\$862,284.15</b>
	Cumulative Capl Imprv Cigarette Tax	Cigarette Tax Distribution	\$48,749.35
	<b>Total Taxes and Intergovernmental</b>		<b>\$48,749.35</b>
		Earnings on Investments and Deposits	\$225.83
	<b>Total Other Receipts</b>		<b>\$225.83</b>
	<b>Total Cumulative Capl Imprv Cigarette Tax</b>		<b>\$48,975.18</b>
	Cumulative Capital Development	General Property Taxes	\$553,562.59
		Financial Institution Tax distribution	\$5,595.92
		Vehicle/Aircraft Excise Tax Distribution	\$43,681.91
		Commercial Vehicle Excise Tax Distribution (CVET)	\$2,237.97
	<b>Total Taxes and Intergovernmental</b>		<b>\$605,078.39</b>
		Sale of Investments	\$999,994.32
		Earnings on Investments and Deposits	\$198.34
		Other Receipts/999 - Other Receipts	\$1,360.00
	<b>Total Other Receipts</b>		<b>\$1,001,552.66</b>
	<b>Total Cumulative Capital Development</b>		<b>\$1,606,631.05</b>
	Highway Of Flags	Earnings on Investments and Deposits	\$17.11
	<b>Total Other Receipts</b>		<b>\$17.11</b>
	<b>Total Highway Of Flags</b>		<b>\$17.11</b>

Governmental Activities	Shared Ethics	Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales, and Fees	\$25,309.50
	<b>Total Charges for Services</b>		<b>\$25,309.50</b>
		Earnings on Investments and Deposits	\$7.59
		Donations, Gifts, and Bequests	\$1,540.50
		Other Receipts/999 - Other Receipts	\$139.10
	<b>Total Other Receipts</b>		<b>\$1,687.19</b>
	<b>Total Shared Ethics</b>		<b>\$26,996.69</b>
	General Improvement	Earnings on Investments and Deposits	\$90.47
		Other Receipts/999 - Other Receipts	\$7,431.40
	<b>Total Other Receipts</b>		<b>\$7,521.87</b>
	<b>Total General Improvement</b>		<b>\$7,521.87</b>
	Traffic Violations	Other Receipts/999 - Other Receipts	\$75,850.00
	<b>Total Other Receipts</b>		<b>\$75,850.00</b>
	<b>Total Traffic Violations</b>		<b>\$75,850.00</b>
	Municipal Cumulative Street	Sale of Investments	\$4,998.95
		Earnings on Investments and Deposits	\$1.05
		Other Receipts/999 - Other Receipts	\$23,195.80
	<b>Total Other Receipts</b>		<b>\$28,195.80</b>
	<b>Total Municipal Cumulative Street</b>		<b>\$28,195.80</b>
	Gaming Revenue Fund	Casino/Riverboat Distribution	\$183,351.22
	<b>Total Taxes and Intergovernmental</b>		<b>\$183,351.22</b>
		Earnings on Investments and Deposits	\$2.99
	<b>Total Other Receipts</b>		<b>\$2.99</b>
	<b>Total Gaming Revenue Fund</b>		<b>\$183,354.21</b>
	Special Public Safety	Food and Amusement Licenses and Permits	\$500.00
	<b>Total Licenses and Permits</b>		<b>\$500.00</b>
		Earnings on Investments and Deposits	\$3.79
	<b>Total Other Receipts</b>		<b>\$3.79</b>
	<b>Total Special Public Safety</b>		<b>\$503.79</b>

Governmental Activities	Redevelopment General	General Property Taxes	\$239,637.48
		Financial Institution Tax distribution	\$2,424.10
		Vehicle/Aircraft Excise Tax Distribution	\$18,922.55
		Commercial Vehicle Excise Tax Distribution (CVET)	\$969.47
	<b>Total Taxes and Intergovernmental</b>		<b>\$261,953.60</b>
		Rental of Property	\$575.00
	<b>Total Charges for Services</b>		<b>\$575.00</b>
		Earnings on Investments and Deposits	\$458.55
		Refunds and Reimbursements	\$857.98
		Other Receipts/999 - Other Receipts	\$150.00
	<b>Total Other Receipts</b>		<b>\$1,466.53</b>
	<b>Total Redevelopment General</b>		<b>\$263,995.13</b>
	Economic Development	Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales, and Fees	\$250.00
	<b>Total Charges for Services</b>		<b>\$250.00</b>
	<b>Total Economic Development</b>		<b>\$250.00</b>
	Redevelopment Capital	Federal and State Grants and Distributions - Other/999 - Federal and State Grants and Distributions - Other	\$40,000.00
	<b>Total Taxes and Intergovernmental</b>		<b>\$40,000.00</b>
		Earnings on Investments and Deposits	\$3,876.37
		Other Receipts/999 - Other Receipts	\$11,606.40
	<b>Total Other Receipts</b>		<b>\$15,482.77</b>
	<b>Total Redevelopment Capital</b>		<b>\$55,482.77</b>
	Highland Downtown Tif	General Property Taxes	\$385,942.49
	<b>Total Taxes and Intergovernmental</b>		<b>\$385,942.49</b>
	<b>Total Highland Downtown Tif</b>		<b>\$385,942.49</b>
	Highland Acres Tif	General Property Taxes	\$104,739.31
	<b>Total Taxes and Intergovernmental</b>		<b>\$104,739.31</b>
	<b>Total Highland Acres Tif</b>		<b>\$104,739.31</b>
	Commercial Corridor	General Property Taxes	\$453,584.96
	<b>Total Taxes and Intergovernmental</b>		<b>\$453,584.96</b>
	<b>Total Commercial Corridor</b>		<b>\$453,584.96</b>

Redevelopment Bnd & Int Non-Exempt	General Property Taxes	\$186,917.23
	Financial Institution Tax distribution	\$1,833.15
	Vehicle/Aircraft Excise Tax Distribution	\$14,309.59
	Commercial Vehicle Excise Tax Distribution (CVET)	\$733.12
<b>Total Taxes and Intergovernmental</b>		<b>\$203,793.09</b>
	Sale of Capital Assets	\$74,339.37
	Other Receipts/999 - Other Receipts	\$17,241.26
<b>Total Other Receipts</b>		<b>\$91,580.63</b>
<b>Total Redevelopment Bnd &amp; Int Non-Exempt</b>		<b>\$295,373.72</b>
Special Community Crossing Grant Fund	Transfers In - Transferred from Another Fund	\$374,366.00
	Grants and Distributions from Non-Governmental Entities	\$531,014.04
<b>Total Other Receipts</b>		<b>\$905,380.04</b>
<b>Total Special Community Crossing Grant Fund</b>		<b>\$905,380.04</b>
Cardinal Campus Allocation	General Property Taxes	\$236,130.72
<b>Total Taxes and Intergovernmental</b>		<b>\$236,130.72</b>
<b>Total Cardinal Campus Allocation</b>		<b>\$236,130.72</b>
American Rescue Plan	Federal and State Grants and Distributions - Health and Welfare	\$2,519,169.96
<b>Total Taxes and Intergovernmental</b>		<b>\$2,519,169.96</b>
<b>Total American Rescue Plan</b>		<b>\$2,519,169.96</b>
CAGIT PUBLIC SAFETY	Local Income Tax (LIT) for Public Safety	\$646,460.96
<b>Total Taxes and Intergovernmental</b>		<b>\$646,460.96</b>
	Earnings on Investments and Deposits	\$1,867.89
<b>Total Other Receipts</b>		<b>\$1,867.89</b>
<b>Total CAGIT PUBLIC SAFETY</b>		<b>\$648,328.85</b>
CEDIT ECONOMIC DEV. INCOME TAX FUND	Local Income Tax (LIT) for Economic Development	\$719,781.07
<b>Total Taxes and Intergovernmental</b>		<b>\$719,781.07</b>
	Earnings on Investments and Deposits	\$1,867.90
<b>Total Other Receipts</b>		<b>\$1,867.90</b>
<b>Total CEDIT ECONOMIC DEV. INCOME TAX FUND</b>		<b>\$721,648.97</b>

Governmental Activities	Payroll	Earnings on Investments and Deposits	\$12.63
		Other Receipts/998 - LIABILITY ADJ	\$3.95
		Other Receipts/999 - Other Receipts	\$96.78
	<b>Total Other Receipts</b>		<b>\$113.36</b>
	<b>Total Payroll</b>		<b>\$113.36</b>
<b>Total Governmental Activities</b>			<b>\$31,151,268.28</b>
WASTEWATER	Wastewater Utility-Other #1	General Property Taxes	\$178,529.93
		Financial Institution Tax distribution	\$1,521.72
		Commercial Vehicle Excise Tax Distribution (CVET)	\$18,015.12
	<b>Total Taxes and Intergovernmental</b>		<b>\$198,066.77</b>
		Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales, and Fees	\$2,501,866.99
	<b>Total Charges for Services</b>		<b>\$2,501,866.99</b>
		Utility Penalties	\$21,076.63
	<b>Total Utility Penalties</b>		<b>\$21,076.63</b>
		Refunds and Reimbursements	\$10,667.31
	<b>Total Other Receipts</b>		<b>\$10,667.31</b>
	<b>Total Wastewater Utility-Other #1</b>		<b>\$2,731,677.70</b>
	Sanitary B & 1 - New Debt	General Property Taxes	\$1,671,471.44
		Financial Institution Tax distribution	\$11,247.49
		Commercial Vehicle Excise Tax Distribution (CVET)	\$133,155.19
	<b>Total Taxes and Intergovernmental</b>		<b>\$1,815,874.12</b>
	<b>Total Sanitary B &amp; 1 - New Debt</b>		<b>\$1,815,874.12</b>
	Wastewater Utility-Other #3	Earnings on Investments and Deposits	\$1,672.51
		Other Receipts/999 - Other Receipts	\$5,281.19
	<b>Total Other Receipts</b>		<b>\$6,953.70</b>
	<b>Total Wastewater Utility-Other #3</b>		<b>\$6,953.70</b>
	Wastewater Utility-Other #4	Earnings on Investments and Deposits	\$3,625.91
	<b>Total Other Receipts</b>		<b>\$3,625.91</b>
	<b>Total Wastewater Utility-Other #4</b>		<b>\$3,625.91</b>

WASTEWATER	Wastewater Utility-Operating	Storm Water Fees	\$2,242,234.44
		Sewage Fees	\$1,186,507.33
		Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales, and Fees	\$6,820.00
		<b>Total Charges for Services</b>	<b>\$3,435,561.77</b>
		Utility Penalties	\$53,932.25
		<b>Total Utility Penalties</b>	<b>\$53,932.25</b>
		Refunds and Reimbursements	\$31,099.44
		Other Receipts/999 - Other Receipts	\$73,611.47
		<b>Total Other Receipts</b>	<b>\$104,710.91</b>
		<b>Total Wastewater Utility-Operating</b>	<b>\$3,594,204.93</b>
Wastewater Utility-Improvement		Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales, and Fees	\$348,908.46
		<b>Total Charges for Services</b>	<b>\$348,908.46</b>
		Other Receipts/999 - Other Receipts	\$58,980.00
		<b>Total Other Receipts</b>	<b>\$58,980.00</b>
		<b>Total Wastewater Utility-Improvement</b>	<b>\$407,888.46</b>
SEWAGE CASH RESERVE		Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales, and Fees	\$2,461,670.32
		<b>Total Charges for Services</b>	<b>\$2,461,670.32</b>
		<b>Total SEWAGE CASH RESERVE</b>	<b>\$2,461,670.32</b>
<b>Total WASTEWATER</b>			<b>\$11,021,895.14</b>

WATER	Water Utility-Bond And Interest	General Property Taxes	\$115,025.99
		Commercial Vehicle Excise Tax Distribution (CVET)	\$1,705.00
		Other Taxes/999 - Vehicle/Aircraft Excise Tax Distribution	\$9,037.63
	<b>Total Taxes and Intergovernmental</b>		<b>\$125,768.62</b>
		Transfers In - Transferred from Another Fund	\$71,567.00
	<b>Total Other Receipts</b>		<b>\$71,567.00</b>
	<b>Total Water Utility-Bond And Interest</b>		<b>\$197,335.62</b>
	Water Utility-Customer Deposit	Other Receipts/998 - LIABILITY ADJ	\$6,812.68
		Other Receipts/999 - Other Receipts	\$254.13
	<b>Total Other Receipts</b>		<b>\$7,066.81</b>
	<b>Total Water Utility-Customer Deposit</b>		<b>\$7,066.81</b>
	Water Utility-Operating	Rental of Property	\$97,522.00
		Metered or Measured Sales and Services	\$2,372,574.05
		Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales, and Fees	\$410,168.59
	<b>Total Charges for Services</b>		<b>\$2,880,264.64</b>
		Utility Penalties	\$104,015.26
	<b>Total Utility Penalties</b>		<b>\$104,015.26</b>
		Refunds and Reimbursements	\$9,139.42
		Other Receipts/999 - Other Receipts	\$216,718.91
	<b>Total Other Receipts</b>		<b>\$225,858.33</b>
	<b>Total Water Utility-Operating</b>		<b>\$3,210,138.23</b>
	Water Utility-Improvement	Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales, and Fees	\$526,430.28
	<b>Total Charges for Services</b>		<b>\$526,430.28</b>
		Earnings on Investments and Deposits	\$67.40
	<b>Total Other Receipts</b>		<b>\$67.40</b>
	<b>Total Water Utility-Improvement</b>		<b>\$526,497.68</b>
	Water Cash Reserve	Other Charges for Services, Sales, and Fees/999 - Other Charges for Services, Sales, and Fees	\$302,481.11
	<b>Total Charges for Services</b>		<b>\$302,481.11</b>
	<b>Total Water Cash Reserve</b>		<b>\$302,481.11</b>
	Water Capital	Proceeds from Borrowings other than Tax Anticipation Warrants	\$1,700,000.00
	<b>Total Other Receipts</b>		<b>\$1,700,000.00</b>
	<b>Total Water Capital</b>		<b>\$1,700,000.00</b>
	<b>Total WATER</b>		<b>\$5,943,519.45</b>



**Highland Civil Town, Lake County, Indiana  
Disbursements by Fund - 2021**

Governmental Activities	General	Salaries and Wages	\$4,269,061.85
		Employee Benefits	\$807,693.53
		<b>Total Personal Services</b>	<b>\$5,076,755.38</b>
<hr style="border-top: 1px dashed #000;"/>			
		Office Supplies	\$12,668.42
		Operating Supplies	\$223,722.54
		Repair and Maintenance Supplies	\$80,637.40
		<b>Total Supplies</b>	<b>\$317,028.36</b>
<hr style="border-top: 1px dashed #000;"/>			
		Professional Services	\$175,260.86
		Communication and Transportation	\$10,636.71
		Printing and Advertising	\$864.29
		Insurance	\$1,550,432.92
		Utility Services	\$349,609.36
		Repairs and Maintenance	\$158,082.27
		Other Services and Charges	\$302,656.37
		<b>Total Services and Charges</b>	<b>\$2,547,542.78</b>
<hr style="border-top: 1px dashed #000;"/>			
		Improvements Other Than Buildings	\$30,912.00
		Machinery, Equipment, and Vehicles	\$143,734.00
		<b>Total Capital Outlays</b>	<b>\$174,646.00</b>
<hr style="border-top: 1px dashed #000;"/>			
		Transfer Out - Transferred To Another Fund	\$521,253.00
		Other Disbursements	\$426,146.42
		Purchase of Investments	\$408,549.73
		<b>Total Other Disbursements</b>	<b>\$1,355,949.15</b>
<hr style="border-top: 1px dashed #000;"/>			
		<b>Total General</b>	<b>\$9,471,921.67</b>
<hr style="border-top: 1px dashed #000;"/>			
	Motor Vehicle Highway	Salaries and Wages	\$410,123.46
		Employee Benefits	\$89,459.04
		<b>Total Personal Services</b>	<b>\$499,582.50</b>
<hr style="border-top: 1px dashed #000;"/>			
		Operating Supplies	\$203,306.29
		Repair and Maintenance Supplies	\$60,366.89

Governmental Activities	Motor Vehicle Highway	Other Supplies	\$19,896.34
		<b>Total Supplies</b>	<b>\$283,569.52</b>
		Professional Services	\$95,817.66
		Printing and Advertising	\$339.74
		Repairs and Maintenance	\$41,342.96
		Rentals	\$10,649.20
		Other Services and Charges	\$1,431.93
		<b>Total Services and Charges</b>	<b>\$149,581.49</b>
		Improvements Other Than Buildings	\$3,629.54
		Machinery, Equipment, and Vehicles	\$670.81
		<b>Total Capital Outlays</b>	<b>\$4,300.35</b>
		Purchase of Investments	\$7.28
		<b>Total Other Disbursements</b>	<b>\$7.28</b>
	<b>Total Motor Vehicle Highway</b>		<b>\$937,041.14</b>
	Unsafe Building	Purchase of Investments	\$27.70
		<b>Total Other Disbursements</b>	<b>\$27.70</b>
	<b>Total Unsafe Building</b>		<b>\$27.70</b>
	Local Road And Street	Salaries and Wages	\$70,950.73
		Employee Benefits	\$15,382.18
		<b>Total Personal Services</b>	<b>\$86,332.91</b>
		Professional Services	\$48,608.67
		<b>Total Services and Charges</b>	<b>\$48,608.67</b>
		Purchase of Investments	\$3.99
		<b>Total Other Disbursements</b>	<b>\$3.99</b>
	<b>Total Local Road And Street</b>		<b>\$134,945.57</b>
	Parks And Recreation	Salaries and Wages	\$935,539.39

Governmental Activities	Parks And Recreation	Employee Benefits	\$165,795.87
		<b>Total Personal Services</b>	<b>\$1,101,335.26</b>
		Office Supplies	\$5,475.02
		Operating Supplies	\$58,618.86
		Repair and Maintenance Supplies	\$29,758.80
		<b>Total Supplies</b>	<b>\$93,852.68</b>
		Professional Services	\$1,949.00
		Communication and Transportation	\$2,361.08
		Printing and Advertising	\$28.64
		Insurance	\$419,232.30
		Utility Services	\$184,068.44
		Repairs and Maintenance	\$20,345.91
		Rentals	\$5,098.75
		Other Services and Charges	\$331,903.18
		<b>Total Services and Charges</b>	<b>\$964,987.30</b>
		Other Disbursements	\$24,985.68
		<b>Total Other Disbursements</b>	<b>\$24,985.68</b>
	<b>Total Parks And Recreation</b>		<b>\$2,185,160.92</b>
Donations #6		Other Disbursements	\$1,784.61
		Purchase of Investments	\$6.89
		<b>Total Other Disbursements</b>	<b>\$1,791.50</b>
	<b>Total Donations #6</b>		<b>\$1,791.50</b>
Escrow		Purchase of Investments	\$3.13
		<b>Total Other Disbursements</b>	<b>\$3.13</b>
	<b>Total Escrow</b>		<b>\$3.13</b>
Park Bond (Proceeds)		Professional Services	\$81,000.00

Governmental Activities	Park Bond (Proceeds)	Other Services and Charges	\$533.75
		<b>Total Services and Charges</b>	<b>\$81,533.75</b>
		Buildings	\$56,870.00
		Improvements Other Than Buildings	\$102,623.89
		Machinery, Equipment, and Vehicles	\$137,748.22
		<b>Total Capital Outlays</b>	<b>\$297,242.11</b>
		Purchase of Investments	\$138.87
		<b>Total Other Disbursements</b>	<b>\$138.87</b>
	<b>Total Park Bond (Proceeds)</b>		<b>\$378,914.73</b>
	Park Non-Exempt B & I Fund	Other Services and Charges	\$865,450.00
		<b>Total Services and Charges</b>	<b>\$865,450.00</b>
		Payments on Bonds and Other Debt Principal	\$370,000.00
		Payments on Bonds and Other Debt Interest	\$33,437.50
		<b>Total Debt service - principal and interest</b>	<b>\$403,437.50</b>
	<b>Total Park Non-Exempt B &amp; I Fund</b>		<b>\$1,268,887.50</b>
	Park License Fees	Other Disbursements	\$26,896.04
		<b>Total Other Disbursements</b>	<b>\$26,896.04</b>
	<b>Total Park License Fees</b>		<b>\$26,896.04</b>
	Federal Seized Assets	Purchase of Investments	\$8.00
		<b>Total Other Disbursements</b>	<b>\$8.00</b>
	<b>Total Federal Seized Assets</b>		<b>\$8.00</b>
	Local Seized Assets	Purchase of Investments	\$6.52
		<b>Total Other Disbursements</b>	<b>\$6.52</b>
	<b>Total Local Seized Assets</b>		<b>\$6.52</b>

Governmental Activities	Law Enforcement	Salaries and Wages	\$7,500.00
	Continuing Ed		
		<b>Total Personal Services</b>	<b>\$7,500.00</b>
		Office Supplies	\$2,545.92
		Operating Supplies	\$7,992.22
		<b>Total Supplies</b>	<b>\$10,538.14</b>
		Professional Services	\$19,989.83
		Repairs and Maintenance	\$7,901.55
		Other Services and Charges	\$3,684.27
		<b>Total Services and Charges</b>	<b>\$31,575.65</b>
		Other Disbursements	\$24,867.65
		Purchase of Investments	\$33.18
		<b>Total Other Disbursements</b>	<b>\$24,900.83</b>
		<b>Total Law Enforcement Continuing Ed</b>	<b>\$74,514.62</b>
Hazardous Materials		Operating Supplies	\$503.00
		<b>Total Supplies</b>	<b>\$503.00</b>
		<b>Total Hazardous Materials</b>	<b>\$503.00</b>
Corp B & I - New Debt		Other Services and Charges	\$818,500.00
		<b>Total Services and Charges</b>	<b>\$818,500.00</b>
		<b>Total Corp B &amp; I - New Debt</b>	<b>\$818,500.00</b>
Innkeepers		Purchase of Investments	\$3.14
		<b>Total Other Disbursements</b>	<b>\$3.14</b>
		<b>Total Innkeepers</b>	<b>\$3.14</b>

Governmental Activities	Aflac Fsa Agency Fund	Other Disbursements	\$928.80
		<b>Total Other Disbursements</b>	<b>\$928.80</b>
<b>Total Aflac Fsa Agency Fund</b>			<b>\$928.80</b>
Insurance-Other	Insurance		\$2,891,382.08
		<b>Total Services and Charges</b>	<b>\$2,891,382.08</b>
<b>Total Insurance-Other</b>			<b>\$2,891,382.08</b>
Gasoline & Oil Fund	Operating Supplies		\$131,699.19
		<b>Total Supplies</b>	<b>\$131,699.19</b>
<b>Total Gasoline &amp; Oil Fund</b>			<b>\$131,699.19</b>
Ict Fund	Salaries and Wages		\$21,230.82
	Employee Benefits		\$4,590.19
		<b>Total Personal Services</b>	<b>\$25,821.01</b>
	Professional Services		\$41,350.00
	Communication and Transportation		\$80,816.52
	Insurance		\$9,355.11
	Other Services and Charges		\$83,788.32
		<b>Total Services and Charges</b>	<b>\$215,309.95</b>
	Machinery, Equipment, and Vehicles		\$44,149.00
		<b>Total Capital Outlays</b>	<b>\$44,149.00</b>
	Purchase of Investments		\$49.29
		<b>Total Other Disbursements</b>	<b>\$49.29</b>
<b>Total Ict Fund</b>			<b>\$285,329.25</b>
Solid Waste Planning	Rentals		\$30,668.00

Governmental Activities	Solid Waste Planning	Other Services and Charges	\$157,257.61
		<b>Total Services and Charges</b>	<b>\$187,925.61</b>
<b>Total Solid Waste Planning</b>			<b>\$187,925.61</b>
Donations	Other Disbursements		\$14,133.19
		<b>Total Other Disbursements</b>	<b>\$14,133.19</b>
<b>Total Donations</b>			<b>\$14,133.19</b>
Special Events	Office Supplies		\$902.26
		<b>Total Supplies</b>	<b>\$902.26</b>
	Professional Services		\$872.00
	Insurance		\$3,451.00
	Rentals		\$181.00
	Other Services and Charges		\$128,830.25
		<b>Total Services and Charges</b>	<b>\$133,334.25</b>
	Other Disbursements		\$200.00
		<b>Total Other Disbursements</b>	<b>\$200.00</b>
<b>Total Special Events</b>			<b>\$134,436.51</b>
Rainy Day	Purchase of Investments		\$62.87
		<b>Total Other Disbursements</b>	<b>\$62.87</b>
<b>Total Rainy Day</b>			<b>\$62.87</b>
Police Pension	Salaries and Wages		\$1,200.00
	Employee Benefits		\$833,314.59
		<b>Total Personal Services</b>	<b>\$834,514.59</b>
	Office Supplies		\$487.28
		<b>Total Supplies</b>	<b>\$487.28</b>

Governmental Activities	Police Pension	Printing and Advertising	\$108.43
		Insurance	\$100.00
		Other Services and Charges	\$7,200.00
		<b>Total Services and Charges</b>	<b>\$7,408.43</b>
		Purchase of Investments	\$9.18
		<b>Total Other Disbursements</b>	<b>\$9.18</b>
	<b>Total Police Pension</b>		<b>\$842,419.48</b>
	Cumulative Capl Imprv Cigarette Tax	Professional Services	\$39,500.00
		<b>Total Services and Charges</b>	<b>\$39,500.00</b>
		Land	\$4,310.00
		Improvements Other Than Buildings	\$21,084.90
		<b>Total Capital Outlays</b>	<b>\$25,394.90</b>
		Purchase of Investments	\$33.18
		<b>Total Other Disbursements</b>	<b>\$33.18</b>
	<b>Total Cumulative Capl Imprv Cigarette Tax</b>		<b>\$64,928.08</b>
	Cumulative Capital Development	Repair and Maintenance Supplies	\$8,329.50
		<b>Total Supplies</b>	<b>\$8,329.50</b>
		Professional Services	\$6,543.32
		Rentals	\$30,668.00
		Other Services and Charges	\$220,093.00
		<b>Total Services and Charges</b>	<b>\$257,304.32</b>
		Machinery, Equipment, and Vehicles	\$128,115.46
		<b>Total Capital Outlays</b>	<b>\$128,115.46</b>
		Transfer Out - Transferred To Another Fund	\$100,000.00



Governmental Activities	Cumulative Capital Development	Other Disbursements	\$62,388.88
		<b>Total Other Disbursements</b>	<b>\$162,388.88</b>
	<b>Total Cumulative Capital Development</b>		<b>\$556,138.16</b>
Highway Of Flags		Purchase of Investments	\$17.11
		<b>Total Other Disbursements</b>	<b>\$17.11</b>
	<b>Total Highway Of Flags</b>		<b>\$17.11</b>
Shared Ethics		Professional Services	\$12,144.86
		Other Services and Charges	\$12,437.73
		<b>Total Services and Charges</b>	<b>\$24,582.59</b>
		Other Disbursements	\$100.00
		Purchase of Investments	\$7.59
		<b>Total Other Disbursements</b>	<b>\$107.59</b>
	<b>Total Shared Ethics</b>		<b>\$24,690.18</b>
General Improvement		Insurance	\$750.00
		<b>Total Services and Charges</b>	<b>\$750.00</b>
		Improvements Other Than Buildings	\$33,116.86
		<b>Total Capital Outlays</b>	<b>\$33,116.86</b>
		Purchase of Investments	\$63.64
		<b>Total Other Disbursements</b>	<b>\$63.64</b>
	<b>Total General Improvement</b>		<b>\$33,930.50</b>

Governmental Activities	Traffic Violations	Other Disbursements	\$78,250.00
		<b>Total Other Disbursements</b>	<b>\$78,250.00</b>
<b>Total Traffic Violations</b>			<b>\$78,250.00</b>
Municipal Cumulative Street	Infrastructure		\$23,530.80
		<b>Total Capital Outlays</b>	<b>\$23,530.80</b>
<b>Total Municipal Cumulative Street</b>			<b>\$23,530.80</b>
Gaming Revenue Fund	Professional Services		\$33,597.97
		<b>Total Services and Charges</b>	<b>\$33,597.97</b>
	Improvements Other Than Buildings		\$258,166.46
		<b>Total Capital Outlays</b>	<b>\$258,166.46</b>
	Purchase of Investments		\$2.99
		<b>Total Other Disbursements</b>	<b>\$2.99</b>
<b>Total Gaming Revenue Fund</b>			<b>\$291,767.42</b>
Special Public Safety	Professional Services		\$1,936.00
		<b>Total Services and Charges</b>	<b>\$1,936.00</b>
	Purchase of Investments		\$3.79
		<b>Total Other Disbursements</b>	<b>\$3.79</b>
<b>Total Special Public Safety</b>			<b>\$1,939.79</b>
Redevelopment General	Salaries and Wages		\$110,515.81
	Employee Benefits		\$23,630.19
		<b>Total Personal Services</b>	<b>\$134,146.00</b>

Governmental Activities	Redevelopment General	Office Supplies	\$4,386.95
		<b>Total Supplies</b>	<b>\$4,386.95</b>
		Professional Services	\$26,812.22
		Insurance	\$36,401.89
		Utility Services	\$5,114.22
		Other Services and Charges	\$14,944.08
		<b>Total Services and Charges</b>	<b>\$83,272.41</b>
		Transfer Out - Transferred To Another Fund	\$75,000.00
		Purchase of Investments	\$73.19
		<b>Total Other Disbursements</b>	<b>\$75,073.19</b>
	<b>Total Redevelopment General</b>		<b>\$296,878.55</b>
	Redevelopment Capital	Professional Services	\$7,622.00
		Insurance	\$63,700.00
		Repairs and Maintenance	\$8,978.10
		Other Services and Charges	\$5,300.00
		<b>Total Services and Charges</b>	<b>\$85,600.10</b>
		Other Capital Outlays	\$95,070.32
		<b>Total Capital Outlays</b>	<b>\$95,070.32</b>
		Purchase of Investments	\$250.43
		<b>Total Other Disbursements</b>	<b>\$250.43</b>
	<b>Total Redevelopment Capital</b>		<b>\$180,920.85</b>
	Highland Downtown Tif	Improvements Other Than Buildings	\$175,004.32
		<b>Total Capital Outlays</b>	<b>\$175,004.32</b>
	<b>Total Highland Downtown Tif</b>		<b>\$175,004.32</b>
	Redevelopment Bnd & Int Non-Exempt	Other Services and Charges	\$350.00
		<b>Total Services and Charges</b>	<b>\$350.00</b>

Governmental Activities	Redevelopment Bnd & Int Non-Exempt	Payments on Bonds and Other Debt Principal	\$210,000.00
		Payments on Bonds and Other Debt Interest	\$16,051.88
		<b>Total Debt service - principal and interest</b>	<b>\$226,051.88</b>
<b>Total Redevelopment Bnd &amp; Int Non-Exempt</b>			<b>\$226,401.88</b>
Special Community Crossing Grant Fund	Improvements Other Than Buildings		\$1,116,805.56
		<b>Total Capital Outlays</b>	<b>\$1,116,805.56</b>
<b>Total Special Community Crossing Grant Fund</b>			<b>\$1,116,805.56</b>
Cardinal Campus Allocation	Other Services and Charges		\$1,250.00
		<b>Total Services and Charges</b>	<b>\$1,250.00</b>
		Payments on Bonds and Other Debt Principal	\$158,712.50
	Payments on Bonds and Other Debt Interest	\$53,590.07	
	<b>Total Debt service - principal and interest</b>	<b>\$212,302.57</b>	
<b>Total Cardinal Campus Allocation</b>			<b>\$213,552.57</b>
CARES REIMBURSEMENT GRANT	Transfer Out - Transferred To Another Fund		\$726,156.00
		<b>Total Other Disbursements</b>	<b>\$726,156.00</b>
<b>Total CARES REIMBURSEMENT GRANT</b>			<b>\$726,156.00</b>
CARES ACT CDBG FUND	Transfer Out - Transferred To Another Fund		\$11,725.72
		<b>Total Other Disbursements</b>	<b>\$11,725.72</b>
<b>Total CARES ACT CDBG FUND</b>			<b>\$11,725.72</b>
CAGIT PUBLIC SAFETY	Operating Supplies		\$16,272.90
		<b>Total Supplies</b>	<b>\$16,272.90</b>

Governmental Activities	CAGIT PUBLIC SAFETY	Machinery, Equipment, and Vehicles	\$206,465.29
		<b>Total Capital Outlays</b>	<b>\$206,465.29</b>
	<b>Total CAGIT PUBLIC SAFETY</b>		<b>\$222,738.19</b>
	CEDIT ECONOMIC DEV. INCOME TAX FUND	Professional Services	\$217.50
		<b>Total Services and Charges</b>	<b>\$217.50</b>
		Construction	\$29,823.20
		<b>Total Capital Outlays</b>	<b>\$29,823.20</b>
		Transfer Out - Transferred To Another Fund	\$149,680.00
		Other Disbursements	\$100,000.00
		<b>Total Other Disbursements</b>	<b>\$249,680.00</b>
	<b>Total CEDIT ECONOMIC DEV. INCOME TAX FUND</b>		<b>\$279,720.70</b>
<b>Total Governmental Activities</b>			<b>\$24,312,538.54</b>
WASTEWATER	Wastewater Utility-Other #1	Salaries and Wages	\$233,474.98
		Employee Benefits	\$49,634.53
		<b>Total Personal Services</b>	<b>\$283,109.51</b>
		Insurance	\$195,201.01
		<b>Total Services and Charges</b>	<b>\$195,201.01</b>
		Other Disbursements	\$10,657.98
		<b>Total Other Disbursements</b>	<b>\$10,657.98</b>
		Materials and Supplies	\$7,115.49
		Other Operating	\$1,563,453.56
		<b>Total Operations</b>	<b>\$1,570,569.05</b>
	<b>Total Wastewater Utility-Other #1</b>		<b>\$2,059,537.55</b>

## WASTEWATER

Sanitary B & 1 - New Debt	Payments on Bonds and Other Debt Principal	\$1,578,000.00
	Payments on Bonds and Other Debt Interest	\$348,469.23
	<b>Total Debt service - principal and interest</b>	<b>\$1,926,469.23</b>
<b>Total Sanitary B &amp; 1 - New Debt</b>		<b>\$1,926,469.23</b>
Wastewater Utility-Other #4	Improvements Other Than Buildings	\$1,136,680.86
	<b>Total Capital Outlays</b>	<b>\$1,136,680.86</b>
	Other Disbursements	\$400.00
	<b>Total Other Disbursements</b>	<b>\$400.00</b>
<b>Total Wastewater Utility-Other #4</b>		<b>\$1,137,080.86</b>
Wastewater Utility-Operating	Salaries and Wages	\$686,910.01
	Employee Benefits	\$140,322.70
	<b>Total Personal Services</b>	<b>\$827,232.71</b>
	Insurance	\$447,362.73
	<b>Total Services and Charges</b>	<b>\$447,362.73</b>
	Other Disbursements	\$2,266,667.99
	<b>Total Other Disbursements</b>	<b>\$2,266,667.99</b>
	Other Operating	\$52,941.50
	<b>Total Operations</b>	<b>\$52,941.50</b>
	<b>Total Wastewater Utility-Operating</b>	
Wastewater Utility-Improvement	Rentals	\$40,465.02
	<b>Total Services and Charges</b>	<b>\$40,465.02</b>
	Improvements Other Than Buildings	\$243,158.14
	Other Capital Outlays	\$77,764.83
	<b>Total Capital Outlays</b>	<b>\$320,922.97</b>

WASTEWATER	Wastewater Utility-Improvement	Other Operating	\$7,010.00
		<b>Total Operations</b>	<b>\$7,010.00</b>
	<b>Total Wastewater Utility-Improvement</b>		<b>\$368,397.99</b>
<b>Total WASTEWATER</b>			<b>\$9,085,690.56</b>
WATER	Water Utility-Bond And Interest	Payments on Bonds and Other Debt Principal	\$130,000.00
		Payments on Bonds and Other Debt Interest	\$11,468.86
		<b>Total Debt service - principal and interest</b>	<b>\$141,468.86</b>
	<b>Total Water Utility-Bond And Interest</b>		<b>\$141,468.86</b>
	Water Utility-Customer Deposit	Other Operating	\$4,050.00
		<b>Total Operations</b>	<b>\$4,050.00</b>
	<b>Total Water Utility-Customer Deposit</b>		<b>\$4,050.00</b>
	Water Utility-Operating	Salaries and Wages	\$735,554.10
		Employee Benefits	\$153,034.09
		<b>Total Personal Services</b>	<b>\$888,588.19</b>
		Insurance	\$356,416.38
		<b>Total Services and Charges</b>	<b>\$356,416.38</b>
		Other Disbursements	\$1,659,655.71
		<b>Total Other Disbursements</b>	<b>\$1,659,655.71</b>
		Materials and Supplies	\$252,665.62
		Other Operating	\$52,941.50
		<b>Total Operations</b>	<b>\$305,607.12</b>
	<b>Total Water Utility-Operating</b>		<b>\$3,210,267.40</b>

WATER	Water Utility-Improvement	Improvements Other Than Buildings	\$173,110.46
		Machinery, Equipment, and Vehicles	\$9,797.92
		<b>Total Capital Outlays</b>	<b>\$182,908.38</b>
		Purchase of Investments	\$67.40
		<b>Total Other Disbursements</b>	<b>\$67.40</b>
		Other Operating	\$152,130.32
		<b>Total Operations</b>	<b>\$152,130.32</b>
		<b>Total Water Utility-Improvement</b>	<b>\$335,106.10</b>
	Water Cash Reserve	Other Disbursements	\$321,732.45
		<b>Total Other Disbursements</b>	<b>\$321,732.45</b>
	<b>Total Water Cash Reserve</b>	<b>\$321,732.45</b>	
Water Capital	Other Capital Outlays	\$1,456,779.00	
	<b>Total Capital Outlays</b>	<b>\$1,456,779.00</b>	
	Other Operating	\$126,670.47	
	<b>Total Operations</b>	<b>\$126,670.47</b>	
	<b>Total Water Capital</b>	<b>\$1,583,449.47</b>	
<b>Total WATER</b>			<b>\$5,596,074.28</b>



**Highland Civil Town, Lake County, Indiana  
Disbursements by Fund with Departments - 2021**

Governmental Activities	General	No Department	Transfer Out - Transferred To Another Fund	\$246,567.00
			Other Disbursements	\$424,444.49
			Purchase of Investments	\$408,549.73
<b>Total Other Disbursements</b>				<b>\$1,079,561.22</b>
<b>Total No Department</b>				<b>\$1,079,561.22</b>
		Clerk-Treasurer (City/Town Units Only)	Salaries and Wages	\$117,459.37
			Employee Benefits	\$21,849.45
<b>Total Personal Services</b>				<b>\$139,308.82</b>
			Office Supplies	\$3,182.53
<b>Total Supplies</b>				<b>\$3,182.53</b>
			Professional Services	\$7,211.00
			Communication and Transportation	\$2,952.05
			Printing and Advertising	\$317.47
			Insurance	\$70,826.31
			Other Services and Charges	\$2,307.88
<b>Total Services and Charges</b>				<b>\$83,614.71</b>
<b>Total Clerk-Treasurer (City/Town Units Only)</b>				<b>\$226,106.06</b>
		City Council/Town Board (Common Council)	Salaries and Wages	\$70,307.20
			Employee Benefits	\$5,128.08
<b>Total Personal Services</b>				<b>\$75,435.28</b>
			Professional Services	\$97,645.73
			Printing and Advertising	\$136.25
			Insurance	\$981.00

<b>Total Services and Charges</b>		<b>\$157,786.78</b>
<b>Total City Council/Town Board (Common Council)</b>		<b>\$233,222.06</b>
Board Of Public Works	Salaries and Wages	\$402,840.00
	Employee Benefits	\$49,388.08
<b>Total Personal Services</b>		<b>\$452,228.08</b>
	Operating Supplies	\$12,766.82
<b>Total Supplies</b>		<b>\$12,766.82</b>
	Professional Services	\$21,923.75
	Insurance	\$254,456.92
	Utility Services	\$242,129.39
	Other Services and Charges	\$163,675.31
<b>Total Services and Charges</b>		<b>\$682,185.37</b>
	Improvements Other Than Buildings	\$30,912.00
	Machinery, Equipment, and Vehicles	\$29,990.00
<b>Total Capital Outlays</b>		<b>\$60,902.00</b>
	Transfer Out - Transferred To Another Fund	\$274,686.00
<b>Total Other Disbursements</b>		<b>\$274,686.00</b>
<b>Total Board Of Public Works</b>		<b>\$1,482,768.27</b>
Board Of Zoning Appeals	Salaries and Wages	\$3,120.00

<b>Total Personal Services</b>		<b>\$3,358.68</b>
	Professional Services	\$8,711.50
<b>Total Services and Charges</b>		<b>\$8,711.50</b>
<b>Total Board Of Zoning Appeals</b>		<b>\$12,070.18</b>
Plan Commission	Salaries and Wages	\$2,520.00
	Employee Benefits	\$192.78
<b>Total Personal Services</b>		<b>\$2,712.78</b>
	Professional Services	\$26,441.76
<b>Total Services and Charges</b>		<b>\$26,441.76</b>
<b>Total Plan Commission</b>		<b>\$29,154.54</b>
City/Town Hall	Office Supplies	\$340.43
	Operating Supplies	\$2,514.03
	Repair and Maintenance Supplies	\$21,352.66
<b>Total Supplies</b>		<b>\$24,207.12</b>
	Utility Services	\$1,122.55
<b>Total Services and Charges</b>		<b>\$1,122.55</b>
<b>Total City/Town Hall</b>		<b>\$25,329.67</b>
Building Department (Jail Const. - Bldg. Comm. - Permits)	Salaries and Wages	\$216,757.10

<b>Total Personal Services</b>		<b>\$256,208.83</b>
	Office Supplies	\$1,253.34
	Operating Supplies	\$2,996.58
<b>Total Supplies</b>		<b>\$4,249.92</b>
	Printing and Advertising	\$410.57
	Insurance	\$72,634.04
	Other Services and Charges	\$1,249.38
<b>Total Services and Charges</b>		<b>\$74,293.99</b>
<b>Total Building Department (Jail Const. - Bldg. Comm. - Permits)</b>		<b>\$334,752.74</b>
Fire Department	Salaries and Wages	\$202,507.17
	Employee Benefits	\$34,358.91
<b>Total Personal Services</b>		<b>\$236,866.08</b>
	Office Supplies	\$4,996.12
	Operating Supplies	\$64,326.97
	Repair and Maintenance Supplies	\$15,942.11
<b>Total Supplies</b>		<b>\$85,265.20</b>
	Professional Services	\$6,245.12
	Insurance	\$23,908.25
	Utility Services	\$25,757.27
	Repairs and Maintenance	\$92,415.85

<b>Total Services and Charges</b>		<b>\$178,003.88</b>
	Machinery, Equipment, and Vehicles	\$12,635.00
<b>Total Capital Outlays</b>		<b>\$12,635.00</b>
<b>Total Fire Department</b>		<b>\$512,770.16</b>
Metropolitan Police Department	Salaries and Wages	\$3,253,373.16
	Employee Benefits	\$657,047.15
<b>Total Personal Services</b>		<b>\$3,910,420.31</b>
	Operating Supplies	\$126,707.84
	Repair and Maintenance Supplies	\$43,342.63
<b>Total Supplies</b>		<b>\$170,050.47</b>
	Professional Services	\$7,082.00
	Communication and Transportation	\$7,684.66
	Insurance	\$1,127,626.40
	Utility Services	\$80,600.15
	Repairs and Maintenance	\$65,121.42
	Other Services and Charges	\$46,605.61
<b>Total Services and Charges</b>		<b>\$1,334,720.24</b>
	Machinery, Equipment, and Vehicles	\$101,109.00
<b>Total Capital Outlays</b>		<b>\$101,109.00</b>

**Total Other Disbursements** **\$1,701.93**

**Total Metropolitan Police Department** **\$5,518,001.95**

Volunteers in Policing (VIPS) Salaries and Wages \$177.85

Employee Benefits \$38.67

**Total Personal Services** **\$216.52**

Office Supplies \$2,896.00

Operating Supplies \$14,410.30

**Total Supplies** **\$17,306.30**

Repairs and Maintenance \$545.00

Other Services and Charges \$117.00

**Total Services and Charges** **\$662.00**

**Total Volunteers in Policing (VIPS)** **\$18,184.82**

**Total General** **\$9,471,921.67**

**Total Governmental Activities Disbursements for Funds with Departments** **\$9,471,921.67**

Highland Civil Town, Lake County, Indiana  
Fund Type Schedule 2021

Fund Type	Local Fund	Standard Fund	Grant Related
1 - General Fund	001 - General		N
2 - Special Revenue	002 - Motor Vehicle Highway		N
2 - Special Revenue	004 - Local Road And Street		N
2 - Special Revenue	018 - Law Enforcement Continuing Ed		N
2 - Special Revenue	003 - Unsafe Building		N
2 - Special Revenue	006 - Parks And Recreation		N
2 - Special Revenue	038 - Rainy Day		N
2 - Special Revenue	020 - Hazardous Materials		N
2 - Special Revenue	033 - Donations		N
2 - Special Revenue	015 - Federal Grants # 1		N
2 - Special Revenue	007 - Donations #6		N
2 - Special Revenue	021 - Fire Hs Grant		N
2 - Special Revenue	016 - Federal Seized Assets		N
2 - Special Revenue	057 - Highway Of Flags		N
2 - Special Revenue	059 - Shared Ethics		N
2 - Special Revenue	086 - Enforcement Block Grant		N
2 - Special Revenue	024 - Innkeepers		N
2 - Special Revenue	036 - Special Events		N
2 - Special Revenue	017 - Local Seized Assets		N
2 - Special Revenue	014 - Vips/Park Safety		N
2 - Special Revenue	093 - Special Public Safety		N
2 - Special Revenue	098 - Highland Downtown Tif		N
2 - Special Revenue	099 - Highland Acres Tif		N
2 - Special Revenue	088 - Municipal Cumulative Street		N
2 - Special Revenue	091 - Gaming Revenue Fund		N
2 - Special Revenue	030 - Ict Fund		N
2 - Special Revenue	085 - Traffic Violations		N
2 - Special Revenue	012 - Park License Fees		N
2 - Special Revenue	022 - Retainage		N
2 - Special Revenue	249 - CAGIT PUBLIC SAFETY		N
2 - Special Revenue	104 - Special Community Crossing Grant Fund		N
2 - Special Revenue	107 - Cardinal Campus Allocation		N

Fund Type	Local Fund	Standard Fund	Grant Related
2 - Special Revenue	100 - Commercial Corridor		N
2 - Special Revenue	175 - CARES REIMBURSEMENT GRANT		N
2 - Special Revenue	176 - CARES ACT CDBG FUND		N
2 - Special Revenue	177 - American Rescue Plan		Y
2 - Special Revenue	029 - Local Underground Storage Tank Trust		N
3 - Debt Service	011 - Park Non-Exempt B & I Fund		N
3 - Debt Service	023 - Corp B & I - New Debt		N
3 - Debt Service	010 - Park Bond (Proceeds)		N
3 - Debt Service	101 - Redevelopment Bnd & Int Non-Exempt		N
4 - Capital Projects	054 - Cumulative Capl Imprv Cigarette Tax		N
4 - Capital Projects	083 - General Improvement		N
4 - Capital Projects	094 - Redevelopment General		N
4 - Capital Projects	095 - Economic Development		N
4 - Capital Projects	250 - CREDIT ECONOMIC DEV. INCOME TAX FUND		N
4 - Capital Projects	034 - INDIANA BICENTENNIAL LEGACY PROJECT FUND		N
4 - Capital Projects	055 - Cumulative Capital Development	Golf Course Operating	N
4 - Capital Projects	096 - Redevelopment Capital	Drug Buy Money	N
6 - Enterprises	067 - Water Cash Reserve		N
6 - Enterprises	064 - Water Utility-Operating		N
6 - Enterprises	061 - Water Utility-Bond And Interest		N
6 - Enterprises	062 - Water Utility-Customer Deposit		N
6 - Enterprises	066 - Water Utility-Improvement		N
6 - Enterprises	070 - Wastewater Utility-Operating		N
6 - Enterprises	071 - Wastewater Util-Bond And Interest		N
6 - Enterprises	072 - Wastewater Utility-Improvement		N
6 - Enterprises	040 - Wastewater Utility-Other #1		N
6 - Enterprises	043 - Wastewater Utility-Other #3		N
6 - Enterprises	044 - Wastewater Utility-Other #4		N
6 - Enterprises	042 - Sanitary B & 1 - New Debt		N
6 - Enterprises	073 - SEWAGE CASH RESERVE		N
6 - Enterprises	031 - Solid Waste Planning		N
6 - Enterprises	028 - Gasoline & Oil Fund		N
6 - Enterprises	068 - Water Capital		N



<b>Fund Type</b>	<b>Local Fund</b>	<b>Standard Fund</b>	<b>Grant Related</b>
7 - Internal Service	027 - Insurance-Other		N
7 - Internal Service	026 - Aflac Fsa Agency Fund		N
8 - Pension Trust	050 - Police Pension		N
12 - Other	009 - Escrow		N
12 - Other	701 - Payroll		N

**Highland Civil Town, Lake County, Indiana  
Debt Statement - 2021**

			<b>Beginning Principal Balance as of Jan. 1, 2021</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of Dec. 31, 2021</b>	<b>Principal Due in 2022</b>
Governmental Activities Long Term Debt	General Obligation Bonds	Redevelopment District Bonds of 2014	\$735,000.00	\$0.00	\$210,000.00	\$525,000.00	\$210,000.00
	General Obligation Bonds	Park Bond 2016	\$1,400,000.00	\$0.00	\$200,000.00	\$1,200,000.00	\$200,000.00
	General Obligation Bonds	Park Bonds Series 2021 B	\$0.00	\$2,893,000.00	\$0.00	\$2,893,000.00	\$0.00
	General Obligation Bonds	Highland Park Bonds of 2012, Series B	\$340,000.00	\$0.00	\$170,000.00	\$170,000.00	\$170,000.00
	General Obligation Bonds	Park Bonds Series 2021 A	\$0.00	\$407,000.00	\$0.00	\$407,000.00	\$0.00
	General Obligation Bonds	Corporation Promissory Note 2015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Revenue Bonds	Economic Development Revenue Bonds, Series 2018 (Cardinal Campus Project)	\$5,520,000.00	\$0.00	\$158,712.50	\$5,361,287.50	\$290,000.00
<b>Governmental Activities Long Term Debt Total</b>			<b>\$7,995,000.00</b>	<b>\$3,300,000.00</b>	<b>\$738,712.50</b>	<b>\$10,556,287.50</b>	<b>\$870,000.00</b>
WASTEWATER - Long Term Debt	General Obligation Bonds	Highland Sanitary District BABs Series 2009 B	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	General Obligation Bonds	Sanitary District Taxable BABs, Series 2010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	General Obligation Bonds	Highland Sanitary Series 2007 B	\$627,500.00	\$0.00	\$114,000.00	\$513,500.00	\$114,000.00
	General Obligation Bonds	Sanitary Bonds of 2016 Series B	\$5,505,000.00	\$0.00	\$360,000.00	\$5,145,000.00	\$360,000.00
	General Obligation Bonds	Sanitary Bonds of 2017 B	\$2,552,000.00	\$0.00	\$464,000.00	\$2,088,000.00	\$464,000.00
	General Obligation Bonds	Sanitary Bonds of 2017 A	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	General Obligation Bonds	Sanitary Bonds of 2016 Series A	\$440,000.00	\$0.00	\$80,000.00	\$360,000.00	\$80,000.00
	General Obligation Bonds	Sanitary District Refunding Bond of 2020	\$4,285,000.00	\$0.00	\$560,000.00	\$3,725,000.00	\$500,000.00
	Notes and Loans Payable - Long Term	Water Works District Notes of 2021	\$0.00	\$1,700,000.00	\$0.00	\$1,700,000.00	\$89,000.00
<b>WASTEWATER - Long Term Debt Total</b>			<b>\$13,409,500.00</b>	<b>\$1,700,000.00</b>	<b>\$1,578,000.00</b>	<b>\$13,531,500.00</b>	<b>\$1,607,000.00</b>

			<b>Beginning Principal Balance as of Jan. 1, 2021</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of Dec. 31, 2021</b>	<b>Principal Due in 2022</b>
WATER - Long Term Debt	General Obligation Bonds	Waterworks Special Taxing District Bonds 2015	\$585,000.00	\$0.00	\$130,000.00	\$455,000.00	\$130,000.00
<b>WATER - Long Term Debt Total</b>			<b>\$585,000.00</b>	<b>\$0.00</b>	<b>\$130,000.00</b>	<b>\$455,000.00</b>	<b>\$130,000.00</b>
<b>GRAND TOTAL</b>			<b>\$21,989,500.00</b>	<b>\$5,000,000.00</b>	<b>\$2,446,712.50</b>	<b>\$24,542,787.50</b>	

**Highland Civil Town, Lake County, Indiana**  
**Deficit Fund Balances - 2021**

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Governmental Activities	027 - Insurance-Other	-\$128,350.39
<b>Total deficit fund balances</b>		<b>-\$128,350.39</b>

**Highland Civil Town, Lake County, Indiana  
Leases 2021**

	<b>Lessor</b>	<b>Description or Purpose</b>	<b>Annual Lease Payment Due in 2022</b>	<b>Lease Beginning Date</b>	<b>Lease Ending Date</b>	<b>Will you retain ownership of the property at the end of the lease term?</b>
Governmental Activities (General)	Lincoln Center Building Corporation	To finance Park Facility	\$747,500.00	06/30/2011	02/01/2031	N
	Highland Public Building Corporation	To finance Police Station Facility	\$797,500.00	07/01/2015	08/01/2034	N
<b>Total Governmental Activities (General) \$1,545,000.00</b>						
						<b>GRAND TOTAL \$1,545,000.00</b>

**Highland Civil Town, Lake County, Indiana  
Transfers - 2021**

<b>Transfers Out (Disbursements)</b>		<b>Transfers In (Receipts)</b>	
<b>Fund</b>	<b>Amount</b>	<b>Fund</b>	<b>Amount</b>
General	\$521,253.00	General	\$737,881.72
Cumulative Capital Development	\$100,000.00	Rainy Day	\$400,000.00
CEDIT ECONOMIC DEV. INCOME TAX FUND	\$149,680.00	Water Utility-Bond And Interest	\$71,567.00
CARES REIMBURSEMENT GRANT	\$726,156.00	Special Community Crossing Grant Fund	\$374,366.00
CARES ACT CDBG FUND	\$11,725.72	<b>Total Transfers In</b>	<b>\$1,583,814.72</b>
Redevelopment General	\$75,000.00		
<b>Total Transfers Out</b>	<b>\$1,583,814.72</b>		

**Highland Civil Town, Lake County, Indiana  
Transfer Schedule Report - 2021**

**Fund Transfer To**

**Fund Transfer From**

	<b>001 - General</b>	<b>038 - Rainy Day</b>	<b>061 - Water Utility-Bond And Interest</b>	<b>104 - Special Community Crossing Grant Fund</b>	<b>Total</b>
001 - General	-	175,000	71,567	274,686	521,253
055 - Cumulative Capital Development	-	100,000	-	-	100,000
094 - Redevelopment General	-	75,000	-	-	75,000
175 - CARES REIMBURSEMENT GRANT	726,156	-	-	-	726,156
176 - CARES ACT CDBG FUND	11,726	-	-	-	11,726
250 - CEDIT ECONOMIC DEV. INCOME TAX FUND	-	50,000	-	99,680	149,680
<b>Total</b>	<b><u>\$ 737,882</u></b>	<b><u>\$ 400,000</u></b>	<b><u>\$ 71,567</u></b>	<b><u>\$ 374,366</u></b>	<b><u>\$ 1,583,815</u></b>

*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 - 2021**

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	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
Bike Trail	Highway Planning and Construction	US DEPARTMENT OF TRANSPORTAT ION	Indiana Department of Transportation	20.205	n/a	n/a	Reimbursemen t Grant	010 Park Bond (Proceeds)	\$11,827.59	\$11,827.59	\$0.00	\$0.00	\$0.00	\$0.00
Homeland Security Grant Program	HSGP	Department of Homeland Security	Indiana Department of Homeland Security	97.067	na	EMW-2016 -SS-00078	Reimbursemen t Grant	249 CAGIT Public Safety	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
CRF	CRF	Department of Treasury	Indiana Finance Authority	21.019	Coronavirus Relief Fund	n/a	Reimbursemen t Grant	175 CARES REIMBURSE MENT GRANT	\$0.00	\$726,156.00	\$0.00	\$0.00	\$0.00	\$0.00
CARES ACT	COVID-19 - Community Services Block Grant	Department of Treasury	Indiana Housing and Community Development Authority	93.569	n/a	n/a	Reimbursemen t Grant	176 CARES ACT CDBG FUND	\$0.00	\$11,725.72	\$0.00	\$0.00	\$0.00	\$0.00
Lake County DUI Task force	Alcohol Impaired Driving Countermeas ures Incentive Grants I	US DEPT OF TRANSPORTAT ION	INDIANA CRIMINAL JUSTICE INST./TOWN OF ST. JOHN	20.601	N/A	K82009-03- 03-17	Reimbursemen t Grant	001 General	\$6,817.40	\$6,817.40	\$0.00	\$0.00	\$0.00	\$0.00
OPO/Click it or Ticket	Alcohol Impaired Driving Countermeas ures Incentive Grants I	US DEPARTMENT OF TRANSPORTAT ION	INDIANA CRIMINAL JUSTICE INSTITUTE	20.601	N/A	N/A	Reimbursemen t Grant	001 General	\$9,891.05	\$9,891.05	\$0.00	\$0.00	\$0.00	\$0.00
Coronavirus Local Fiscal Relief Fund	Coronavirus Local Fiscal Relief Fund	Department of Treasury	IFA	21.027	Coronavirus Local Fiscal Relief Fund	N/A	Advance Grant	177 ARP	\$2,519,169. 96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Highland Civil Town, Lake County, Indiana  
Capital Assets 2021**

Government or Enterprise		Beginning Balance as of January 1, 2021	Additions	Reductions	Ending Balance as of December 31, 2021
<b>Governmental Activities - Non-Depreciable Assets</b>	Land	\$3,152,576.00	\$4,310.00	-	\$3,156,886.00
	Construction in Progress	-	\$29,823.20	-	\$29,823.20
	Other Non-Depreciable Assets	-	-	-	-
	<b>Total</b>	<b>\$3,152,576.00</b>	<b>\$34,133.20</b>	<b>-</b>	<b>\$3,186,709.20</b>
<b>Governmental Activities - Depreciable Assets</b>	Infrastructure	\$66,765,838.00	\$23,530.80	-	\$66,789,368.80
	Buildings	\$28,156,206.00	\$56,870.00	-	\$28,213,076.00
	Improvements Other Than Buildings	\$5,488,286.00	\$1,741,343.53	-	\$7,229,629.53
	Machinery, Equipment, and Vehicles	\$6,318,044.00	\$660,882.78	-	\$6,978,926.78
	Books and Other	\$212,904.00	\$95,070.32	-	\$307,974.32
	<b>Total</b>	<b>\$106,941,278.00</b>	<b>\$2,577,697.43</b>	<b>-</b>	<b>\$109,518,975.43</b>
<b>Governmental Activities - Accumulated Depreciation Assets</b>	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>WASTEWATER - Non-Depreciable Assets</b>	Land	\$43,285.00	-	-	\$43,285.00
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	<b>Total</b>	<b>\$43,285.00</b>	<b>-</b>	<b>-</b>	<b>\$43,285.00</b>
<b>WASTEWATER - Depreciable Assets</b>	Infrastructure	\$35,479,281.00	-	-	\$35,479,281.00
	Buildings	-	-	-	-
	Improvements Other Than Buildings	\$569,059.00	\$1,379,839.00	-	\$1,948,898.00
	Machinery, Equipment, and Vehicles	\$1,923,698.00	-	-	\$1,923,698.00

<b>WASTEWATER - Depreciable Assets</b>	<b>Books and Other</b>	\$42,895.00	\$77,764.83	-	\$120,659.83
	<b>Total</b>	<b>\$38,014,933.00</b>	<b>\$1,457,603.83</b>	-	<b>\$39,472,536.83</b>
<b>WASTEWATER - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	-	-	-	-
	<b>Buildings</b>	-	-	-	-
	<b>Improvements Other Than Buildings</b>	-	-	-	-
	<b>Machinery, Equipment, and Vehicles</b>	-	-	-	-
	<b>Books and Other</b>	-	-	-	-
	<b>Total</b>	-	-	-	-
<b>WATER - Non-Depreciable Assets</b>	<b>Land</b>	\$17,661.00	-	-	\$17,661.00
	<b>Construction in Progress</b>	-	-	-	-
	<b>Other Non-Depreciable Assets</b>	-	-	-	-
	<b>Total</b>	<b>\$17,661.00</b>	-	-	<b>\$17,661.00</b>
<b>WATER - Depreciable Assets</b>	<b>Infrastructure</b>	\$18,104,905.00	-	-	\$18,104,905.00
	<b>Buildings</b>	\$1,062,132.00	-	-	\$1,062,132.00
	<b>Improvements Other Than Buildings</b>	\$3,957,279.00	\$173,110.46	-	\$4,130,389.46
	<b>Machinery, Equipment, and Vehicles</b>	\$1,092,240.00	\$9,797.92	-	\$1,102,037.92
	<b>Books and Other</b>	\$36,838.00	\$1,456,779.00	-	\$1,493,617.00
	<b>Total</b>	<b>\$24,253,394.00</b>	<b>\$1,639,687.38</b>	-	<b>\$25,893,081.38</b>
<b>WATER - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	-	-	-	-
	<b>Buildings</b>	-	-	-	-
	<b>Improvements Other Than Buildings</b>	-	-	-	-
	<b>Machinery, Equipment, and Vehicles</b>	-	-	-	-
	<b>Books and Other</b>	-	-	-	-
	<b>Total</b>	-	-	-	-

**Highland Civil Town, Lake County, Indiana  
Accounts Payable/Receivable Statement - 2021**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
Governmental Activities	\$0.00	\$54,894.99
WASTEWATER	\$259.81	\$596,923.17
WATER	\$25,514.49	\$249,337.95

**Highland Civil Town, Lake County, Indiana  
Pensions - 2021**

<b>1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.</b>	<b>YES</b>	<b>NO</b>
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	
<b>2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?</b>		X