

FEDERAL IDENTIFICATION NUMBER:
35-6001057

STATE OF INDIANA
STATE BOARD OF ACCOUNTS
302 W. WASHINGTON ST., E418
INDIANAPOLIS, IN 46204-2765
TELEPHONE: (317) 232-2513

UNIT NAME:
HIGHLAND CIVIL TOWN

COUNTY:
LAKE COUNTY

ID: 45-3-506
(State Board of Accounts USE ONLY)

ANNUAL CITY AND TOWN FINANCIAL REPORT
PRESCRIBED BY
THE STATE BOARD OF ACCOUNTS

CTAR-2 (REVISED 2008)

FOR THE FISCAL YEAR THAT ENDED 2008

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CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

PRINTED NAME OF OFFICIAL: MICHAEL GRIFFIN

ADDRESS: 3333 RIDGE ROAD

TITLE: CLERK-TREASURER

DATE SIGNED: _____

CITY: HIGHLAND

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 838-1080

ZIP: 46322-0000

*If the unit of government, or departments thereof, has more than one Federal Identification Number, please list on a separate sheet and attach to this report (1) the assigned number(s), (2) the name or department identified by this number(s), and (3) corresponding address(es).

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN GOVERNMENTAL FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
1 GENERAL	\$2,550,889.31	\$16,343,335.99	\$18,109,093.45	\$785,131.85	\$1,093,838.00	\$1,878,969.85
Total by Fund Type:	\$2,550,889.31	\$16,343,335.99	\$18,109,093.45	\$785,131.85	\$1,093,838.00	\$1,878,969.85
FUND TYPE: SPECIAL REVENUE						
33 DONATIONS	\$28,057.76	\$21,702.91	\$23,331.43	\$26,429.24	\$0.00	\$26,429.24
7 DONATIONS #6	\$5,668.50	\$3,210.00	\$2,762.63	\$6,115.87	\$0.00	\$6,115.87
86 ENFORCEMENT BLOCK GRANT	\$234.19	\$0.00	\$0.00	\$234.19	\$0.00	\$234.19
9 ESCROW	\$12,734.34	\$0.00	\$0.00	\$12,734.34	\$0.00	\$12,734.34
15 FEDERAL GRANTS # 1	\$1.20	\$0.00	\$0.00	\$1.20	\$0.00	\$1.20
16 FEDERAL SEIZED ASSETS	\$42,555.64	\$9,374.97	\$49,435.80	\$2,494.81	\$35,053.48	\$37,548.29
21 FIRE HS GRANT	\$21.72	\$0.00	\$0.00	\$21.72	\$0.00	\$21.72
20 HAZARDOUS MATERIALS	\$2,936.63	\$756.50	\$0.00	\$3,693.13	\$0.00	\$3,693.13
57 HIGHWAY OF FLAGS	\$25,089.06	\$473.15	\$25,562.15	\$0.06	\$25,562.15	\$25,562.21
24 INNKEEPERS	\$13,503.73	\$14,379.56	\$25,343.92	\$2,539.37	\$449.17	\$2,988.54
18 LAW ENFORCEMENT CONTINUING ED	\$34,856.89	\$33,826.85	\$55,842.76	\$12,840.98	\$30,565.85	\$43,406.83
4 LOCAL ROAD AND STREET	\$183,925.14	\$389,073.45	\$480,332.80	\$92,665.79	\$77,131.03	\$169,796.82
17 LOCAL SEIZED ASSETS	\$1,256.00	\$7,492.58	\$4,198.49	\$4,550.09	\$0.00	\$4,550.09
2 MOTOR VEHICLE HIGHWAY	\$627,840.76	\$1,374,046.66	\$1,888,981.79	\$112,905.63	\$297,747.40	\$410,653.03
6 PARKS AND RECREATION	\$433,055.19	\$3,925,488.65	\$4,238,593.28	\$119,950.56	\$161,606.51	\$281,557.07
38 RAINY DAY	\$0.00	\$725,774.98	\$512,439.06	\$213,335.92	\$374,939.06	\$588,274.98
94 REDEVELOPMENT GENERAL	\$51,041.56	\$234,799.87	\$253,671.48	\$32,169.95	\$23,430.01	\$55,599.96
87 SAFE NEIFHBORHOOD	\$1,356.15	\$71,092.00	\$48,994.37	\$23,453.78	\$0.00	\$23,453.78
59 SHARED ETHICS	\$2,466.02	\$9,124.85	\$11,585.64	\$5.23	\$9,810.85	\$9,816.08
31 SOLID WASTE PLANNING	\$112,475.00	\$159,670.97	\$163,120.80	\$109,025.17	\$15,196.97	\$124,222.14
36 SPECIAL EVENTS	\$13,497.37	\$81,168.07	\$81,378.60	\$13,286.84	\$8,217.54	\$21,504.38
82 TRAFFIC CHILD SAFETY	\$3,929.87	\$0.00	\$0.00	\$3,929.87	\$0.00	\$3,929.87
3 UNSAFE BUILDING	\$0.67	\$0.00	\$0.00	\$0.67	\$0.00	\$0.67

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN GOVERNMENTAL FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u> Section I	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
14 VIPS/PARK SAFETY	\$0.00	\$10,500.00	\$10,212.78	\$287.22	\$0.00	\$287.22
Total by Fund Type:	\$1,596,503.39	\$7,071,956.02	\$7,875,787.78	\$792,671.63	\$1,059,710.02	\$1,852,381.65
FUND TYPE: DEBT SERVICE						
19 CORPORATION BOND _INTEREST	\$260,306.96	\$576,962.90	\$777,718.82	\$59,551.04	\$0.00	\$59,551.04
8 PARK BOND (PAYMENTS)	\$504,671.26	\$1,199,537.95	\$1,486,591.26	\$217,617.95	\$0.00	\$217,617.95
97 REDEVELOPMENT BOND (SINKING)	\$752,752.44	\$1,235,482.55	\$1,914,492.38	\$73,742.61	\$273,199.75	\$346,942.36
Total by Fund Type:	\$1,517,730.66	\$3,011,983.40	\$4,178,802.46	\$350,911.60	\$273,199.75	\$624,111.35
FUND TYPE: CAPITAL PROJECTS						
92 CORPORATION CAPITAL	\$0.00	\$1,900,000.00	\$1,499,387.71	\$400,612.29	\$0.00	\$400,612.29
55 CUMULATIVE CAPITAL DEVELOPMENT	\$745,979.01	\$895,324.67	\$1,607,819.06	\$33,484.62	\$660,004.35	\$693,488.97
54 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$239,121.85	\$141,779.84	\$339,838.94	\$41,062.75	\$143,267.40	\$184,330.15
91 GAMING REVENUE FUND	\$141,089.42	\$316,838.64	\$169,325.63	\$288,602.43	\$101,365.63	\$389,968.06
83 GENERAL IMPROVEMENT	\$106,137.85	\$52,605.08	\$107,323.95	\$51,418.98	\$101,365.63	\$152,784.61
39 HIGHLAND BLDG ACQ	\$0.00	\$144,458.64	\$139,036.40	\$5,422.24	\$0.00	\$5,422.24
35 MAJOR MOVES CONSTRUCTION FUND	\$201,800.20	\$128,644.83	\$329,776.40	\$668.63	\$78,644.83	\$79,313.46
88 MUNICIPAL CUMULATIVE STREET	\$27,072.27	\$24,415.00	\$24,410.00	\$27,077.27	\$0.00	\$27,077.27
10 PARK BOND (PROCEEDS)	\$676,026.37	\$88,648.49	\$764,608.11	\$66.75	\$441,527.46	\$441,594.21
96 REDEVELOPMENT CAPITAL	\$450,428.48	\$100,254.14	\$430,179.09	\$120,503.53	\$407,542.33	\$528,045.86
Total by Fund Type:	\$2,587,655.45	\$3,792,969.33	\$5,411,705.29	\$968,919.49	\$1,933,717.63	\$2,902,637.12
FUND TYPE: INTERNAL SERVICE						
90 HEALTH SELF INSURANCE	\$501,335.92	\$80,000.00	\$581,335.92	\$0.00	\$0.00	\$0.00
30 ICT FUND	\$33,944.86	\$243,858.30	\$275,369.61	\$2,433.55	\$55,302.10	\$57,735.65
Total by Fund Type:	\$535,280.78	\$323,858.30	\$856,705.53	\$2,433.55	\$55,302.10	\$57,735.65
FUND TYPE: PENSION TRUST						
50 POLICE PENSION	\$56,779.70	\$1,666,459.84	\$1,614,067.32	\$109,172.22	\$17,940.62	\$127,112.84
Total by Fund Type:	\$56,779.70	\$1,666,459.84	\$1,614,067.32	\$109,172.22	\$17,940.62	\$127,112.84

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN GOVERNMENTAL FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: AGENCY						
26 AFLAC FSA AGENCY FUND	\$15,935.66	\$24,352.93	\$25,185.11	\$15,103.48	\$0.00	\$15,103.48
28 GASOLINE _OIL FUND	\$0.00	\$185,838.23	\$185,838.23	\$0.00	\$0.00	\$0.00
27 INSURANCE-OTHER	\$3,578.01	\$1,504,598.49	\$1,499,319.72	\$8,856.78	\$0.00	\$8,856.78
12 PARK LICENSE FEES	\$0.00	\$6,180.00	\$6,180.00	\$0.00	\$0.00	\$0.00
701 PAYROLL	\$47,144.98	\$1,774,520.63	\$1,773,321.66	\$48,343.95	\$0.00	\$48,343.95
22 RETAINAGE	\$0.00	\$205,369.20	\$158,045.63	\$47,323.57	\$0.00	\$47,323.57
29 TELEPHONE FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
85 TRAFFIC VIOLATIONS	\$2,758.50	\$24,885.00	\$20,936.00	\$6,707.50	\$0.00	\$6,707.50
Total by Fund Type:	\$69,417.15	\$3,725,744.48	\$3,668,826.35	\$126,335.28	\$0.00	\$126,335.28
Subtotal All Funds:	\$8,914,256.44	\$35,936,307.36	\$41,714,988.18	\$3,135,575.62	\$4,433,708.12	\$7,569,283.74
Section II						
Less:						
Investment Sales		\$4,654,442.54				
Investment Purchases			\$8,998,720.01			
Transfers In		\$4,998,530.91				
Transfers Out			\$4,998,530.91			
Net Receipts and Disbursements		\$26,283,333.91	\$27,717,737.26			

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(ENTERPRISE FUNDS)
FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: ENTERPRISE						
40 WASTEWATER UTILITY-OTHER #1	\$187,227.49	\$321,275.78	\$277,018.56	\$231,484.71	\$0.00	\$231,484.71
41 WASTEWATER UTILITY-OTHER #2	\$4,809.21	\$733,897.11	\$393,134.23	\$345,572.09	\$0.00	\$345,572.09
43 WASTEWATER UTILITY-OTHER #3	\$79,641.06	\$24,467.54	\$100,598.71	\$3,509.89	\$91,681.43	\$95,191.32
44 WASTEWATER UTILITY-OTHER #4	\$2,894,891.21	\$575,763.25	\$3,467,103.88	\$3,550.58	\$2,166,184.30	\$2,169,734.88
45 WASTEWATER UTILITY-OTHER #5	\$10,718.96	\$0.00	\$4,155.94	\$6,563.02	\$0.00	\$6,563.02
61 WATER UTILITY-BOND AND INTEREST	\$35,141.43	\$0.00	\$29,408.00	\$5,733.43	\$0.00	\$5,733.43
62 WATER UTILITY-CUSTOMER DEPOSIT	\$116,983.66	\$19,145.21	\$17,652.38	\$118,476.49	\$0.00	\$118,476.49
64 WATER UTILITY-OPERATING	\$164,230.00	\$2,698,891.30	\$2,698,891.30	\$164,230.00	\$0.00	\$164,230.00
66 WATER UTILITY-IMPROVEMENT	\$684,896.16	\$992,490.43	\$1,516,747.57	\$160,639.02	\$83,946.80	\$244,585.82
67 WATER UTILITY-OTHER #1	\$539,739.53	\$10,163.40	\$549,163.40	\$739.53	\$549,163.40	\$549,902.93
70 WASTEWATER UTILITY-OPERATING	\$339,884.00	\$3,425,888.90	\$3,425,888.90	\$339,884.00	\$0.00	\$339,884.00
71 WASTEWATER UTIL-BOND AND INTEREST	\$1,244.00	\$0.00	\$0.00	\$1,244.00	\$0.00	\$1,244.00
72 WASTEWATER UTILITY-IMPROVEMENT	\$137,940.83	\$511,087.36	\$596,509.71	\$52,518.48	\$0.00	\$52,518.48
Total by Fund Type:	\$5,197,347.54	\$9,313,070.28	\$13,076,272.58	\$1,434,145.24	\$2,890,975.93	\$4,325,121.17
Subtotal All Funds:	\$5,197,347.54	\$9,313,070.28	\$13,076,272.58	\$1,434,145.24	\$2,890,975.93	\$4,325,121.17

Section II

Less:

Investment Sales	\$949,000.00	
Investment Purchases		\$3,839,975.93
Transfers In	\$1,286,437.69	
Transfers Out		\$1,286,437.69
Net Receipts and Disbursements	\$7,077,632.59	\$7,949,858.96

UNIT NAME: HIGHLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>1 GENERAL</u>	
31100	GENERAL PROPERTY TAXES	\$5,636,516.30
	Total for: TAXES	\$5,636,516.30
32201	BUILDING AND PLANNING PERMITS	\$262,787.50
32111	DOG TAX LICENSES/PET LICENSE	\$9,116.00
32100	LICENSES, OTHER	\$74,308.00
32200	PERMITS, OTHER	\$45,065.10
	Total for: LICENSES AND PERMITS	\$391,276.60
33501	ABC EXCISE TAX DISTRIBUTION	\$12,853.50
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$354,176.55
33503	CIGARETTE TAX DISTR-GENERAL FUND	\$20,883.43
31206	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$25,446.00
33100	FEDERAL GRANTS-OTHER	\$69,065.04
31201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$38,653.00
33801	INTERGOVERNMENTAL REVENUE, OTHER	\$72,759.61
33502	LIQUOR GALLONAGE TAX DISTRIBUTION	\$47,654.80
	Total for: INTERGOVERNMENTAL	\$641,491.93
34207	CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$36,945.75
34400	GARBAGE AND TRASH COLLECTION FEES	\$1,498,346.71
	Total for: CHARGES FOR SERVICES	\$1,535,292.46
35100	COURT COSTS	\$65,054.35
35100	FINES AND FEES-OTHER	\$54,470.00
	Total for: FINES, FORFEITURES, AND FEES	\$119,524.35
36400	CABLE TV FRANCHISE	\$239,412.24
36800	CONTRIBUTIONS AND DONATIONS/EMPLOYEE SHARE MEDICAL PREMIUM	\$69,175.40
36100	INTEREST EARNED	\$66,713.30
39900	MISCELLANEOUS REVENUE-OTHER	\$26,004.18
	Total for: MISCELLANEOUS	\$401,305.12
39221	INSURANCE REIMBURSEMENTS	\$18,938.87
15100	SALE OF INVESTMENTS	\$1,950,000.00
39400	TAX ANTICIPATION WARRANTS	\$2,009,000.00
39100	TRANSFER OF FUNDS-OTHER	\$3,639,990.36
	Total for: OTHER FINANCING SOURCES	\$7,617,929.23
TOTAL RECEIPTS FOR 1 GENERAL		\$16,343,335.99
<hr/>		
Fund:	<u>33 DONATIONS</u>	
36700	CONTRIBUTIONS AND DONATIONS	\$21,702.91
	Total for: MISCELLANEOUS	\$21,702.91
TOTAL RECEIPTS FOR 33 DONATIONS		\$21,702.91

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2008UNIT NAME: HIGHLAND CIVIL TOWNCOUNTY: LAKE COUNTY

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>7 DONATIONS #6</u>	
36700	CONTRIBUTIONS AND DONATIONS	\$3,210.00
	Total for: MISCELLANEOUS	\$3,210.00
<hr/>		
	TOTAL RECEIPTS FOR 7 DONATIONS #6	\$3,210.00
<hr/>		
Fund:	<u>16 FEDERAL SEIZED ASSETS</u>	
33102	FINES AND FEES-OTHER	\$7,871.79
	Total for: FINES, FORFEITURES, AND FEES	\$7,871.79
36100	INTEREST EARNED	\$903.18
	Total for: MISCELLANEOUS	\$903.18
15100	SALE OF INVESTMENTS	\$600.00
	Total for: OTHER FINANCING SOURCES	\$600.00
<hr/>		
	TOTAL RECEIPTS FOR 16 FEDERAL SEIZED ASSETS	\$9,374.97
<hr/>		
Fund:	<u>20 HAZARDOUS MATERIALS</u>	
34207	CHARGES FOR SERVICES, OTHER PUBLIC SAFETY/HAZMAT RESPONSE RECOVERY FEES	\$756.50
	Total for: CHARGES FOR SERVICES	\$756.50
<hr/>		
	TOTAL RECEIPTS FOR 20 HAZARDOUS MATERIALS	\$756.50
<hr/>		
Fund:	<u>57 HIGHWAY OF FLAGS</u>	
36100	INTEREST EARNED	\$473.15
	Total for: MISCELLANEOUS	\$473.15
<hr/>		
	TOTAL RECEIPTS FOR 57 HIGHWAY OF FLAGS	\$473.15
<hr/>		
Fund:	<u>24 INNKEEPERS</u>	
33800	INTERGOVERNMENTAL REVENUE, OTHER	\$4,677.23
	Total for: INTERGOVERNMENTAL	\$4,677.23
36100	INTEREST EARNED	\$75.75
	Total for: MISCELLANEOUS	\$75.75
15100	SALE OF INVESTMENTS	\$9,626.58
	Total for: OTHER FINANCING SOURCES	\$9,626.58
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	TOTAL RECEIPTS FOR 24 INNKEEPERS	\$14,379.56
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Fund:	<u>18 LAW ENFORCEMENT CONTINUING ED</u>	
34202	GUN PERMITS	\$11,910.00
	Total for: LICENSES AND PERMITS	\$11,910.00
34201	ACCIDENT REPORT COPIES	\$17,097.00
	Total for: CHARGES FOR SERVICES	\$17,097.00
34208	FINES AND FEES-OTHER	\$2,514.00

PART 2 - RECEIPTS

UNIT NAME: HIGHLAND CIVIL TOWN

FOR THE FISCAL YEAR ENDING 2008

COUNTY: LAKE COUNTY

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>18 LAW ENFORCEMENT CONTINUING ED</u>	
	Total for: FINES, FORFEITURES, AND FEES	\$2,514.00
36100	INTEREST EARNED	\$565.85
34207	MISCELLANEOUS REVENUE-OTHER/LECE TITLE CHECKS	\$1,740.00
	Total for: MISCELLANEOUS	\$2,305.85
	TOTAL RECEIPTS FOR 18 LAW ENFORCEMENT CONTINUING ED	\$33,826.85
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Fund:	<u>4 LOCAL ROAD AND STREET</u>	
33507	LOCAL ROAD AND STREET DISTRIBUTION	\$248,546.09
	Total for: INTERGOVERNMENTAL	\$248,546.09
36100	INTEREST EARNED	\$2,131.03
	Total for: MISCELLANEOUS	\$2,131.03
15100	SALE OF INVESTMENTS	\$75,000.00
39100	TRANSFER OF FUNDS-OTHER	\$63,396.33
	Total for: OTHER FINANCING SOURCES	\$138,396.33
	TOTAL RECEIPTS FOR 4 LOCAL ROAD AND STREET	\$389,073.45
<hr/>		
Fund:	<u>17 LOCAL SEIZED ASSETS</u>	
33102	OTHER FINANCING SOURCES	\$7,492.58
	Total for: OTHER FINANCING SOURCES	\$7,492.58
	TOTAL RECEIPTS FOR 17 LOCAL SEIZED ASSETS	\$7,492.58
<hr/>		
Fund:	<u>2 MOTOR VEHICLE HIGHWAY</u>	
33508	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$658,823.58
	Total for: INTERGOVERNMENTAL	\$658,823.58
36100	INTEREST EARNED	\$8,316.75
39900	MISCELLANEOUS REVENUE-OTHER	\$4,115.24
	Total for: MISCELLANEOUS	\$12,431.99
39221	INSURANCE REIMBURSEMENTS	\$16,816.33
15100	SALE OF INVESTMENTS	\$250,000.00
39100	TRANSFER OF FUNDS-OTHER	\$435,974.76
	Total for: OTHER FINANCING SOURCES	\$702,791.09
	TOTAL RECEIPTS FOR 2 MOTOR VEHICLE HIGHWAY	\$1,374,046.66
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Fund:	<u>6 PARKS AND RECREATION</u>	
31100	GENERAL PROPERTY TAXES	\$1,231,803.48
	Total for: TAXES	\$1,231,803.48
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$74,040.39
31206	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$4,941.58

UNIT NAME: HIGHLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>6 PARKS AND RECREATION</u>	
31201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$8,077.00
	Total for: INTERGOVERNMENTAL	\$87,058.97
34713	CONCESSION STANDS	\$4,998.90
34701	PARK RECEIPTS	\$447,751.14
	Total for: CHARGES FOR SERVICES	\$452,750.04
36800	CONTRIBUTIONS AND DONATIONS	\$9,059.89
36100	INTEREST EARNED	\$12,486.29
39900	MISCELLANEOUS REVENUE-OTHER	\$14,715.52
34714	RENTAL OF PROPERTY	\$283,966.24
	Total for: MISCELLANEOUS	\$320,227.94
15100	SALE OF INVESTMENTS	\$547,000.00
39400	TAX ANTICIPATION WARRANTS	\$488,929.00
39100	TRANSFER OF FUNDS-OTHER	\$797,719.22
	Total for: OTHER FINANCING SOURCES	\$1,833,648.22
	TOTAL RECEIPTS FOR 6 PARKS AND RECREATION	\$3,925,488.65
<hr/>		
Fund:	<u>38 RAINY DAY</u>	
36100	INTEREST EARNED	\$6,939.06
	Total for: MISCELLANEOUS	\$6,939.06
39101	INTERFUND LOAN PAYMENTS RECEIVED	\$137,500.00
39100	OTHER FINANCING SOURCES	\$581,335.92
	Total for: OTHER FINANCING SOURCES	\$718,835.92
	TOTAL RECEIPTS FOR 38 RAINY DAY	\$725,774.98
<hr/>		
Fund:	<u>94 REDEVELOPMENT GENERAL</u>	
31100	GENERAL PROPERTY TAXES	\$136,658.02
	Total for: TAXES	\$136,658.02
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$8,391.85
31206	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$560.32
31201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$916.00
	Total for: INTERGOVERNMENTAL	\$9,868.17
36800	CONTRIBUTIONS AND DONATIONS	\$1,373.78
36100	INTEREST EARNED	\$4,309.79
39900	MISCELLANEOUS REVENUE-OTHER	\$1,500.00
	Total for: MISCELLANEOUS	\$7,183.57
15100	SALE OF INVESTMENTS	\$27,000.00
39100	TRANSFER OF FUNDS-OTHER	\$54,090.11
	Total for: OTHER FINANCING SOURCES	\$81,090.11

UNIT NAME: HIGHLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 94 REDEVELOPMENT GENERAL		\$234,799.87
<hr/>		
Fund:	<u>87 SAFE NEIFHBORHOOD</u>	
33100	FEDERAL GRANTS-OTHER	\$71,092.00
Total for: INTERGOVERNMENTAL		\$71,092.00
TOTAL RECEIPTS FOR 87 SAFE NEIFHBORHOOD		\$71,092.00
<hr/>		
Fund:	<u>59 SHARED ETHICS</u>	
36700	CONTRIBUTIONS AND DONATIONS	\$8,500.00
36100	INTEREST EARNED	\$129.85
39901	OTHER CONTRIBUTIONS	\$280.00
Total for: MISCELLANEOUS		\$8,909.85
15100	SALE OF INVESTMENTS	\$215.00
Total for: OTHER FINANCING SOURCES		\$215.00
TOTAL RECEIPTS FOR 59 SHARED ETHICS		\$9,124.85
<hr/>		
Fund:	<u>31 SOLID WASTE PLANNING</u>	
33700	INTERGOVERNMENTAL REVENUE, OTHER/SOLID WASTE DISTRIBUTION	\$159,474.00
Total for: INTERGOVERNMENTAL		\$159,474.00
36100	INTEREST EARNED	\$196.97
Total for: MISCELLANEOUS		\$196.97
TOTAL RECEIPTS FOR 31 SOLID WASTE PLANNING		\$159,670.97
<hr/>		
Fund:	<u>36 SPECIAL EVENTS</u>	
34700	CHARGES FOR SERVICES-OTHER	\$58,499.90
Total for: CHARGES FOR SERVICES		\$58,499.90
36700	CONTRIBUTIONS AND DONATIONS	\$25.00
36100	INTEREST EARNED	\$217.54
39900	MISCELLANEOUS REVENUE-OTHER	\$65.50
Total for: MISCELLANEOUS		\$308.04
15100	SALE OF INVESTMENTS	\$15,000.00
39100	TRANSFER OF FUNDS-OTHER	\$7,360.13
Total for: OTHER FINANCING SOURCES		\$22,360.13
TOTAL RECEIPTS FOR 36 SPECIAL EVENTS		\$81,168.07
<hr/>		
Fund:	<u>14 VIPS/PARK SAFETY</u>	
36202	AGENCY FUND ADDITIONS	\$6,000.00
39400	INTERFUND LOAN PROCEEDS	\$4,500.00
Total for: OTHER FINANCING SOURCES		\$10,500.00
TOTAL RECEIPTS FOR 14 VIPS/PARK SAFETY		\$10,500.00

UNIT NAME: HIGHLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>19 CORPORATION BOND INTEREST</u>	
31100	GENERAL PROPERTY TAXES	\$256,871.41
	Total for: TAXES	\$256,871.41
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,380.78
31206	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$492.81
31201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$806.00
	Total for: INTERGOVERNMENTAL	\$8,679.59
36100	INTEREST EARNED	\$3,155.95
39110	OTHER CONTRIBUTIONS	\$50,000.00
	Total for: MISCELLANEOUS	\$53,155.95
39400	INTERFUND LOAN PROCEEDS	\$16,500.00
15100	SALE OF INVESTMENTS	\$241,755.95
	Total for: OTHER FINANCING SOURCES	\$258,255.95
	TOTAL RECEIPTS FOR 19 CORPORATION BOND _INTEREST	\$576,962.90
<hr/>		
Fund:	<u>8 PARK BOND (PAYMENTS)</u>	
31100	GENERAL PROPERTY TAXES	\$627,425.68
	Total for: TAXES	\$627,425.68
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$38,117.20
31206	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,545.05
31201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,160.00
	Total for: INTERGOVERNMENTAL	\$44,822.25
36100	INTEREST EARNED	\$5,145.01
	Total for: MISCELLANEOUS	\$5,145.01
15100	SALE OF INVESTMENTS	\$522,145.01
	Total for: OTHER FINANCING SOURCES	\$522,145.01
	TOTAL RECEIPTS FOR 8 PARK BOND (PAYMENTS)	\$1,199,537.95
<hr/>		
Fund:	<u>97 REDEVELOPMENT BOND (SINKING)</u>	
31100	GENERAL PROPERTY TAXES	\$742,271.25
	Total for: TAXES	\$742,271.25
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$43,779.18
31206	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,923.09
31201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,778.00
36110	INTERGOVERNMENTAL REVENUE, OTHER	\$50,531.28
	Total for: INTERGOVERNMENTAL	\$102,011.55
36100	INTEREST EARNED	\$9,699.75
	Total for: MISCELLANEOUS	\$9,699.75
15100	SALE OF INVESTMENTS	\$381,500.00
	Total for: OTHER FINANCING SOURCES	\$381,500.00

UNIT NAME: HIGHLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 97 REDEVELOPMENT BOND (SINKING)		\$1,235,482.55
<hr/>		
Fund:	<u>92 CORPORATION CAPITAL</u>	
39200	NET PROCEEDS FROM BORROWINGS	\$1,900,000.00
Total for: OTHER FINANCING SOURCES		\$1,900,000.00
TOTAL RECEIPTS FOR 92 CORPORATION CAPITAL		\$1,900,000.00
<hr/>		
Fund:	<u>55 CUMULATIVE CAPITAL DEVELOPMENT</u>	
31100	GENERAL PROPERTY TAXES	\$584,003.27
Total for: TAXES		\$584,003.27
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$36,701.71
31206	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,450.54
31201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,006.00
Total for: INTERGOVERNMENTAL		\$43,158.25
36100	INTEREST EARNED	\$14,944.24
39900	MISCELLANEOUS REVENUE-OTHER	\$218.91
Total for: MISCELLANEOUS		\$15,163.15
15100	SALE OF INVESTMENTS	\$253,000.00
Total for: OTHER FINANCING SOURCES		\$253,000.00
TOTAL RECEIPTS FOR 55 CUMULATIVE CAPITAL DEVELOPMENT		\$895,324.67
<hr/>		
Fund:	<u>54 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
33504	CIGARETTE TAX DISTR-CCI FUND	\$76,572.58
Total for: INTERGOVERNMENTAL		\$76,572.58
36100	INTEREST EARNED	\$5,207.26
Total for: MISCELLANEOUS		\$5,207.26
15100	SALE OF INVESTMENTS	\$60,000.00
Total for: OTHER FINANCING SOURCES		\$60,000.00
TOTAL RECEIPTS FOR 54 CUMULATIVE CAPL IMPRV CIGARETTE TAX		\$141,779.84
<hr/>		
Fund:	<u>91 GAMING REVENUE FUND</u>	
33800	RIVERBOAT REVENUE SHARING	\$315,026.91
Total for: INTERGOVERNMENTAL		\$315,026.91
36100	INTEREST EARNED	\$1,365.63
33803	MISCELLANEOUS REVENUE-OTHER/PRAIRIE _45TH ST CONSTRUCTION	\$446.10
Total for: MISCELLANEOUS		\$1,811.73
TOTAL RECEIPTS FOR 91 GAMING REVENUE FUND		\$316,838.64
<hr/>		
Fund:	<u>83 GENERAL IMPROVEMENT</u>	
36100	INTEREST EARNED	\$1,366.18

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2008UNIT NAME: HIGHLAND CIVIL TOWNCOUNTY: LAKE COUNTY

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>83 GENERAL IMPROVEMENT</u>	
	Total for: MISCELLANEOUS	\$1,366.18
35500	SPECIAL ASSESSMENTS-OTHER	\$51,238.90
	Total for: SPECIAL ASSESSMENTS	\$51,238.90
	TOTAL RECEIPTS FOR 83 GENERAL IMPROVEMENT	\$52,605.08
<hr/>		
Fund:	<u>39 HIGHLAND BLDG ACQ</u>	
39310	NET PROCEEDS FROM BORROWINGS	\$144,458.64
	Total for: OTHER FINANCING SOURCES	\$144,458.64
	TOTAL RECEIPTS FOR 39 HIGHLAND BLDG ACQ	\$144,458.64
<hr/>		
Fund:	<u>35 MAJOR MOVES CONSTRUCTION FUND</u>	
36100	INTEREST EARNED	\$3,644.83
	Total for: MISCELLANEOUS	\$3,644.83
15100	SALE OF INVESTMENTS	\$125,000.00
	Total for: OTHER FINANCING SOURCES	\$125,000.00
	TOTAL RECEIPTS FOR 35 MAJOR MOVES CONSTRUCTION FUND	\$128,644.83
<hr/>		
Fund:	<u>88 MUNICIPAL CUMULATIVE STREET</u>	
36800	SPECIAL ASSESSMENTS-OTHER	\$24,415.00
	Total for: SPECIAL ASSESSMENTS	\$24,415.00
	TOTAL RECEIPTS FOR 88 MUNICIPAL CUMULATIVE STREET	\$24,415.00
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Fund:	<u>10 PARK BOND (PROCEEDS)</u>	
36100	INTEREST EARNED	\$9,771.84
39900	MISCELLANEOUS REVENUE-OTHER	\$19.39
	Total for: MISCELLANEOUS	\$9,791.23
36200	SPECIAL ASSESSMENTS-OTHER	\$11,257.26
	Total for: SPECIAL ASSESSMENTS	\$11,257.26
15100	SALE OF INVESTMENTS	\$67,600.00
	Total for: OTHER FINANCING SOURCES	\$67,600.00
	TOTAL RECEIPTS FOR 10 PARK BOND (PROCEEDS)	\$88,648.49
<hr/>		
Fund:	<u>96 REDEVELOPMENT CAPITAL</u>	
31100	GENERAL PROPERTY TAXES	\$49,571.71
	Total for: TAXES	\$49,571.71
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,033.20
31206	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$202.52
31201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$331.00

UNIT NAME: HIGHLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
<hr/>		
Fund:	<u>96 REDEVELOPMENT CAPITAL</u>	
	Total for: INTERGOVERNMENTAL	\$3,566.72
36100	INTEREST EARNED	\$8,007.71
36200	RENTAL OF PROPERTY	\$108.00
	Total for: MISCELLANEOUS	\$8,115.71
39401	INTERFUND LOAN PAYMENTS RECEIVED	\$39,000.00
	Total for: OTHER FINANCING SOURCES	\$39,000.00
	TOTAL RECEIPTS FOR 96 REDEVELOPMENT CAPITAL	\$100,254.14
<hr/>		
Fund:	<u>90 HEALTH SELF INSURANCE</u>	
39400	INTERFUND LOAN PAYMENTS RECEIVED	\$80,000.00
	Total for: OTHER FINANCING SOURCES	\$80,000.00
	TOTAL RECEIPTS FOR 90 HEALTH SELF INSURANCE	\$80,000.00
<hr/>		
Fund:	<u>30 ICT FUND</u>	
33801	CONTRIBUTIONS AND DONATIONS	\$180,926.44
36100	INTEREST EARNED	\$1,302.10
39900	MISCELLANEOUS REVENUE-OTHER	\$2.55
39109	MISCELLANEOUS REVENUE-OTHER/ICT TELEPHONE REIMBURSEMENTS	\$140.00
39100	MISCELLANEOUS REVENUE-OTHER/ICT PAYROLL TRANSFERS	\$15,487.21
	Total for: MISCELLANEOUS	\$197,858.30
15100	SALE OF INVESTMENTS	\$46,000.00
	Total for: OTHER FINANCING SOURCES	\$46,000.00
	TOTAL RECEIPTS FOR 30 ICT FUND	\$243,858.30
<hr/>		
Fund:	<u>50 POLICE PENSION</u>	
39100	EMPLOYER CONTRIBUTIONS/PYRL TRANSFERS	\$698,091.72
39400	EMPLOYER CONTRIBUTIONS/TEMPORARY LOAN PROCEEDS	\$116,500.00
39900	EMPLOYER CONTRIBUTIONS/MISC REVENUE	\$40.51
36100	INTEREST EARNED	\$4,820.38
36900	PLAN MEMBERS CONTRIBUTIONS	\$1,436.49
33500	STATE CONTRIBUTIONS	\$762,570.74
	Total for: MISCELLANEOUS	\$1,583,459.84
15100	SALE OF INVESTMENTS	\$83,000.00
	Total for: OTHER FINANCING SOURCES	\$83,000.00
	TOTAL RECEIPTS FOR 50 POLICE PENSION	\$1,666,459.84
<hr/>		
Fund:	<u>26 AFLAC FSA AGENCY FUND</u>	
39104	AGENCY FUND ADDITIONS	\$24,352.93
	Total for: OTHER FINANCING SOURCES	\$24,352.93

UNIT NAME: HIGHLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: LAKE COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
TOTAL RECEIPTS FOR 26 AFLAC FSA AGENCY FUND		\$24,352.93
Fund:	<u>28 GASOLINE OIL FUND</u>	
39108	AGENCY FUND ADDITIONS	\$185,838.23
Total for: OTHER FINANCING SOURCES		\$185,838.23
TOTAL RECEIPTS FOR 28 GASOLINE_OIL FUND		\$185,838.23
Fund:	<u>27 INSURANCE-OTHER</u>	
39100	AGENCY FUND ADDITIONS	\$1,504,598.49
Total for: OTHER FINANCING SOURCES		\$1,504,598.49
TOTAL RECEIPTS FOR 27 INSURANCE-OTHER		\$1,504,598.49
Fund:	<u>12 PARK LICENSE FEES</u>	
39201	AGENCY FUND ADDITIONS	\$6,180.00
Total for: OTHER FINANCING SOURCES		\$6,180.00
TOTAL RECEIPTS FOR 12 PARK LICENSE FEES		\$6,180.00
Fund:	<u>701 PAYROLL</u>	
39100	AGENCY FUND ADDITIONS	\$1,774,520.63
Total for: OTHER FINANCING SOURCES		\$1,774,520.63
TOTAL RECEIPTS FOR 701 PAYROLL		\$1,774,520.63
Fund:	<u>22 RETAINAGE</u>	
36800	AGENCY FUND ADDITIONS	\$205,369.20
Total for: OTHER FINANCING SOURCES		\$205,369.20
TOTAL RECEIPTS FOR 22 RETAINAGE		\$205,369.20
Fund:	<u>85 TRAFFIC VIOLATIONS</u>	
35100	AGENCY FUND ADDITIONS	\$24,885.00
Total for: OTHER FINANCING SOURCES		\$24,885.00
TOTAL RECEIPTS FOR 85 TRAFFIC VIOLATIONS		\$24,885.00
Total Receipts:		\$35,936,307.36

(CTAR-2) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2008

ID: 45-3-506 PAGE: 1

COUNTY: LAKE COUNTY
 UNIT NAME: HIGHLAND CIVIL TOWN

Fund: 33 DONATIONS		
	OTHER DISBURSEMENTS	\$23,331.43
	TOTAL	\$23,331.43
Fund: 7 DONATIONS #6		
	OTHER DISBURSEMENTS	\$2,762.63
	TOTAL	\$2,762.63
Fund: 16 FEDERAL SEIZED ASSETS		
	OTHER DISBURSEMENTS	\$13,782.32
	PURCHASE OF INVESTMENTS	\$35,653.48
	TOTAL	\$49,435.80
Fund: 57 HIGHWAY OF FLAGS		
	PURCHASE OF INVESTMENTS	\$25,562.15
	TOTAL	\$25,562.15
Fund: 24 INNKEEPERS		
	SUPPLIES	\$5,268.17
	OTHER SERVICES AND CHARGES	\$10,000.00
	PURCHASE OF INVESTMENTS	\$10,075.75
	TOTAL	\$25,343.92
Fund: 18 LAW ENFORCEMENT CONTINUING ED		
	SUPPLIES	\$9,099.27
	OTHER SERVICES AND CHARGES	\$16,177.64
	PURCHASE OF INVESTMENTS	\$30,565.85
	TOTAL	\$55,842.76
Fund: 4 LOCAL ROAD AND STREET		
	PERSONAL SERVICES	\$68,750.90
	OTHER SERVICES AND CHARGES	\$196,054.54
	TRANSFER OF FUNDS	\$63,396.33
	PURCHASE OF INVESTMENTS	\$152,131.03
	TOTAL	\$480,332.80
Fund: 17 LOCAL SEIZED ASSETS		
	CAPITAL OUTLAY	\$4,198.49
	TOTAL	\$4,198.49
Fund: 2 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES	\$475,936.74
	SUPPLIES	\$279,169.97
	OTHER SERVICES AND CHARGES	\$218,110.17
	CAPITAL OUTLAY	\$4,786.00
	OTHER DISBURSEMENTS	\$16,687.40
	TRANSFER OF FUNDS	\$435,974.76
	PURCHASE OF INVESTMENTS	\$458,316.75
	TOTAL	\$1,888,981.79
Fund: 6 PARKS AND RECREATION		

(CTAR-2) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2008

ID: 45-3-506 PAGE: 2

COUNTY: LAKE COUNTY
 UNIT NAME: HIGHLAND CIVIL TOWN

	PERSONAL SERVICES	\$862,065.98
	SUPPLIES	\$119,377.93
	OTHER SERVICES AND CHARGES	\$795,648.64
	OTHER DISBURSEMENTS	\$875,175.00
	TRANSFER OF FUNDS	\$797,719.22
	INTERFUND LOANS	\$80,000.00
	PURCHASE OF INVESTMENTS	\$708,606.51
	TOTAL	\$4,238,593.28
Fund:	38 RAINY DAY	
	INTERFUND LOANS	\$137,500.00
	PURCHASE OF INVESTMENTS	\$374,939.06
	TOTAL	\$512,439.06
Fund:	94 REDEVELOPMENT GENERAL	
	PERSONAL SERVICES	\$58,947.75
	SUPPLIES	\$844.78
	OTHER SERVICES AND CHARGES	\$50,358.83
	TRANSFER OF FUNDS	\$54,090.11
	INTERFUND LOANS	\$39,000.00
	PURCHASE OF INVESTMENTS	\$50,430.01
	TOTAL	\$253,671.48
Fund:	87 SAFE NEIFHBORHOOD	
	OTHER SERVICES AND CHARGES	\$48,994.37
	TOTAL	\$48,994.37
Fund:	59 SHARED ETHICS	
	SUPPLIES	\$184.83
	OTHER SERVICES AND CHARGES	\$1,374.96
	PURCHASE OF INVESTMENTS	\$10,025.85
	TOTAL	\$11,585.64
Fund:	31 SOLID WASTE PLANNING	
	SUPPLIES	\$10,000.00
	OTHER SERVICES AND CHARGES	\$112,023.83
	CAPITAL OUTLAY	\$25,900.00
	PURCHASE OF INVESTMENTS	\$15,196.97
	TOTAL	\$163,120.80
Fund:	36 SPECIAL EVENTS	
	PERSONAL SERVICES	\$7,365.78
	SUPPLIES	\$712.62
	OTHER SERVICES AND CHARGES	\$42,722.53
	TRANSFER OF FUNDS	\$7,360.13
	PURCHASE OF INVESTMENTS	\$23,217.54
	TOTAL	\$81,378.60
Fund:	14 VIPS/PARK SAFETY	
	SUPPLIES	\$5,712.78
	INTERFUND LOANS	\$4,500.00
	TOTAL	\$10,212.78

(CTAR-2) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2008

ID: 45-3-506 PAGE: 3

COUNTY: LAKE COUNTY
 UNIT NAME: HIGHLAND CIVIL TOWN

Fund: 19 CORPORATION BOND & INTEREST		
	DEBT SERVICE-PRINCIPAL	\$309,000.00
	DEBT SERVICE-INTEREST	\$37,673.87
	OTHER DISBURSEMENTS	\$172,789.00
	INTERFUND LOANS	\$16,500.00
	PURCHASE OF INVESTMENTS	\$241,755.95
	TOTAL	\$777,718.82
Fund: 8 PARK BOND (PAYMENTS)		
	DEBT SERVICE-PRINCIPAL	\$462,250.00
	DEBT SERVICE-INTEREST	\$72,196.25
	INTERFUND LOANS	\$430,000.00
	PURCHASE OF INVESTMENTS	\$522,145.01
	TOTAL	\$1,486,591.26
Fund: 97 REDEVELOPMENT BOND (SINKING)		
	OTHER SERVICES AND CHARGES	\$750.00
	DEBT SERVICE-PRINCIPAL	\$485,000.00
	DEBT SERVICE-INTEREST	\$135,042.63
	OTHER DISBURSEMENTS	\$639,000.00
	PURCHASE OF INVESTMENTS	\$654,699.75
	TOTAL	\$1,914,492.38
Fund: 92 CORPORATION CAPITAL		
	OTHER SERVICES AND CHARGES	\$29,051.95
	CAPITAL OUTLAY	\$1,470,335.76
	TOTAL	\$1,499,387.71
Fund: 55 CUMULATIVE CAPITAL DEVELOPMENT		
	SUPPLIES	\$2,214.00
	OTHER SERVICES AND CHARGES	\$224,377.35
	CAPITAL OUTLAY	\$468,223.36
	PURCHASE OF INVESTMENTS	\$913,004.35
	TOTAL	\$1,607,819.06
Fund: 54 CUMULATIVE CAPL IMPRV CIGARETTE TAX		
	OTHER SERVICES AND CHARGES	\$136,571.54
	PURCHASE OF INVESTMENTS	\$203,267.40
	TOTAL	\$339,838.94
Fund: 91 GAMING REVENUE FUND		
	OTHER SERVICES AND CHARGES	\$67,960.00
	PURCHASE OF INVESTMENTS	\$101,365.63
	TOTAL	\$169,325.63
Fund: 83 GENERAL IMPROVEMENT		
	OTHER SERVICES AND CHARGES	\$412.00
	CAPITAL OUTLAY	\$5,421.20
	OTHER DISBURSEMENTS	\$125.12
	PURCHASE OF INVESTMENTS	\$101,365.63
	TOTAL	\$107,323.95

(CTAR-2) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 45-3-506 PAGE: 4

COUNTY: LAKE COUNTY
UNIT NAME: HIGHLAND CIVIL TOWN

Fund: 39 HIGHLAND BLDG ACQ		
	OTHER SERVICES AND CHARGES	\$11,536.40
	CAPITAL OUTLAY	\$127,500.00
	TOTAL	\$139,036.40
Fund: 35 MAJOR MOVES CONSTRUCTION FUND		
	OTHER SERVICES AND CHARGES	\$126,131.57
	PURCHASE OF INVESTMENTS	\$203,644.83
	TOTAL	\$329,776.40
Fund: 88 MUNICIPAL CUMULATIVE STREET		
	OTHER SERVICES AND CHARGES	\$24,410.00
	TOTAL	\$24,410.00
Fund: 10 PARK BOND (PROCEEDS)		
	OTHER SERVICES AND CHARGES	\$51,220.45
	CAPITAL OUTLAY	\$204,260.20
	PURCHASE OF INVESTMENTS	\$509,127.46
	TOTAL	\$764,608.11
Fund: 96 REDEVELOPMENT CAPITAL		
	OTHER SERVICES AND CHARGES	\$22,636.76
	PURCHASE OF INVESTMENTS	\$407,542.33
	TOTAL	\$430,179.09
Fund: 90 HEALTH SELF INSURANCE		
	OTHER DISBURSEMENTS	\$581,335.92
	TOTAL	\$581,335.92
Fund: 30 ICT FUND		
	OTHER DISBURSEMENTS	\$174,067.51
	PURCHASE OF INVESTMENTS	\$101,302.10
	TOTAL	\$275,369.61
Fund: 50 POLICE PENSION		
	BENEFITS	\$698,091.72
	ADMINISTRATIVE AND GENERAL	\$815,034.98
	PURCHASE OF INVESTMENTS	\$100,940.62
	TOTAL	\$1,614,067.32
Fund: 26 AFLAC FSA AGENCY FUND		
	AGENCY FUND DEDUCTIONS	\$25,185.11
	TOTAL	\$25,185.11
Fund: 28 GASOLINE & OIL FUND		
	AGENCY FUND DEDUCTIONS	\$185,838.23
	TOTAL	\$185,838.23
Fund: 27 INSURANCE-OTHER		
	AGENCY FUND DEDUCTIONS	\$1,499,319.72

(CTAR-2) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 45-3-506 PAGE: 5
COUNTY: LAKE COUNTY
UNIT NAME: HIGHLAND CIVIL TOWN

TOTAL		\$1,499,319.72
Fund: 12 PARK LICENSE FEES		
	AGENCY FUND DEDUCTIONS	\$6,180.00
TOTAL		\$6,180.00
Fund: 701 PAYROLL		
	AGENCY FUND DEDUCTIONS	\$1,773,321.66
TOTAL		\$1,773,321.66
Fund: 22 RETAINAGE		
	AGENCY FUND DEDUCTIONS	\$158,045.63
TOTAL		\$158,045.63
Fund: 85 TRAFFIC VIOLATIONS		
	AGENCY FUND DEDUCTIONS	\$20,936.00
TOTAL		\$20,936.00
TOTAL:		\$23,605,894.73

(CTAR-2) ANNUAL FINANCIAL REPORT
 PART 3B- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2008

ID: 45-3-506 PAGE: 1
 COUNTY: LAKE COUNTY
 UNIT NAME: HIGHLAND CIVIL TOWN

Fund:	1 GENERAL		
Dept:	BOARD OF ZONING APPEALS		
	PERSONAL SERVICES		\$3,186.81
	SUPPLIES		\$149.93
	OTHER SERVICES AND CHARGES		\$3,951.48
TOTAL			\$7,288.22
Dept:	BUILDING DEPARTMENT		
	PERSONAL SERVICES		\$204,393.54
	SUPPLIES		\$6,709.43
	OTHER SERVICES AND CHARGES		\$31,650.03
TOTAL			\$242,753.00
Dept:	CIVIL DEFENSE DEPT		
	PERSONAL SERVICES		\$5,093.53
	SUPPLIES		\$10,262.70
	OTHER SERVICES AND CHARGES		\$1,144.91
TOTAL			\$16,501.14
Dept:	CLERK TREASURER		
	PERSONAL SERVICES		\$106,060.90
	SUPPLIES		\$3,000.00
	OTHER SERVICES AND CHARGES		\$44,308.06
TOTAL			\$153,368.96
Dept:	EMERGENCY MEDICAL SERVICE DEPT		
	PERSONAL SERVICES		\$1,067.43
	SUPPLIES		\$842.12
	OTHER SERVICES AND CHARGES		\$955.81
TOTAL			\$2,865.36
Dept:	FIRE DEPARTMENT		
	PERSONAL SERVICES		\$190,630.54
	SUPPLIES		\$26,361.89
	OTHER SERVICES AND CHARGES		\$62,971.30
	CAPITAL OUTLAY		\$42,077.88
TOTAL			\$322,041.61
Dept:	GENERAL GOVERNMENT EXPENSE		
	OTHER DISBURSEMENTS		\$3,943,173.90
	TRANSFER OF FUNDS		\$3,639,990.36
	PURCHASE OF INVESTMENTS		\$3,043,838.00
TOTAL			\$10,627,002.26
Dept:	NEW DEPT #11		
	OTHER SERVICES AND CHARGES		\$626,486.48
TOTAL			\$626,486.48
Dept:	NEW DEPT #12		
	SUPPLIES		\$3,191.65
	OTHER SERVICES AND CHARGES		\$46,523.17
TOTAL			\$49,714.82
Dept:	NEW DEPT #13		
	PERSONAL SERVICES		\$2,826.01
	OTHER SERVICES AND CHARGES		\$569.80

(CTAR-2) ANNUAL FINANCIAL REPORT
 PART 3B- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2008

ID: 45-3-506 PAGE: 2
 COUNTY: LAKE COUNTY
 UNIT NAME: HIGHLAND CIVIL TOWN

TOTAL		\$3,395.81
Dept:	PLANNING COMMISSION	
	PERSONAL SERVICES	\$2,572.87
	SUPPLIES	\$323.73
	OTHER SERVICES AND CHARGES	\$13,114.16
TOTAL		\$16,010.76
Dept:	POLICE DEPARTMENT	
	PERSONAL SERVICES	\$3,303,227.89
	SUPPLIES	\$166,720.25
	OTHER SERVICES AND CHARGES	\$645,710.00
TOTAL		\$4,115,658.14
Dept:	SANITATION DEPARTMENT	
	PERSONAL SERVICES	\$291,984.33
	SUPPLIES	\$27,437.93
	OTHER SERVICES AND CHARGES	\$1,336,780.17
	CAPITAL OUTLAY	\$3,593.52
TOTAL		\$1,659,795.95
Dept:	TOWN BOARD OF TRUSTEES	
	PERSONAL SERVICES	\$79,064.94
	SUPPLIES	\$190.19
	OTHER SERVICES AND CHARGES	\$181,955.81
	CAPITAL OUTLAY	\$5,000.00
TOTAL		\$266,210.94
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$4,190,108.79
	SUPPLIES	\$245,189.82
	OTHER SERVICES AND CHARGES	\$2,996,121.18
	CAPITAL OUTLAY	\$50,671.40
	OTHER DISBURSEMENTS	\$3,943,173.90
	TRANSFER OF FUNDS	\$3,639,990.36
	PURCHASE OF INVESTMENTS	\$3,043,838.00
	MEDICAL, HOSPITAL, AND BURIAL	\$0.00
TOTAL GENERAL		\$18,109,093.45

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2008

ASSETS

Fund Name	Expense Category	Account Title	Amount
64 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	INTEREST RECEIVABLE	\$21.57
	NO FUNCTION NEEDED	ACCOUNTS RECEIVABLE, CUSTOMER	\$68,330.16
	NO FUNCTION NEEDED	OTHER RECEIVABLES	\$919.61
Fund Total:			\$69,271.34
66 WATER UTILITY-IMPROVEMENT	NO FUNCTION NEEDED	INTEREST RECEIVABLE	\$90.50
Fund Total:			\$90.50
67 WATER UTILITY-OTHER #1	NO FUNCTION NEEDED	INTEREST RECEIVABLE	\$591.82
Fund Total:			\$591.82
70 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	ACCOUNTS RECEIVABLE, CUSTOMER	\$63,656.12
	NO FUNCTION NEEDED	OTHER RECEIVABLES	\$1,429.43
Fund Total:			\$65,085.55
40 WASTEWATER UTILITY-OTHER #1	NO FUNCTION NEEDED	OTHER RECEIVABLES	\$92,563.29
Fund Total:			\$92,563.29
41 WASTEWATER UTILITY-OTHER #2	NO FUNCTION NEEDED	OTHER RECEIVABLES	\$301,081.88
Fund Total:			\$301,081.88
43 WASTEWATER UTILITY-OTHER #3	NO FUNCTION NEEDED	INTEREST RECEIVABLE	\$98.82
Fund Total:			\$98.82
44 WASTEWATER UTILITY-OTHER #4	NO FUNCTION NEEDED	INTEREST RECEIVABLE	\$2,371.92
Fund Total:			\$2,371.92
Total ASSETS:			\$531,155.12

LIABILITIES AND EQUITY

64 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	ACCOUNTS PAYABLE	\$135,516.55
Fund Total:			\$135,516.55
70 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	ACCOUNTS PAYABLE	\$65,112.29
Fund Total:			\$65,112.29
72 WASTEWATER UTILITY-IMPROVEMENT	NO FUNCTION NEEDED	ACCOUNTS PAYABLE	\$42,899.23
Fund Total:			\$42,899.23
40 WASTEWATER UTILITY-OTHER #1	NO FUNCTION NEEDED	ACCOUNTS PAYABLE	\$14,958.91
Fund Total:			\$14,958.91
44 WASTEWATER UTILITY-OTHER #4	NO FUNCTION NEEDED	ACCOUNTS PAYABLE	\$338,988.52
Fund Total:			\$338,988.52

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2008

Total LIABILITIES AND EQUITY:

\$597,475.50

REVENUES

Fund Name	Expense Category	Account Title	Amount
64 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	34400 METERED-RESIDENTIAL	\$2,017,559.18
	NO FUNCTION NEEDED	27100 SALE OF MERCHANDISE	\$8,050.00
	NO FUNCTION NEEDED	39900 OTHER REVENUE	\$16,821.98
	NO FUNCTION NEEDED	36100 INTEREST EARNED	\$996.20
	NO FUNCTION NEEDED	5000 RENTAL OF PROPERTY	\$67,401.58
	NO FUNCTION NEEDED	39100 TRANSFER OF FUNDS-OTHER	\$588,062.36
	Fund Total:		
62 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	36800 GUARANTEED REVENUES	\$17,930.00
	NO FUNCTION NEEDED	39900 GUARANTEED REVENUES	\$1,215.21
	Fund Total:		\$19,145.21
66 WATER UTILITY-IMPROVEMENT	NO FUNCTION NEEDED	36100 INTEREST EARNED	\$3,946.80
	NO FUNCTION NEEDED	34400 CAPITAL CONTRIBUTIONS	\$568,543.63
	NO FUNCTION NEEDED	15100 SALE OF INVESTMENTS	\$420,000.00
	Fund Total:		\$992,490.43
67 WATER UTILITY-OTHER #1	NO FUNCTION NEEDED	36100 INTEREST EARNED	\$10,163.40
Fund Total:			\$10,163.40
70 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	34400 METERED-RESIDENTIAL	\$2,829,890.21
	NO FUNCTION NEEDED	39900 OTHER REVENUE	\$8,864.01
	NO FUNCTION NEEDED	27100 OTHER REVENUE	\$11,100.00
	NO FUNCTION NEEDED	36100 INTEREST EARNED	\$1,847.11
	NO FUNCTION NEEDED	39100 TRANSFER OF FUNDS-OTHER	\$574,187.57
	Fund Total:		
72 WASTEWATER UTILITY-IMPROVEMENT	NO FUNCTION NEEDED	34400 CAPITAL CONTRIBUTIONS	\$363,263.36
	NO FUNCTION NEEDED	39900 CAPITAL CONTRIBUTIONS	\$147,824.00
Fund Total:			\$511,087.36
40 WASTEWATER UTILITY-OTHER #1	NO FUNCTION NEEDED	36100 INTEREST EARNED	\$932.57
	NO FUNCTION NEEDED	31100 CAPITAL CONTRIBUTIONS	\$226,155.45
	NO FUNCTION NEEDED	39100 TRANSFER OF FUNDS-OTHER	\$94,187.76
	Fund Total:		
41 WASTEWATER UTILITY-OTHER #2	NO FUNCTION NEEDED	36100 INTEREST EARNED	\$100.28
	NO FUNCTION NEEDED	31100 CAPITAL CONTRIBUTIONS	\$408,803.83
	NO FUNCTION NEEDED	39101 TRANSFER PER BOND ORDINANCE	\$30,000.00
	NO FUNCTION NEEDED	39400 NET PROCEEDS FROM BORROWINGS	\$294,993.00
	Fund Total:		

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2008

Fund Name	Expense Category	Account Title	Amount
43 WASTEWATER UTILITY-OTHER #3	NO FUNCTION NEEDED NO FUNCTION NEEDED	36100 INTEREST EARNED 35500 CAPITAL CONTRIBUTIONS	\$2,610.43 \$21,857.11 \$24,467.54
Fund Total:			
44 WASTEWATER UTILITY-OTHER #4	NO FUNCTION NEEDED NO FUNCTION NEEDED	36100 INTEREST EARNED 15100 SALE OF INVESTMENTS	\$46,763.25 \$529,000.00 \$575,763.25
Fund Total:			
Total REVENUES:			\$9,313,070.28

EXPENDITURES

64 WATER UTILITY-OPERATING	GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES	200 SALARIES AND WAGES-EMPLOYEES 11200 EMPLOYEE PENSIONS AND BENEFITS 100 MATERIALS AND SUPPLIES 34000 INSURANCE-OTHER 23600 MISCELLANEOUS	\$547,099.37 \$187,667.88 \$1,129,021.72 \$36,075.11 \$207,471.52 \$2,107,335.60
Expense Category Total:			
	NO FUNCTION NEEDED NO FUNCTION NEEDED	45200 TRANSFER OF FUNDS-OTHER 9000 OTHER DISBURSEMENTS	\$588,062.36 \$3,493.34 \$591,555.70
Expense Category Total:			
Fund Total:			\$2,698,891.30
61 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	9000 REFUNDS-NONOPERATING	\$29,408.00 \$29,408.00
Expense Category Total:			
Fund Total:			\$29,408.00
62 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	100 REFUNDS-NONOPERATING	\$17,652.38 \$17,652.38
Expense Category Total:			
Fund Total:			\$17,652.38
66 WATER UTILITY-IMPROVEMENT	NO FUNCTION NEEDED NO FUNCTION NEEDED	15100 PURCHASE OF INVESTMENTS CAPITAL OUTLAY-OTHER	\$503,946.80 \$1,012,800.77 \$1,516,747.57
Expense Category Total:			
Fund Total:			\$1,516,747.57
67 WATER UTILITY-OTHER #1	NO FUNCTION NEEDED	15100 PURCHASE OF INVESTMENTS	\$549,163.40 \$549,163.40
Expense Category Total:			
Fund Total:			\$549,163.40
70 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES GENERAL CATEGORIES GENERAL CATEGORIES	200 SALARIES AND WAGES-EMPLOYEES 11200 EMPLOYEE PENSIONS AND BENEFITS 100 MATERIALS AND SUPPLIES	\$533,187.70 \$187,555.65 \$2,019,182.17

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2008

Fund Name	Expense Category	Account Title	Amount
70 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	34005 INSURANCE-OTHER	\$35,450.84
	GENERAL CATEGORIES	39000 MISCELLANEOUS	\$46,324.97
	Expense Category Total:		\$2,821,701.33
	NO FUNCTION NEEDED	45200 TRANSFERS PER BOND ORDINANCE	\$30,000.00
	NO FUNCTION NEEDED	45200 TRANSFER OF FUNDS-OTHER	\$574,187.57
	Expense Category Total:		\$604,187.57
	Fund Total:		\$3,425,888.90
72 WASTEWATER UTILITY-IMPROVEMENT	NO FUNCTION NEEDED	CAPITAL OUTLAY-OTHER	\$596,509.71
	Expense Category Total:		\$596,509.71
	Fund Total:		\$596,509.71
40 WASTEWATER UTILITY-OTHER #1	GENERAL CATEGORIES	11100 SALARIES AND WAGES-EMPLOYEES	\$97,178.31
	GENERAL CATEGORIES	11200 EMPLOYEE PENSIONS AND BENEFITS	\$13,059.51
	GENERAL CATEGORIES	30000 MATERIALS AND SUPPLIES	\$64,767.76
	GENERAL CATEGORIES	20000 MISCELLANEOUS	\$460.34
	Expense Category Total:		\$175,465.92
	NO FUNCTION NEEDED	45200 TRANSFER OF FUNDS-OTHER	\$94,187.76
	NO FUNCTION NEEDED	43005 EQUIPMENT	\$7,364.88
	Expense Category Total:		\$101,552.64
	Fund Total:		\$277,018.56
41 WASTEWATER UTILITY-OTHER #2	NO FUNCTION NEEDED	39012 INTEREST PAID ON BONDS AND LOANS	\$146,334.23
	NO FUNCTION NEEDED	39011 DEBT SERVICE OF PRINCIPAL	\$246,000.00
	NO FUNCTION NEEDED	39013 OTHER DISBURSEMENTS	\$800.00
	Expense Category Total:		\$393,134.23
	Fund Total:		\$393,134.23
43 WASTEWATER UTILITY-OTHER #3	GENERAL CATEGORIES	43001 MISCELLANEOUS	\$8,917.28
	Expense Category Total:		\$8,917.28
	NO FUNCTION NEEDED	15100 PURCHASE OF INVESTMENTS	\$91,681.43
	Expense Category Total:		\$91,681.43
	Fund Total:		\$100,598.71
44 WASTEWATER UTILITY-OTHER #4	GENERAL CATEGORIES	MISCELLANEOUS	\$476,926.58
	Expense Category Total:		\$476,926.58
	NO FUNCTION NEEDED	9000 INTERFUND LOANS	\$294,993.00
	NO FUNCTION NEEDED	15100 PURCHASE OF INVESTMENTS	\$2,695,184.30
	Expense Category Total:		\$2,990,177.30
	Fund Total:		\$3,467,103.88

(CTAR-2) ANNUAL FINANCIAL REPORT

UNIT NAME: HIGHLAND CIVIL TOWN
COUNTY: LAKE COUNTY

ID: 45-3-506

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2008

PAGE: 5

Fund Name	Expense Category	Account Title	Amount
45 WASTEWATER UTILITY-OTHER #5	GENERAL CATEGORIES	MISCELLANEOUS	\$4,155.94
Expense Category Total:			\$4,155.94
Fund Total:			\$4,155.94
Total EXPENDITURES:			\$13,076,272.58

CASH

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		FIRST FINANCIAL BANK	XXXXXX7919				\$2,305,214.53
		FIRST MIDWEST BANK	XXXXXX5129				\$766,913.66
		FIRST MIDWEST-PAYROLL	XXXXXX6241				\$48,343.95
		CENTIER BANK-WATER OP	XXXX0130				\$449,818.47
		CHASE BANK-SEWER OPER	XXXXX8179				\$984,326.77
		FIRST MIDWEST-FSA AGENCY	XXXXXX5526				\$15,103.48

Total CASH: **\$4,569,720.86**

INVESTMENTS

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
02/27/2008	1 GENERAL	LGIP	IN-02-0016-0001(281)	\$0.00	12/31/2008	3.10	\$1,093,838.00

Total by Fund: **\$1,093,838.00**

02/27/2008	2 MOTOR VEHICLE HIGHWAY	LGIP	IN-02-0016-0011(289)	\$89,430.65	12/31/2008	3.10	\$297,747.40
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Total by Fund: **\$297,747.40**

02/27/2008	4 LOCAL ROAD AND STREET	LGIP	IN-02-0016-0012(287)		12/31/2008	3.10	\$77,131.03
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Total by Fund: **\$77,131.03**

INVESTMENTS

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
02/27/2008	18 LAW ENFORCEMENT CONTINUING ED	LGIP	IN-02-0016-0035 (286)		12/31/2008	3.10	\$30,565.85
Total by Fund:							\$30,565.85
02/27/2008	6 PARKS AND RECREATION	LGIP	IN-02-0016-0002(294)		12/31/2008	3.10	\$161,606.51
Total by Fund:							\$161,606.51
02/27/2008	31 SOLID WASTE PLANNING	LGIP	IN-02-0016-0009 (308)		12/31/2008	3.10	\$15,196.97
Total by Fund:							\$15,196.97
02/27/2008	38 RAINY DAY	LGIP	IN-02-0016-0040 (282)		12/31/2008	3.10	\$374,939.06
Total by Fund:							\$374,939.06
02/27/2008	16 FEDERAL SEIZED ASSETS	LGIP	IN-02-0016-0036 (288)		12/31/2008	3.10	\$35,053.48
Total by Fund:							\$35,053.48
02/27/2008	57 HIGHWAY OF FLAGS	LGIP	IN-02-0016-0043 (295)		12/31/2008	3.10	\$25,562.15
Total by Fund:							\$25,562.15
02/27/2008	59 SHARED ETHICS	LGIP	IN-02-0016-0042 (306)		12/31/2008	3.10	\$9,810.85

INVESTMENTS

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
Total by Fund:							\$9,810.85
02/27/2008	94 REDEVELOPMENT GENERAL	LGIP	IN-02-0016-0019 (307)		12/31/2008	3.10	\$23,430.01
Total by Fund:							\$23,430.01
02/27/2008	24 INNKEEPERS	LGIP	IN-02-0016-0028 (310)		12/31/2008	3.10	\$449.17
Total by Fund:							\$449.17
02/27/2008	36 SPECIAL EVENTS	LGIP	IN-02-0016-0027 (283)		12/31/2008	3.10	\$8,217.54
Total by Fund:							\$8,217.54
02/27/2008	97 REDEVELOPMENT BOND (SINKING)	LGIP	IN-02-0016-0032		12/31/2008	3.10	\$273,199.75
Total by Fund:							\$273,199.75
02/27/2008	8 PARK BOND (PAYMENTS)	LGIP	IN-02-0016-0034 (305)		12/31/2008	3.10	\$0.00
Total by Fund:							\$0.00
02/27/2008	19 CORPORATION BOND _INTEREST	LGIP	IN-02-0016-0030 (285)		12/31/2008	3.10	\$0.00

INVESTMENTS

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
Total by Fund:							\$0.00
02/27/2008	54 CUMULATIVE CAPL IMPRV CIGARETTE TAX	LGIP	IN-02-1106-0013		12/31/2008	3.10	\$143,267.40
Total by Fund:							\$143,267.40
02/27/2008	55 CUMULATIVE CAPITAL DEVELOPMENT	LGIP	IN-02-0016-0003 (297)		12/31/2008	3.10	\$660,004.35
Total by Fund:							\$660,004.35
02/27/2008	96 REDEVELOPMENT CAPITAL	LGIP	IN-02-0016-0020 (296)		12/31/2008	3.10	\$407,542.33
Total by Fund:							\$407,542.33
02/27/2008	10 PARK BOND (PROCEEDS)	LGIP	IN-02-0016-0017 (301)		12/31/2008	3.10	\$441,527.46
Total by Fund:							\$441,527.46
02/27/2008	83 GENERAL IMPROVEMENT	LGIP	IN-02-0016-0029 (303)		12/31/2008	3.10	\$101,365.63
Total by Fund:							\$101,365.63
02/27/2008	35 MAJOR MOVES CONSTRUCTION	LGIP	IN-02-0016-0041 (284)		12/31/2008	3.10	\$78,644.83

INVESTMENTS

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
FUND							
Total by Fund:							\$78,644.83
02/27/2008	91 GAMING REVENUE FUND	LGIP	IN-02-0016-0018 (302)		12/31/2008	3.10	\$101,365.63
Total by Fund:							\$101,365.63
02/27/2008	30 ICT FUND	LGIP	IN-02-0016-0026 (304)		12/31/2008	3.10	\$55,302.10
Total by Fund:							\$55,302.10
02/27/2008	66 WATER UTILITY-IMPROVEMENT	LGIP	IN-02-0016-0015 (290)		12/31/2008	3.10	\$83,946.80
Total by Fund:							\$83,946.80
02/27/2008	67 WATER UTILITY-OTHER #1	LGIP	IN-02-0016-0044 (291)		12/31/2008	3.10	\$549,163.40
Total by Fund:							\$549,163.40
02/27/2008	43 WASTEWATER UTILITY-OTHER #3	LGIP	IN-02-0016-0010		12/31/2008	3.10	\$91,681.43
Total by Fund:							\$91,681.43
02/27/2008	44 WASTEWATER UTILITY-OTHER #4	LGIP	IN-02-0016-0008 (292)		12/31/2008	3.10	\$2,166,184.30

INVESTMENTS

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
Total by Fund:							\$2,166,184.30
02/27/2008	50 POLICE PENSION	LGIP	IN-02-0016-0016 (300)		12/31/2008	3.10	\$17,940.62
Total by Fund:							\$17,940.62
Total INVESTMENTS:							\$7,324,684.05
Total Cash and Investments:							\$11,894,404.91

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	GENERAL OBLIGATION BONDS	WASTEWATER UTILITY BONDS	MORTGAGE REVENUE BONDS
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$5,573,903.00	\$4,501,000.00	\$1,400,000.00
PRINCIPAL ISSUED DURING YEAR	\$6,494,903.00	\$4,255,000.00	\$1,210,000.00
PRINCIPAL RETIRED DURING YEAR	\$979,000.00	\$246,000.00	\$190,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$11,089,806.00	\$8,510,000.00	\$2,420,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$244,912.81	\$146,334.19	\$67,466.25

PART 7 - INTERGOVERNMENTAL EXPENDITURES

OF THE EXPENDITURES REPORTED IN PART 3, HOW MUCH WAS PAID TO OTHER GOVERNMENTAL UNITS FOR:

ALL OTHER LOCAL	\$61,500.00	
TOTAL PAID TO LOCAL GOVERNMENTS		\$61,500.00
ALL OTHER STATE	\$1,489,985.20	
TOTAL PAID TO STATE GOVERNMENTS		\$1,489,985.20
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$1,551,485.20

PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
16-579	FEDERAL FORFEITURE-SEIZED	JUSTICE	\$7,871.79	16 FEDERAL SEIZED ASSETS	\$7,871.79	\$13,782.32
16-579	LAKE COUNTY DRUG TASK FORCE	BURNS GRANT	\$3,900.26	1 GENERAL	\$3,900.26	\$3,900.26
16-609	SAFE NEIGHBORHOOD	IN CRIMINAL JUSTICE	\$24,000.00	87 SAFE NEIFHBORHOOD	\$24,000.00	\$24,000.00
16-609	SAFE NEIGHBORHOOD-PROJECT 7	IN CRIMINAL JUSTICE	\$74,184.00	87 SAFE NEIFHBORHOOD	\$10,000.00	\$23,646.33
16-744	SAFE NEIGHBORHOOD-GAN INSTITUTE	IN CRIMINAL JUSTICE	\$80,800.00	87 SAFE NEIFHBORHOOD	\$0.00	\$0.00
20-600	BIG CITY/BIG COUNTY G INITIATIVE	IN CRIMINAL JUSTICE	\$18,500.00	1 GENERAL	\$6,311.65	\$7,039.28
20-600	OPO CLICK-IT OR TICKET	IN CRIMINAL JUSTICE	\$11,000.00	1 GENERAL	\$11,000.00	\$10,393.96
20-601	LAKE COUNTY OWI TASK FORCE	IN CRIMINAL JUSTICE	\$25,700.86	1 GENERAL	\$25,700.86	\$33,544.34
20-601	FATALITY CRASH REDUCTION	IN CRIMINAL JUSTICE	\$7,527.10	1 GENERAL	\$7,527.10	\$7,527.10

(CTAR-2) ANNUAL FINANCIAL REPORT

UNIT NAME: HIGHLAND CIVIL TOWN

ID: 45-3-506

COUNTY: LAKE COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-2) ANNUAL FINANCIAL REPORT
PART 10 - REPORT ON CAPITAL ASSETS
FOR THE FISCAL YEAR ENDING 2008

COUNTY: LAKE COUNTY
UNIT NAME: HIGHLAND CIVIL TOWN

ID: 45-3-506
PAGE: 1

BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(CTAR-2) ANNUAL FINANCIAL REPORT

UNIT NAME: HIGHLAND CIVIL TOWN

ID: 45-3-506

COUNTY: LAKE COUNTY

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES
FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
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