

FEDERAL IDENTIFICATION NUMBER:  
35-6001168

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

UNIT NAME:  
PORTLAND CIVIL CITY

COUNTY:  
JAY COUNTY

ID: 38-3-417  
(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 2003)

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: LINDA KENNEDY

ADDRESS: 321 NORTH MERIDIAN

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (260) 726-9395

TITLE: CLERK-TREASURER

DATE SIGNED: \_\_\_\_\_

CITY: PORTLAND

ZIP: 47371-1992

\*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).

**CASH UNITS ONLY**

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

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>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$1,405,440.15	\$3,491,728.60	\$3,247,713.26	\$1,649,455.49	\$0.00	\$1,649,455.49
<b>Total by Fund Type:</b>	<b>\$1,405,440.15</b>	<b>\$3,491,728.60</b>	<b>\$3,247,713.26</b>	<b>\$1,649,455.49</b>	<b>\$0.00</b>	<b>\$1,649,455.49</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
622 AVIATION	\$382,138.72	\$46,929.03	\$108,357.73	\$320,710.02	\$0.00	\$320,710.02
325 BUILDING DEMOLITION	\$26,657.80	\$10,000.00	\$0.00	\$36,657.80	\$0.00	\$36,657.80
241 BULLETPROFF VEST PROGRAM	\$1,261.97	\$0.00	\$0.00	\$1,261.97	\$0.00	\$1,261.97
203 CONCESSIONS	\$5,009.79	\$5,036.62	\$3,964.86	\$6,081.55	\$0.00	\$6,081.55
CRIMINAL INVESTIGATIVE FUNDS	\$6,644.97	\$0.00	\$961.10	\$5,683.87	\$0.00	\$5,683.87
242 DARE	\$16,415.17	\$3,974.12	\$3,310.02	\$17,079.27	\$0.00	\$17,079.27
243 DONATIONS	\$15.04	\$0.00	\$0.00	\$15.04	\$0.00	\$15.04
244 DONATIONS #10	\$5,116.72	\$3,175.00	\$3,974.55	\$4,317.17	\$0.00	\$4,317.17
357 DONATIONS #2	\$184.05	\$0.00	\$0.00	\$184.05	\$0.00	\$184.05
358 DONATIONS #3	\$20,525.00	\$0.00	\$0.00	\$20,525.00	\$0.00	\$20,525.00
359 DONATIONS #4	\$0.00	\$500.00	\$500.00	\$0.00	\$0.00	\$0.00
262 DRUG FREE COMMUNITY	\$36.76	\$2,936.00	\$0.00	\$2,972.76	\$0.00	\$2,972.76
205 ECONOMIC DEVELOPMENT OPERATING	\$395,826.77	\$744,753.78	\$122,755.06	\$1,017,825.49	\$0.00	\$1,017,825.49
9990 FEDERAL GRANTS #45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
223 FIRE DEPT INVESTIGATIVE FUND	\$0.00	\$3,299.00	\$0.00	\$3,299.00	\$0.00	\$3,299.00
99 HOUSING AUTHORITY	\$1,885.27	\$14,868.75	\$14,868.75	\$1,885.27	\$0.00	\$1,885.27
206 INSURANCE SURPLUS NON-REVERTING	\$227,824.72	\$619,171.75	\$0.00	\$846,996.47	\$0.00	\$846,996.47
8880 LAND VALUES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
202 LOCAL ROAD AND STREET	\$19,612.66	\$24,842.96	\$30,318.37	\$14,137.25	\$0.00	\$14,137.25
249 LOIT-PUBLIC SAFETY	\$0.00	\$41,281.00	\$0.00	\$41,281.00	\$0.00	\$41,281.00
210 MAYOR'S ANNUAL GOLF OUTING	\$0.00	\$10,542.00	\$10,542.00	\$0.00	\$0.00	\$0.00
201 MOTOR VEHICLE HIGHWAY	\$777,384.37	\$684,811.69	\$1,002,264.60	\$459,931.46	\$0.00	\$459,931.46

**CASH UNITS ONLY**

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u> <b>Section I</b>	<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>
207 PARKING METER	\$34,205.59	\$0.00	\$0.00	\$34,205.59	\$0.00	\$34,205.59
204 PARKS AND RECREATION	\$224,278.32	\$247,181.64	\$321,172.76	\$150,287.20	\$0.00	\$150,287.20
211 POLICE CONTINUING EDUCATION	\$21,446.15	\$7,822.00	\$6,129.09	\$23,139.06	\$0.00	\$23,139.06
PORTLAND CITY COURT	\$24,561.73	\$306,760.66	\$305,746.02	\$25,576.37	\$0.00	\$25,576.37
217 PORTLAND FORFEITURE	\$555.61	\$236.13	\$0.00	\$791.74	\$0.00	\$791.74
500 RAINY DAY	\$80,119.39	\$129,463.20	\$4,802.22	\$204,780.37	\$0.00	\$204,780.37
699 REDKEY CITY FINES	\$0.00	\$110.00	\$100.00	\$10.00	\$0.00	\$10.00
228 REVOLVING LOAN	\$70,993.73	\$24,871.70	\$30,052.50	\$65,812.93	\$0.00	\$65,812.93
215 RIVERBOAT	\$121,687.07	\$40,379.70	\$0.00	\$162,066.77	\$0.00	\$162,066.77
SELF INSURANCE	\$761,177.46	\$730,938.93	\$1,326,901.88	\$165,214.51	\$0.00	\$165,214.51
320 SIDEWALK RECONSTRUCTION	\$44,931.99	\$0.00	\$9,674.00	\$35,257.99	\$0.00	\$35,257.99
222 STATE GRANT	\$0.00	\$24,000.00	\$24,000.00	\$0.00	\$0.00	\$0.00
341 STATE GRANT # 2	\$82.51	\$0.00	\$0.00	\$82.51	\$0.00	\$82.51
218 TAX INCREMENT FINANCING #1	\$17,105.22	\$269,193.06	\$17,105.22	\$269,193.06	\$0.00	\$269,193.06
219 TAX INCREMENT FINANCING #2	\$149,037.66	\$3,080.58	\$39,155.79	\$112,962.45	\$0.00	\$112,962.45
220 TAX INCREMENT FINANCING #3	\$191,000.00	\$4,917.32	\$4,917.32	\$191,000.00	\$0.00	\$191,000.00
221 TAX INCREMENT FINANCING #4	\$100,533.18	\$29,559.40	\$90,262.50	\$39,830.08	\$0.00	\$39,830.08
213 TRADING CARD FUND	\$71.45	\$0.00	\$0.00	\$71.45	\$0.00	\$71.45
255 UNEMPLOYMENT NON-REVERTING	\$34,419.98	\$0.00	\$0.00	\$34,419.98	\$0.00	\$34,419.98
<b>Total by Fund Type:</b>	<b>\$3,762,746.82</b>	<b>\$4,034,636.02</b>	<b>\$3,481,836.34</b>	<b>\$4,315,546.50</b>	<b>\$0.00</b>	<b>\$4,315,546.50</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
419 AIRPORT TAXIWAY GRANT	\$5,690.85	\$0.00	\$0.00	\$5,690.85	\$0.00	\$5,690.85
420 AVIATION PROJECT	\$0.00	\$122,044.67	\$122,044.67	\$0.00	\$0.00	\$0.00
406 CUMULATIVE CAPITAL DEVELOPMENT	\$382,378.28	\$90,270.00	\$0.00	\$472,648.28	\$0.00	\$472,648.28
407 CUMULATIVE CAPITAL IMPRV (TAX LEVY)	\$380,001.24	\$115,730.88	\$0.00	\$495,732.12	\$0.00	\$495,732.12
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$220,022.05	\$20,933.39	\$0.00	\$240,955.44	\$0.00	\$240,955.44

**CASH UNITS ONLY**

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

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>
<b>Section I</b>						
503 GENERAL IMPROVEMENT	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
209 LICA CONSTRUCTION ESCROW	\$120,033.00	\$0.00	\$120,033.00	\$0.00	\$0.00	\$0.00
245 LOCAL MATCH BOUNDARY PIKE WAYNE STR	\$474,947.96	\$0.00	\$79,340.49	\$395,607.47	\$0.00	\$395,607.47
247 STATE GRANT CAPITAL PROJECT	\$0.00	\$240,601.70	\$240,601.70	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$1,633,073.38</b>	<b>\$589,580.64</b>	<b>\$562,019.86</b>	<b>\$1,660,634.16</b>	<b>\$0.00</b>	<b>\$1,660,634.16</b>
<b>FUND TYPE: PENSION TRUST</b>						
702 FIRE PENSION	\$102,438.91	\$128,767.78	\$135,680.49	\$95,526.20	\$0.00	\$95,526.20
703 POLICE PENSION	\$123,121.13	\$48,217.98	\$74,828.09	\$96,511.02	\$0.00	\$96,511.02
704 PRE PENSION NON-REVERTING	\$311,244.66	\$19,600.00	\$0.00	\$330,844.66	\$0.00	\$330,844.66
<b>Total by Fund Type:</b>	<b>\$536,804.70</b>	<b>\$196,585.76</b>	<b>\$210,508.58</b>	<b>\$522,881.88</b>	<b>\$0.00</b>	<b>\$522,881.88</b>
<b>FUND TYPE: INVESTMENT TRUST</b>						
TOTAL MONIES	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000,000.00	\$3,000,000.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,000,000.00</b>	<b>\$3,000,000.00</b>
<b>FUND TYPE: AGENCY</b>						
705 CITY AND TOWN COURT COSTS	\$0.00	\$30,344.00	\$28,222.00	\$2,122.00	\$0.00	\$2,122.00
708 COURT CLERK'S RECORD PERPUATION	\$12,105.15	\$3,942.00	\$1,600.00	\$14,447.15	\$0.00	\$14,447.15
709 COURT DEFERRAL PROGRAM	\$0.00	\$12,237.00	\$11,577.00	\$660.00	\$0.00	\$660.00
710 COURT PRE-TRIAL DIVERSION FUND	\$0.00	\$330.00	\$220.00	\$110.00	\$0.00	\$110.00
701 PAYROLL	\$0.00	\$2,409,578.55	\$2,409,578.55	\$0.00	\$0.00	\$0.00
706 USER FEES-COURT CONT EDUCATION	\$2,004.00	\$6,604.00	\$7,977.00	\$631.00	\$0.00	\$631.00
<b>Total by Fund Type:</b>	<b>\$14,109.15</b>	<b>\$2,463,035.55</b>	<b>\$2,459,174.55</b>	<b>\$17,970.15</b>	<b>\$0.00</b>	<b>\$17,970.15</b>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PORTLAND CIVIL CITY

ID: 38-3-417

**CASH UNITS ONLY**

COUNTY: JAY COUNTY

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(CITY/TOWN ONLY)

FOR THE FISCAL YEAR ENDING 2008

PAGE: 4

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2008</u>	2008 <u>Receipts</u>	2008 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2008</u>	Investments <u>at 12/31/2008</u>	Total Cash and Investments <u>at 12/31/2008</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$7,352,174.20</b>	<b>\$10,775,566.57</b>	<b>\$9,961,252.59</b>	<b>\$8,166,488.18</b>	<b>\$3,000,000.00</b>	<b>\$11,166,488.18</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$32,022.54				
Transfers Out			\$32,022.54			
Net Receipts and Disbursements		\$10,743,544.03	\$9,929,230.05			

**CASH AND INVESTMENTS ON PART 4 ARE  
3000000.00! MUST EQUAL ENDING CASH  
AND INVESTMENTS ON THIS PAGE!  
PLEASE CORRECT.**

**CASH UNITS ONLY**

PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES, AND INVESTMENT BALANCES(UTILITIES ONLY)

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>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
610 RECYCLING FUND	\$59,258.40	\$95,651.56	\$98,735.41	\$56,174.55	\$0.00	\$56,174.55
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$783,521.05	\$332,020.37	\$173,432.33	\$942,109.09	\$0.00	\$942,109.09
606 WASTEWATER UTILITY-OPERATING	\$1,254,556.73	\$2,163,210.96	\$1,912,221.86	\$1,505,545.83	\$0.00	\$1,505,545.83
604 WATER UTILITY-CUSTOMER DEPOSIT	\$173,802.10	\$28,950.00	\$23,771.05	\$178,981.05	\$0.00	\$178,981.05
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$948,634.27	\$105,215.00	\$71,752.32	\$982,096.95	\$0.00	\$982,096.95
601 WATER UTILITY-OPERATING	\$1,049,175.81	\$1,401,985.89	\$990,569.55	\$1,460,592.15	\$0.00	\$1,460,592.15
<b>Total by Fund Type:</b>	<b>\$4,268,948.36</b>	<b>\$4,127,033.78</b>	<b>\$3,270,482.52</b>	<b>\$5,125,499.62</b>	<b>\$0.00</b>	<b>\$5,125,499.62</b>
<hr/>						
<b>Subtotal All Funds:</b>	<b>\$4,268,948.36</b>	<b>\$4,127,033.78</b>	<b>\$3,270,482.52</b>	<b>\$5,125,499.62</b>	<b>\$0.00</b>	<b>\$5,125,499.62</b>

**Section II**

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$437,235.37				
Transfers Out				\$437,235.37		
Net Receipts and Disbursements		\$3,689,798.41		\$2,833,247.15		

**CASH AND INVESTMENTS ON PART 4 ARE 0.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.**

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
311	GENERAL PROPERTY TAXES	\$1,660,423.76
	<b>Total for: TAXES</b>	<b>\$1,660,423.76</b>
3221	BUILDING AND PLANNING PERMITS	\$21,188.56
32111	PERMITS, OTHER	\$110.00
354	PERMITS, OTHER	\$453.00
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$21,751.56</b>
3351	ABC EXCISE TAX DISTRIBUTION	\$5,197.50
3352	LIQUOR GALLONAGE TAX DISTRIBUTION	\$13,027.85
3353	CIGARETTE TAX DISTR-GENERAL FUND	\$5,709.10
3121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$24,700.00
3122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$105,656.66
3125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$10,730.02
3123	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$543,150.00
3124	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$86,825.00
3126	INTERGOVERNMENTAL REVENUE, OTHER	\$197,532.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$992,528.13</b>
3426	FIRE PROTECTION CONTRACTS	\$59,130.00
3427	CHARGES FOR SERVICES, OTHER PUBLIC SAFETY	\$4,800.00
348	RENTAL OF PROPERTY (RECREATION)	\$6,066.06
349	IN LIEU OF TAXES-MUNICIPAL UTILITIES	\$20,838.00
392	CABLE TV RECEIPTS	\$47,737.63
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$138,571.69</b>
3434	FINES AND FEES-OTHER	\$735.00
353	FINES AND FEES-OTHER	\$37,930.00
352	COURT COSTS	\$8,700.00
344	COURT RECEIPTS	\$7,847.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$55,212.00</b>
361	INTEREST EARNED	\$109,250.41
391	MISCELLANEOUS REVENUE-OTHER	\$781.91
399	MISCELLANEOUS REVENUE-OTHER	\$400.58
	<b>Total for: MISCELLANEOUS</b>	<b>\$110,432.90</b>
394	INTERFUND LOAN PAYMENTS RECEIVED	\$500,000.00
3912	INSURANCE REIMBURSEMENTS	\$11,039.56
395	REFUNDS-OTHER	\$1,769.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$512,808.56</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$3,491,728.60</b>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
311	GENERAL PROPERTY TAXES	\$431,491.66

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2008UNIT NAME: PORTLAND CIVIL CITYCOUNTY: JAY COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
	<b>Total for: TAXES</b>	<b>\$431,491.66</b>
344	FED. GRANTS-DISASTER GRANTS	\$3,564.12
3357	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$171,891.72
3121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$5,808.00
3122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$25,149.79
3125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$2,559.23
336	WHEEL TAX INTERGOVERNMENTAL	\$29,600.91
337	WHEEL TAX INTERGOVERNMENTAL	\$8,687.51
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$247,261.28</b>
3435	MOWING WEEDS	\$775.00
3436	SWEEPING STREETS	\$1,920.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$2,695.00</b>
394	MISCELLANEOUS REVENUE-OTHER	\$70.00
399	MISCELLANEOUS REVENUE-OTHER	\$1,378.60
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,448.60</b>
391	REIMBURSEMENTS-OTHER	\$1,915.15
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,915.15</b>
	<b>TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY</b>	<b>\$684,811.69</b>
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
1001	LOCAL ROAD AND STREET DISTRIBUTION	\$24,842.96
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$24,842.96</b>
	<b>TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET</b>	<b>\$24,842.96</b>
Fund:	<u>622 AVIATION</u>	
391	STATE GRANTS-OTHER	\$5,649.03
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$5,649.03</b>
349	RENTAL OF PROPERTY (RECREATION)	\$1,260.00
3491	RENTAL OF PROPERTY (RECREATION)	\$200.00
3492	AIRPORT RECEIPTS	\$20,875.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$22,335.00</b>
3912	INSURANCE REIMBURSEMENTS	\$945.00
395	REFUNDS-OTHER	\$18,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$18,945.00</b>
	<b>TOTAL RECEIPTS FOR 622 AVIATION</b>	<b>\$46,929.03</b>
Fund:	<u>205 ECONOMIC DEVELOPMENT OPERATING</u>	
314	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$677,093.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$677,093.00</b>

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>205 ECONOMIC DEVELOPMENT OPERATING</u>	
361	INTEREST EARNED	\$18,740.04
391	INTEREST EARNED	\$8,202.79
362	RENTAL OF PROPERTY	\$18,850.00
3621	RENTAL OF PROPERTY	\$2,765.20
381	RENTAL OF PROPERTY	\$6,600.00
393	RENTAL OF PROPERTY	\$6,712.49
390	MISCELLANEOUS REVENUE-OTHER	\$4,986.17
401	MISCELLANEOUS REVENUE-OTHER	\$73.98
	<b>Total for: MISCELLANEOUS</b>	<b>\$66,930.67</b>
395	REIMBURSEMENTS-OTHER	\$730.11
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$730.11</b>
	<b>TOTAL RECEIPTS FOR 205 ECONOMIC DEVELOPMENT OPERATING</b>	<b>\$744,753.78</b>
Fund:	<u>325 BUILDING DEMOLITION</u>	
1001	TRANSFER OF FUNDS-OTHER	\$10,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$10,000.00</b>
	<b>TOTAL RECEIPTS FOR 325 BUILDING DEMOLITION</b>	<b>\$10,000.00</b>
Fund:	<u>99 HOUSING AUTHORITY</u>	
1001	STATE GRANTS-SOCIAL PROGS-COMMUNITY SERVICE	\$14,868.75
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$14,868.75</b>
	<b>TOTAL RECEIPTS FOR 99 HOUSING AUTHORITY</b>	<b>\$14,868.75</b>
Fund:	<u>215 RIVERBOAT</u>	
1001	RIVERBOAT REVENUE SHARING	\$40,379.70
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$40,379.70</b>
	<b>TOTAL RECEIPTS FOR 215 RIVERBOAT</b>	<b>\$40,379.70</b>
Fund:	<u>222 STATE GRANT</u>	
1001	STATE GRANTS-OTHER	\$24,000.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$24,000.00</b>
	<b>TOTAL RECEIPTS FOR 222 STATE GRANT</b>	<b>\$24,000.00</b>
Fund:	<u>262 DRUG FREE COMMUNITY</u>	
1001	LOCAL GOVERNMENT GRANT-OTHER	\$2,936.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,936.00</b>
	<b>TOTAL RECEIPTS FOR 262 DRUG FREE COMMUNITY</b>	<b>\$2,936.00</b>

	<u>Title</u>	<u>Amount</u>
Fund:	<u>204 PARKS AND RECREATION</u>	
311	GENERAL PROPERTY TAXES	\$165,594.85
	<b>Total for: TAXES</b>	<b>\$165,594.85</b>
3121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,229.00
3122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$9,651.82
3125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$982.17
342	INTERGOVERNMENTAL REVENUE, OTHER	\$12,000.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$24,862.99</b>
347	SWIMMING POOL RECEIPTS	\$22,906.50
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$22,906.50</b>
394	INTERFUND LOAN PAYMENTS RECEIVED	\$25,000.00
3912	INSURANCE REIMBURSEMENTS	\$8,817.30
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$33,817.30</b>
	<b>TOTAL RECEIPTS FOR 204 PARKS AND RECREATION</b>	<b>\$247,181.64</b>
Fund:	<u>359 DONATIONS #4</u>	
1001	CONTRIBUTIONS AND DONATIONS	\$500.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$500.00</b>
	<b>TOTAL RECEIPTS FOR 359 DONATIONS #4</b>	<b>\$500.00</b>
Fund:	<u>500 RAINY DAY</u>	
315	SPECIAL STATE DISTRIBUTION	\$37,140.87
314	CREDIT INTERGOVERNMENTAL	\$92,322.33
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$129,463.20</b>
	<b>TOTAL RECEIPTS FOR 500 RAINY DAY</b>	<b>\$129,463.20</b>
Fund:	<u>242 DARE</u>	
1001	INTERGOVERNMENTAL REVENUE, OTHER	\$3,500.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,500.00</b>
395	REFUNDS-OTHER	\$474.12
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$474.12</b>
	<b>TOTAL RECEIPTS FOR 242 DARE</b>	<b>\$3,974.12</b>
Fund:	<u>218 TAX INCREMENT FINANCING #1</u>	
311	GENERAL PROPERTY TAXES	\$268,129.29
	<b>Total for: TAXES</b>	<b>\$268,129.29</b>
361	INTEREST EARNED	\$1,063.77
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,063.77</b>
	<b>TOTAL RECEIPTS FOR 218 TAX INCREMENT FINANCING #1</b>	<b>\$269,193.06</b>

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2008

UNIT NAME: PORTLAND CIVIL CITY

COUNTY: JAY COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>219 TAX INCREMENT FINANCING #2</u>	
361	INTEREST EARNED	\$3,080.58
	<b>Total for: MISCELLANEOUS</b>	<b>\$3,080.58</b>
<b>TOTAL RECEIPTS FOR 219 TAX INCREMENT FINANCING #2</b>		<b>\$3,080.58</b>
Fund:	<u>220 TAX INCREMENT FINANCING #3</u>	
361	INTEREST EARNED	\$4,917.32
	<b>Total for: MISCELLANEOUS</b>	<b>\$4,917.32</b>
<b>TOTAL RECEIPTS FOR 220 TAX INCREMENT FINANCING #3</b>		<b>\$4,917.32</b>
Fund:	<u>244 DONATIONS #10</u>	
1001	CONTRIBUTIONS AND DONATIONS	\$3,175.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$3,175.00</b>
<b>TOTAL RECEIPTS FOR 244 DONATIONS #10</b>		<b>\$3,175.00</b>
Fund:	<u>221 TAX INCREMENT FINANCING #4</u>	
361	INTEREST EARNED	\$7,536.86
	<b>Total for: MISCELLANEOUS</b>	<b>\$7,536.86</b>
520	TRANSFER OF FUNDS-OTHER	\$22,022.54
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$22,022.54</b>
<b>TOTAL RECEIPTS FOR 221 TAX INCREMENT FINANCING #4</b>		<b>\$29,559.40</b>
Fund:	<u>249 LOIT-PUBLIC SAFETY</u>	
310	INTERGOVERNMENTAL REVENUE, OTHER	\$41,281.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$41,281.00</b>
<b>TOTAL RECEIPTS FOR 249 LOIT-PUBLIC SAFETY</b>		<b>\$41,281.00</b>
Fund:	<u>203 CONCESSIONS</u>	
399	CONCESSION STANDS	\$5,036.62
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$5,036.62</b>
<b>TOTAL RECEIPTS FOR 203 CONCESSIONS</b>		<b>\$5,036.62</b>
Fund:	<u>206 INSURANCE SURPLUS NON-REVERTING</u>	
361	INTEREST EARNED	\$19,171.75
	<b>Total for: MISCELLANEOUS</b>	<b>\$19,171.75</b>
395	REFUNDS-OTHER	\$600,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$600,000.00</b>
<b>TOTAL RECEIPTS FOR 206 INSURANCE SURPLUS NON-REVERTING</b>		<b>\$619,171.75</b>

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund: <u>210 MAYOR'S ANNUAL GOLF OUTING</u>		
1001	CONTRIBUTIONS AND DONATIONS	\$10,542.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$10,542.00</b>
<b>TOTAL RECEIPTS FOR 210 MAYOR'S ANNUAL GOLF OUTING</b>		<b>\$10,542.00</b>
Fund: <u>211 POLICE CONTINUING EDUCATION</u>		
381	ACCIDENT REPORT COPIES	\$2,499.00
384	GUN PERMIT APPLICATIONS	\$1,838.00
382	CHARGES FOR SERVICES-OTHER	\$880.00
383	CHARGES FOR SERVICES-OTHER	\$584.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$5,801.00</b>
1001	FINES AND FEES-OTHER	\$2,021.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$2,021.00</b>
<b>TOTAL RECEIPTS FOR 211 POLICE CONTINUING EDUCATION</b>		<b>\$7,822.00</b>
Fund: <u>217 PORTLAND FORFEITURE</u>		
1001	INTERGOVERNMENTAL REVENUE, OTHER	\$236.13
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$236.13</b>
<b>TOTAL RECEIPTS FOR 217 PORTLAND FORFEITURE</b>		<b>\$236.13</b>
Fund: <u>223 FIRE DEPT INVESTIGATIVE FUND</u>		
397	STATE GRANTS-PUBLIC SAFETY	\$2,774.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,774.00</b>
381	CHARGES FOR SERVICES-OTHER	\$350.00
1001	CHARGES FOR SERVICES-OTHER	\$175.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$525.00</b>
<b>TOTAL RECEIPTS FOR 223 FIRE DEPT INVESTIGATIVE FUND</b>		<b>\$3,299.00</b>
Fund: <u>228 REVOLVING LOAN</u>		
1001	FINES AND FEES-OTHER	\$27.50
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$27.50</b>
361	INTEREST EARNED	\$725.16
385	MISCELLANEOUS REVENUE-OTHER	\$3,156.56
386	MISCELLANEOUS REVENUE-OTHER	\$70.04
387	MISCELLANEOUS REVENUE-OTHER	\$2,997.03
388	MISCELLANEOUS REVENUE-OTHER	\$61.32
389	MISCELLANEOUS REVENUE-OTHER	\$2,270.90
390	MISCELLANEOUS REVENUE-OTHER	\$59.62
392	MISCELLANEOUS REVENUE-OTHER	\$2,486.03
393	MISCELLANEOUS REVENUE-OTHER	\$527.17

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>228 REVOLVING LOAN</u>	
394	MISCELLANEOUS REVENUE-OTHER	\$2,139.98
395	MISCELLANEOUS REVENUE-OTHER	\$96.22
396	MISCELLANEOUS REVENUE-OTHER	\$1,578.45
397	MISCELLANEOUS REVENUE-OTHER	\$106.83
398	MISCELLANEOUS REVENUE-OTHER	\$3,166.98
399	MISCELLANEOUS REVENUE-OTHER	\$396.42
400	MISCELLANEOUS REVENUE-OTHER	\$913.40
401	MISCELLANEOUS REVENUE-OTHER	\$258.40
402	MISCELLANEOUS REVENUE-OTHER	\$1,723.17
403	MISCELLANEOUS REVENUE-OTHER	\$339.27
404	MISCELLANEOUS REVENUE-OTHER	\$1,431.12
405	MISCELLANEOUS REVENUE-OTHER	\$287.63
	<b>Total for: MISCELLANEOUS</b>	<b>\$24,791.70</b>
391	REIMBURSEMENTS-OTHER	\$52.50
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$52.50</b>
	<b>TOTAL RECEIPTS FOR 228 REVOLVING LOAN</b>	<b>\$24,871.70</b>
Fund:	<u>699 REDKEY CITY FINES</u>	
1001	COURT COSTS	\$110.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$110.00</b>
	<b>TOTAL RECEIPTS FOR 699 REDKEY CITY FINES</b>	<b>\$110.00</b>
Fund:	<u>PORTLAND CITY COURT</u>	
	COURT COSTS	\$306,760.66
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$306,760.66</b>
	<b>TOTAL RECEIPTS FOR PORTLAND CITY COURT</b>	<b>\$306,760.66</b>
Fund:	<u>SELF INSURANCE</u>	
	SPECIAL ASSESSMENTS-OTHER	\$730,938.93
	<b>Total for: SPECIAL ASSESSMENTS</b>	<b>\$730,938.93</b>
	<b>TOTAL RECEIPTS FOR SELF INSURANCE</b>	<b>\$730,938.93</b>
Fund:	<u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
1001	CIGARETTE TAX DISTR-CCI FUND	\$20,933.39
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$20,933.39</b>
	<b>TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>	<b>\$20,933.39</b>
Fund:	<u>406 CUMULATIVE CAPITAL DEVELOPMENT</u>	

	<u>Title</u>	<u>Amount</u>
Fund: <u>406 CUMULATIVE CAPITAL DEVELOPMENT</u>		
311	GENERAL PROPERTY TAXES	\$83,763.94
	<b>Total for: TAXES</b>	<b>\$83,763.94</b>
3121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,127.00
3122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,882.24
3125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$496.82
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$6,506.06</b>
<b>TOTAL RECEIPTS FOR 406 CUMULATIVE CAPITAL DEVELOPMENT</b>		<b>\$90,270.00</b>
Fund: <u>407 CUMULATIVE CAPITAL IMPRV (TAX LEVY)</u>		
311	GENERAL PROPERTY TAXES	\$107,389.66
	<b>Total for: TAXES</b>	<b>\$107,389.66</b>
3121	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,445.00
3122	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$6,259.28
3125	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$636.94
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$8,341.22</b>
<b>TOTAL RECEIPTS FOR 407 CUMULATIVE CAPITAL IMPRV (TAX LEVY)</b>		<b>\$115,730.88</b>
Fund: <u>247 STATE GRANT CAPITAL PROJECT</u>		
1001	FED. GRANTS-HIGHWAY AND STREETS	\$240,601.70
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$240,601.70</b>
<b>TOTAL RECEIPTS FOR 247 STATE GRANT CAPITAL PROJECT</b>		<b>\$240,601.70</b>
Fund: <u>420 AVIATION PROJECT</u>		
1001	FEDERAL GRANTS-OTHER	\$122,044.67
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$122,044.67</b>
<b>TOTAL RECEIPTS FOR 420 AVIATION PROJECT</b>		<b>\$122,044.67</b>
Fund: <u>703 POLICE PENSION</u>		
361	INTEREST EARNED	\$2,660.63
3356	STATE CONTRIBUTIONS	\$45,557.35
	<b>Total for: MISCELLANEOUS</b>	<b>\$48,217.98</b>
<b>TOTAL RECEIPTS FOR 703 POLICE PENSION</b>		<b>\$48,217.98</b>
Fund: <u>702 FIRE PENSION</u>		
361	INTEREST EARNED	\$1,755.90
311	STATE CONTRIBUTIONS	\$52,406.15
3121	STATE CONTRIBUTIONS	\$705.00
3122	STATE CONTRIBUTIONS	\$3,054.53

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund: <u>702 FIRE PENSION</u>		
3125	STATE CONTRIBUTIONS	\$310.82
3355	STATE CONTRIBUTIONS	\$70,535.38
	<b>Total for: MISCELLANEOUS</b>	<b>\$128,767.78</b>
<b>TOTAL RECEIPTS FOR 702 FIRE PENSION</b>		<b>\$128,767.78</b>
Fund: <u>704 PRE PENSION NON-REVERTING</u>		
3924	EMPLOYER CONTRIBUTIONS	\$19,600.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$19,600.00</b>
<b>TOTAL RECEIPTS FOR 704 PRE PENSION NON-REVERTING</b>		<b>\$19,600.00</b>
Fund: <u>705 CITY AND TOWN COURT COSTS</u>		
1001	AGENCY FUND ADDITIONS	\$30,344.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$30,344.00</b>
<b>TOTAL RECEIPTS FOR 705 CITY AND TOWN COURT COSTS</b>		<b>\$30,344.00</b>
Fund: <u>701 PAYROLL</u>		
1001	AGENCY FUND ADDITIONS	\$2,409,508.57
2831	AGENCY FUND ADDITIONS	\$69.98
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$2,409,578.55</b>
<b>TOTAL RECEIPTS FOR 701 PAYROLL</b>		<b>\$2,409,578.55</b>
Fund: <u>706 USER FEES-COURT CONT EDUCATION</u>		
1001	AGENCY FUND ADDITIONS	\$6,604.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$6,604.00</b>
<b>TOTAL RECEIPTS FOR 706 USER FEES-COURT CONT EDUCATION</b>		<b>\$6,604.00</b>
Fund: <u>708 COURT CLERK'S RECORD PERPUATION</u>		
1001	AGENCY FUND ADDITIONS	\$3,942.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$3,942.00</b>
<b>TOTAL RECEIPTS FOR 708 COURT CLERK'S RECORD PERPUATION</b>		<b>\$3,942.00</b>
Fund: <u>709 COURT DEFERRAL PROGRAM</u>		
1001	AGENCY FUND ADDITIONS	\$12,237.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$12,237.00</b>
<b>TOTAL RECEIPTS FOR 709 COURT DEFERRAL PROGRAM</b>		<b>\$12,237.00</b>
Fund: <u>710 COURT PRE-TRIAL DIVERSION FUND</u>		
1001	AGENCY FUND ADDITIONS	\$330.00

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>709 COURT DEFERRAL PROGRAM</u>	
<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$330.00</b>
<b>TOTAL RECEIPTS FOR 710 COURT PRE-TRIAL DIVERSION FUND</b>	<b>\$330.00</b>
<b>Total Receipts:</b>	<b>\$10,775,566.57</b>

(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 3A- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2008

ID: 38-3-417 PAGE: 1

COUNTY: JAY COUNTY  
 UNIT NAME: PORTLAND CIVIL CITY

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$372,279.46
	SUPPLIES		\$54,200.18
	OTHER SERVICES AND CHARGES		\$356,097.21
	DEBT SERVICE-PRINCIPAL		\$219,687.75
	<b>TOTAL</b>		<b>\$1,002,264.60</b>
Fund:	202 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$30,318.37
	<b>TOTAL</b>		<b>\$30,318.37</b>
Fund:	622 AVIATION		
	OTHER SERVICES AND CHARGES		\$103,357.73
	CAPITAL OUTLAY		\$5,000.00
	<b>TOTAL</b>		<b>\$108,357.73</b>
Fund:	205 ECONOMIC DEVELOPMENT OPERATING		
	OTHER SERVICES AND CHARGES		\$122,755.06
	<b>TOTAL</b>		<b>\$122,755.06</b>
Fund:	99 HOUSING AUTHORITY		
	PERSONAL SERVICES		\$14,868.75
	<b>TOTAL</b>		<b>\$14,868.75</b>
Fund:	222 STATE GRANT		
	OTHER SERVICES AND CHARGES		\$24,000.00
	<b>TOTAL</b>		<b>\$24,000.00</b>
Fund:	204 PARKS AND RECREATION		
	PERSONAL SERVICES		\$55,193.13
	SUPPLIES		\$18,308.99
	OTHER SERVICES AND CHARGES		\$35,682.48
	DEBT SERVICE-PRINCIPAL		\$186,988.16
	INTERFUND LOANS		\$25,000.00
	<b>TOTAL</b>		<b>\$321,172.76</b>
Fund:	359 DONATIONS #4		
	OTHER SERVICES AND CHARGES		\$500.00
	<b>TOTAL</b>		<b>\$500.00</b>
Fund:	500 RAINY DAY		
	OTHER DISBURSEMENTS		\$4,802.22
	<b>TOTAL</b>		<b>\$4,802.22</b>
Fund:	242 DARE		
	OTHER SERVICES AND CHARGES		\$208.13
	DEBT SERVICE-PRINCIPAL		\$3,101.89
	<b>TOTAL</b>		<b>\$3,310.02</b>

(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 3A- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2008

ID: 38-3-417 PAGE: 2  
 COUNTY: JAY COUNTY  
 UNIT NAME: PORTLAND CIVIL CITY

Fund:	218 TAX INCREMENT FINANCING #1		
	TRANSFER OF FUNDS		\$17,105.22
	<b>TOTAL</b>		<b>\$17,105.22</b>
Fund:	219 TAX INCREMENT FINANCING #2		
	OTHER SERVICES AND CHARGES		\$2,690.00
	CAPITAL OUTLAY		\$36,465.79
	<b>TOTAL</b>		<b>\$39,155.79</b>
Fund:	220 TAX INCREMENT FINANCING #3		
	TRANSFER OF FUNDS		\$4,917.32
	<b>TOTAL</b>		<b>\$4,917.32</b>
Fund:	244 DONATIONS #10		
	OTHER SERVICES AND CHARGES		\$3,974.55
	<b>TOTAL</b>		<b>\$3,974.55</b>
Fund:	221 TAX INCREMENT FINANCING #4		
	DEBT SERVICE-PRINCIPAL		\$90,262.50
	<b>TOTAL</b>		<b>\$90,262.50</b>
Fund:	203 CONCESSIONS		
	OTHER SERVICES AND CHARGES		\$3,964.86
	<b>TOTAL</b>		<b>\$3,964.86</b>
Fund:	210 MAYOR'S ANNUAL GOLF OUTING		
	OTHER SERVICES AND CHARGES		\$10,542.00
	<b>TOTAL</b>		<b>\$10,542.00</b>
Fund:	211 POLICE CONTINUING EDUCATION		
	OTHER SERVICES AND CHARGES		\$4,276.79
	CAPITAL OUTLAY		\$1,852.30
	<b>TOTAL</b>		<b>\$6,129.09</b>
Fund:	228 REVOLVING LOAN		
	OTHER SERVICES AND CHARGES		\$52.50
	OTHER DISBURSEMENTS		\$30,000.00
	<b>TOTAL</b>		<b>\$30,052.50</b>
Fund:	320 SIDEWALK RECONSTRUCTION		
	OTHER SERVICES AND CHARGES		\$9,674.00
	<b>TOTAL</b>		<b>\$9,674.00</b>
Fund:	699 REDKEY CITY FINES		
	OTHER DISBURSEMENTS		\$100.00
	<b>TOTAL</b>		<b>\$100.00</b>

(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3A- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 38-3-417 PAGE: 3  
COUNTY: JAY COUNTY  
UNIT NAME: PORTLAND CIVIL CITY

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Fund:	CRIMINAL INVESTIGATIVE FUNDS		
	OTHER SERVICES AND CHARGES		\$961.10
	<b>TOTAL</b>		<b>\$961.10</b>

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Fund:	PORTLAND CITY COURT		
	OTHER SERVICES AND CHARGES		\$305,746.02
	<b>TOTAL</b>		<b>\$305,746.02</b>

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Fund:	SELF INSURANCE		
	OTHER DISBURSEMENTS		\$1,326,901.88
	<b>TOTAL</b>		<b>\$1,326,901.88</b>

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Fund:	247 STATE GRANT CAPITAL PROJECT		
	OTHER SERVICES AND CHARGES		\$240,601.70
	<b>TOTAL</b>		<b>\$240,601.70</b>

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Fund:	420 AVIATION PROJECT		
	OTHER SERVICES AND CHARGES		\$122,044.67
	<b>TOTAL</b>		<b>\$122,044.67</b>

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Fund:	209 LICA CONSTRUCTION ESCROW		
	CAPITAL OUTLAY		\$120,033.00
	<b>TOTAL</b>		<b>\$120,033.00</b>

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Fund:	245 LOCAL MATCH BOUNDARY PIKE WAYNE STR		
	OTHER SERVICES AND CHARGES		\$79,340.49
	<b>TOTAL</b>		<b>\$79,340.49</b>

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Fund:	703 POLICE PENSION		
	BENEFITS		\$74,178.09
	ADMINISTRATIVE AND GENERAL		\$650.00
	<b>TOTAL</b>		<b>\$74,828.09</b>

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Fund:	702 FIRE PENSION		
	BENEFITS		\$135,055.49
	ADMINISTRATIVE AND GENERAL		\$625.00
	<b>TOTAL</b>		<b>\$135,680.49</b>

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Fund:	705 CITY AND TOWN COURT COSTS		
	AGENCY FUND DEDUCTIONS		\$28,222.00
	<b>TOTAL</b>		<b>\$28,222.00</b>

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Fund:	701 PAYROLL		
	AGENCY FUND DEDUCTIONS		\$2,409,578.55
	<b>TOTAL</b>		<b>\$2,409,578.55</b>

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Fund:	706 USER FEES-COURT CONT EDUCATION		
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3A- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 38-3-417 PAGE: 4

COUNTY: JAY COUNTY

UNIT NAME: PORTLAND CIVIL CITY

	AGENCY FUND DEDUCTIONS	\$7,977.00
<b>TOTAL</b>		<b>\$7,977.00</b>
<hr/>		
Fund: 708 COURT CLERK'S RECORD PERPUATION		
	AGENCY FUND DEDUCTIONS	\$1,600.00
<b>TOTAL</b>		<b>\$1,600.00</b>
<hr/>		
Fund: 709 COURT DEFERRAL PROGRAM		
	AGENCY FUND DEDUCTIONS	\$11,577.00
<b>TOTAL</b>		<b>\$11,577.00</b>
<hr/>		
Fund: 710 COURT PRE-TRIAL DIVERSION FUND		
	AGENCY FUND DEDUCTIONS	\$220.00
<b>TOTAL</b>		<b>\$220.00</b>
<hr/>		
<b>TOTAL DISBURSEMENTS:</b>		<b>\$6,713,539.33</b>

(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 3B- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2008

ID: 38-3-417 PAGE: 1

COUNTY: JAY COUNTY

UNIT NAME: PORTLAND CIVIL CITY

Fund: 101 GENERAL

Dept: CLERK TREASURER

PERSONAL SERVICES	\$20,529.86
SUPPLIES	\$2,213.09
OTHER SERVICES AND CHARGES	\$3,050.70

**TOTAL** **\$25,793.65**

Dept: MAYOR

PERSONAL SERVICES	\$42,706.31
SUPPLIES	\$1,210.27
OTHER SERVICES AND CHARGES	\$13,726.87
CAPITAL OUTLAY	\$993.18

**TOTAL** **\$58,636.63**

Dept: COUNCIL OF GOVERNMENTS

PERSONAL SERVICES	\$832,805.30
SUPPLIES	\$4,078.41
OTHER SERVICES AND CHARGES	\$416,743.99
CAPITAL OUTLAY	\$20,520.00
TRANSFER OF FUNDS	\$10,000.00

**TOTAL** **\$1,284,147.70**

Dept: PLANNING COMMISSION

OTHER SERVICES AND CHARGES	\$49,232.42
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**TOTAL** **\$49,232.42**

Dept: FIRE DEPARTMENT

PERSONAL SERVICES	\$334,449.53
SUPPLIES	\$17,388.03
OTHER SERVICES AND CHARGES	\$80,051.41
DEBT SERVICE-PRINCIPAL	\$34,395.58

**TOTAL** **\$466,284.55**

Dept: POLICE DEPARTMENT

PERSONAL SERVICES	\$649,159.59
SUPPLIES	\$57,350.75
OTHER SERVICES AND CHARGES	\$60,904.99
DEBT SERVICE-PRINCIPAL	\$46,534.72

**TOTAL** **\$813,950.05**

Dept: COURT SERVICES

PERSONAL SERVICES	\$37,224.45
SUPPLIES	\$2,131.82
OTHER SERVICES AND CHARGES	\$2,349.12
DEBT SERVICE-PRINCIPAL	\$93.83

**TOTAL** **\$41,799.22**

Dept: UNAPPROPRIATED FUNDS

OTHER DISBURSEMENTS	\$7,869.04
INTERFUND LOANS	\$500,000.00

**TOTAL** **\$507,869.04**

(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2008

ID: 38-3-417 PAGE: 2

COUNTY: JAY COUNTY

UNIT NAME: PORTLAND CIVIL CITY

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$1,916,875.04
SUPPLIES	\$84,372.37
OTHER SERVICES AND CHARGES	\$626,059.50
CAPITAL OUTLAY	\$21,513.18
OTHER DISBURSEMENTS	\$7,869.04
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

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**TOTAL GENERAL**

**\$3,247,713.26**

PART 4 - MUNICIPAL UTILITY REPORT  
FOR THE FISCAL YEAR ENDING 2008

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	272 FIRE PROTECTION-PUBLIC	\$144,799.44
	NO FUNCTION NEEDED	399 MISC. SERVICE REVENUES	\$5,373.88
	NO FUNCTION NEEDED	272 FIRE PROTECTION-PRIVATE	\$49,816.09
	NO FUNCTION NEEDED	271 UTILITY COLLECTIONS	\$1,086,071.35
	NO FUNCTION NEEDED	395 RECONNECT FEE	\$12,335.00
	NO FUNCTION NEEDED	397 OTHER REVENUE	\$5,778.87
	NO FUNCTION NEEDED	361 INTEREST EARNED	\$59,503.45
	NO FUNCTION NEEDED	349 RENTAL OF PROPERTY	\$12,000.00
	NO FUNCTION NEEDED	394 INTERFUND LOAN PROCEEDS	\$25,000.00
	NO FUNCTION NEEDED	391 REFUNDS-OTHER	\$1,243.27
	NO FUNCTION NEEDED	396 REFUNDS-OTHER	\$64.54
<b>Fund Total:</b>			<b>\$1,401,985.89</b>
603 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	520 TRANSFER PER BOND ORDINANCE	\$105,215.00
<b>Fund Total:</b>			<b>\$105,215.00</b>
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	399 GUARANTEED REVENUES	\$28,950.00
<b>Fund Total:</b>			<b>\$28,950.00</b>
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	271 UTILITY COLLECTIONS	\$1,414,323.73
	NO FUNCTION NEEDED	397 SEWER CONNECTION FEES	\$3,750.00
	NO FUNCTION NEEDED	396 SEWAGE FEE	\$166,103.41
	NO FUNCTION NEEDED	399 SEWAGE FEE	\$94.34
	NO FUNCTION NEEDED	391 OTHER REVENUE	\$22,405.77
	NO FUNCTION NEEDED	395 OTHER REVENUE	\$35.00
	NO FUNCTION NEEDED	361 INTEREST EARNED	\$55,673.71
	NO FUNCTION NEEDED	349 FARM LAND RENT	\$825.00
	NO FUNCTION NEEDED	394 INTERFUND LOAN PROCEEDS	\$500,000.00
<b>Fund Total:</b>			<b>\$2,163,210.96</b>
608 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	520 TRANSFER PER BOND ORDINANCE	\$332,020.37
<b>Fund Total:</b>			<b>\$332,020.37</b>
610 RECYCLING FUND	NO FUNCTION NEEDED	271 RECYCLING FEE	\$95,651.56
<b>Fund Total:</b>			<b>\$95,651.56</b>
<b>Total REVENUES:</b>			<b>\$4,127,033.78</b>

**EXPENDITURES**

601 WATER UTILITY-OPERATING	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	6510 MAINTENANCE	\$587.36
	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	6350 CONTRACTUAL SERVICES-OTHER	\$2,610.60

PART 4 - MUNICIPAL UTILITY REPORT  
FOR THE FISCAL YEAR ENDING 2008

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
601 WATER UTILITY-OPERATING	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	6270 MISCELLANEOUS	\$100.00
			<b>\$3,297.96</b>
	Expense Category Total:		
	SOURCE OF SUPPLY/EXPENSE-MAINT	6130 PURCHASED POWER	\$79.80
			<b>\$79.80</b>
	Expense Category Total:		
	WATER TREATMENT EXPENSE-OPERATIONS	6340 CONTRACTUAL SERVICES-MANAGEMENT FEES	\$1,275.77
			<b>\$1,275.77</b>
	Expense Category Total:		
	WATER TREATMENT EXPENSE-MAINT	6210 PURCHASED WASTEWATER TREATMENT	\$2,597.65
	WATER TREATMENT EXPENSE-MAINT	6230 PURCHASED POWER	\$30,812.05
	WATER TREATMENT EXPENSE-MAINT	6220 PURCHASED GAS	\$7,004.63
	WATER TREATMENT EXPENSE-MAINT	6430 CONTRACTUAL SERVICES-TESTING	\$3,917.09
			<b>\$44,331.42</b>
	Expense Category Total:		
	STORAGE	6720 STORAGE	\$23,627.38
			<b>\$23,627.38</b>
	Expense Category Total:		
	TRANSMISSION/DISTRIBUTION-MAINT	6650 SUPPLIES AND EXPENSE	\$10,559.74
	TRANSMISSION/DISTRIBUTION-MAINT	6630 PURCHASED POWER	\$2,662.66
	TRANSMISSION/DISTRIBUTION-MAINT	6730 MAINTENANCE	\$21,797.70
			<b>\$35,020.10</b>
	Expense Category Total:		
	GENERAL CATEGORIES	4100 EMPLOYEE PENSIONS AND BENEFITS	\$21,411.40
	GENERAL CATEGORIES	4110 EMPLOYEE PENSIONS AND BENEFITS	\$23,078.41
	GENERAL CATEGORIES	9230 SUPPLIES AND EXPENSE	\$9,961.50
	GENERAL CATEGORIES	9210 SUPPLIES AND EXPENSE	\$22,456.39
	GENERAL CATEGORIES	9240 INSURANCE-GENERAL LIABILITY	\$37,419.57
	GENERAL CATEGORIES	9260 INSURANCE-WORKMANS COMP	\$5,802.24
	GENERAL CATEGORIES	9250 INSURANCE-OTHER	\$125,943.94
	GENERAL CATEGORIES	9360 PAYMENT IN LIEU OF TAXES	\$20,838.00
	GENERAL CATEGORIES	9370 MISCELLANEOUS	\$32.69
			<b>\$266,944.14</b>
	Expense Category Total:		
	COLLECTION SYSTEM-MAINTENANCE	6750 MAINTENANCE	\$18,016.54
	COLLECTION SYSTEM-MAINTENANCE	6760 MAINTENANCE	\$9,743.57
	COLLECTION SYSTEM-MAINTENANCE	6770 MAINTENANCE	\$3,690.47
			<b>\$31,450.58</b>
	Expense Category Total:		
	PUMPING-OPERATIONS	6240 SALARIES AND WAGES-EMPLOYEES	\$36,524.42
			<b>\$36,524.42</b>
	Expense Category Total:		
	PUMPING-MAINTENANCE	6260 SUPPLIES AND EXPENSE	\$1,702.41
	PUMPING-MAINTENANCE	6330 MAINTENANCE	\$1,254.48
			<b>\$2,956.89</b>
	Expense Category Total:		
	TREATMENT AND DISPOSAL-MAINTENANCE	6410 CHEMICALS	\$12,343.27

PART 4 - MUNICIPAL UTILITY REPORT  
FOR THE FISCAL YEAR ENDING 2008

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
601 WATER UTILITY-OPERATING	TREATMENT AND DISPOSAL-MAINTENANCE	6520 MAINTENANCE	\$36,511.97
			<b>\$48,855.24</b>
	CUSTOMER ACCOUNTS	9020 METER READING LABOR	\$11,497.20
	CUSTOMER ACCOUNTS	9030 ACCOUNTING AND COLLECTION LABOR	\$47,279.85
	CUSTOMER ACCOUNTS	4080 CUSTOMER RECORDS AND COLLECTION	\$15,492.41
	CUSTOMER ACCOUNTS	9050 SUPPLIES AND EXPENSE	\$10,961.63
	CUSTOMER ACCOUNTS	4730 BAD DEBT EXPENSE	\$505.98
	CUSTOMER ACCOUNTS	2360 SALES EXPENSES	\$54,026.01
	<b>Expense Category Total:</b>		<b>\$139,763.08</b>
	ADMINISTRATION AND GENERAL	9200 ADMINISTRATIVE AND GENERAL SALARIES	\$64,469.46
	ADMINISTRATION AND GENERAL	9010 CONTRACTUAL SERVICES-ACCOUNTING	\$8,737.14
	<b>Expense Category Total:</b>		<b>\$73,206.60</b>
	DISTRIBUTION	6640 SALARIES AND WAGES-EMPLOYEES	\$131,175.75
	DISTRIBUTION	9330 TRANSPORTATION EXPENSE	\$21,842.94
	<b>Expense Category Total:</b>		<b>\$153,018.69</b>
	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$105,215.00
	NO FUNCTION NEEDED	9380 INTERFUND LOANS	\$25,000.00
	NO FUNCTION NEEDED	2310 OTHER DISBURSEMENTS	\$2.48
	<b>Expense Category Total:</b>		<b>\$130,217.48</b>
	<b>Fund Total:</b>		<b>\$990,569.55</b>
603 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	3300 EQUIPMENT	\$43,743.00
	NO FUNCTION NEEDED	3120 CONSTRUCTION	\$17,929.32
	NO FUNCTION NEEDED	3100 WATER/SEWER LINE CONSTRUCTION	\$10,080.00
	<b>Expense Category Total:</b>		<b>\$71,752.32</b>
	<b>Fund Total:</b>		<b>\$71,752.32</b>
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	1340 GUARANTEED DEPOSIT REFUNDS	\$23,771.05
	<b>Expense Category Total:</b>		<b>\$23,771.05</b>
	<b>Fund Total:</b>		<b>\$23,771.05</b>
606 WASTEWATER UTILITY-OPERATING	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	7020 SALARIES AND WAGES-EMPLOYEES	\$137,411.54
	SOURCE OF SUPPLY/EXPENSE-OPERATIONS	7030 SUPPLIES AND EXPENSE	\$55,368.61
	<b>Expense Category Total:</b>		<b>\$192,780.15</b>
	SOURCE OF SUPPLY/EXPENSE-MAINT	7060 SLUDGE REMOVAL EXPENSE	\$5,004.75
	SOURCE OF SUPPLY/EXPENSE-MAINT	7040 ELECTRIC EXPENSE	\$17,531.64
	SOURCE OF SUPPLY/EXPENSE-MAINT	7050 MAINTENANCE	\$22,574.46
	<b>Expense Category Total:</b>		<b>\$45,110.85</b>
	WATER TREATMENT EXPENSE-MAINT	7430 MATERIALS AND SUPPLIES	\$32,720.64
	WATER TREATMENT EXPENSE-MAINT	7460 MAINTENANCE	\$51,304.22

PART 4 - MUNICIPAL UTILITY REPORT  
FOR THE FISCAL YEAR ENDING 2008

Expense Category Total:

\$84,024.86

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	8000 EMPLOYEE PENSIONS AND BENEFITS	\$30,442.38
	GENERAL CATEGORIES	8010 EMPLOYEE PENSIONS AND BENEFITS	\$28,555.33
	GENERAL CATEGORIES	8050 CONTRACTUAL SERVICES-LEGAL	\$15,135.21
	GENERAL CATEGORIES	7470 CONTRACTUAL SERVICES-OTHER	\$8,500.00
	GENERAL CATEGORIES	7980 INSURANCE-GENERAL LIABILITY	\$70,298.48
	GENERAL CATEGORIES	8020 INSURANCE-WORKMANS COMP	\$5,796.80
	GENERAL CATEGORIES	7981 INSURANCE-OTHER	\$143,160.36
	GENERAL CATEGORIES	7850 MISCELLANEOUS	\$500.00
	GENERAL CATEGORIES	7930 MISCELLANEOUS	\$5,476.42
	Expense Category Total:		
Expense Category Total:	COLLECTION SYSTEM-OPERATIONS	7820 ACCOUNTING AND COLLECTION LABOR	\$48,021.50
			\$48,021.50
Expense Category Total:	COLLECTION SYSTEM-MAINTENANCE	7830 OFFICE SUPPLIES	\$36,347.53
			\$36,347.53
Expense Category Total:	PUMPING-MAINTENANCE	7480 CONTRACTUAL SERVICES-TESTING	\$15,976.25
			\$15,976.25
Expense Category Total:	TREATMENT AND DISPOSAL-MAINTENANCE	7420 SALARIES AND WAGES-EMPLOYEES	\$134,877.32
	TREATMENT AND DISPOSAL-MAINTENANCE	7250 PURCHASED WATER	\$5,132.53
	TREATMENT AND DISPOSAL-MAINTENANCE	7240 ELECTRIC EXPENSE	\$67,721.39
			\$207,731.24
Expense Category Total:	CUSTOMER ACCOUNTS	7840 MAINTENANCE	\$11,413.88
			\$11,413.88
Expense Category Total:	ADMINISTRATION AND GENERAL	7900 ADMINISTRATIVE AND GENERAL SALARIES	\$63,429.46
			\$63,429.46
Expense Category Total:	DISTRIBUTION	7940 TRANSPORTATION EXPENSE	\$67,500.79
			\$67,500.79
Expense Category Total:	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$332,020.37
	NO FUNCTION NEEDED	9380 INTERFUND LOANS	\$500,000.00
			\$832,020.37
Fund Total:			\$1,912,221.86
608 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	3300 EQUIPMENT	\$163,480.61
	NO FUNCTION NEEDED	3700 CONSTRUCTION	\$9,951.72
	Expense Category Total:		\$173,432.33
Fund Total:			\$173,432.33
610 RECYCLING FUND	NO FUNCTION NEEDED	610 OTHER DISBURSEMENTS	\$98,735.41

(CTAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: PORTLAND CIVIL CITY  
COUNTY: JAY COUNTY

ID: 38-3-417

PART 4 - MUNICIPAL UTILITY REPORT  
FOR THE FISCAL YEAR ENDING 2008

PAGE: 5

Expense Category Total:

\$98,735.41

Fund Total:

\$98,735.41

Total EXPENDITURES:

\$3,270,482.52

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>
		MAIN SOURCE REGULAR	XXXXXX				\$460,837.68
		REVOLVING LOAN	XXXXXXXXXXXX				\$65,812.93
		MAIN SOURCE HIGH YIELD	XXXXXXXXXXXX				\$9,567,687.44
		PETTY CASH - CASH CHANGE	XXXXXX				\$1,175.00
		PORTLAND CITY COURT	XXXXXX				\$25,576.37
		POLICE CRIMINAL INVEST FU	XXXXXX				\$5,683.87
		SELF INSURANCE	XXXXX				\$165,214.51

**Total CASH:** **\$10,291,987.80**

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>
08/25/2008	TOTAL MONIES	CERTIFICATE OF DEPOSIT	XXXX9352		03/25/2009	3.22	\$2,000,000.00
08/25/2008	TOTAL MONIES	CERTIFICATE OF DEPOSIT	XXXX9301		02/25/2009	3.08	\$1,000,000.00

**Total by Fund:** **\$3,000,000.00**

**Total INVESTMENTS:** **\$3,000,000.00**

**Total Cash and Investments:** **\$13,291,987.80**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>GENERAL OBLIGATION BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$1,910,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$0.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$1,910,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$90,262.50

PART 7 - INTERGOVERNMENTAL EXPENDITURES

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

ALL OTHER LOCAL	\$134,958.61	
TOTAL PAID TO LOCAL GOVERNMENTS		\$134,958.61
HIGHWAYS	\$59,746.84	
ALL OTHER STATE	\$87,647.00	
TOTAL PAID TO STATE GOVERNMENTS		\$147,393.84
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$282,352.45

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PORTLAND CIVIL CITY

ID: 38-3-417

COUNTY: JAY COUNTY

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

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PAGE: 1

<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>
20.106	EXTEND RUNWAY 9-27 AIP AIP PARALLEL TAX		\$275,500.00	419 AIRPORT TAXIWAY GRANT	\$121,576.00	\$121,576.00

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

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<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>
0868006	EXTEND RUNWAY 9/27	INDIANA DEPT OF TRANSPORTATION	\$7,250.00	419 AIRPORT TAXIWAY GRANT	\$5,411.67	\$5,411.67
IDGF-05-758	PROJECT NUMBER 340183-PREMIER ETHAN	INDIANA ECONOMIC DEVELOPMENT CORPOR	\$120,000.00	222 STATE GRANT	\$24,000.00	\$24,000.00

(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 10 - REPORT ON CAPITAL ASSETS  
 FOR THE FISCAL YEAR ENDING 2008

COUNTY: JAY COUNTY  
 UNIT NAME: PORTLAND CIVIL CITY

ID: 38-3-417  
 PAGE: 1

	101 GENERAL	201 MOTOR VEHICLE HIGHWAY	622 AVIATION	205 ECONOMIC DEVELOPMENT OPERATING
BALANCE, JANUARY 1	\$28,492,960.29	\$1,445,658.81	\$3,886,092.22	\$1,681,090.78
<u>ADDITIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$96,214.01	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$20,520.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$26,781.00	\$264,038.73	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$26,129.65</u>	<u>\$172,504.03</u>	<u>\$77,919.50</u>
TOTAL ADDITIONS	<u>\$47,301.00</u>	<u>\$290,168.38</u>	<u>\$268,718.04</u>	<u>\$77,919.50</u>
<u>REDUCTIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$18,623.20	\$204,521.55	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$96,214.01</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$18,623.20</u>	<u>\$204,521.55</u>	<u>\$96,214.01</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$28,521,638.09</u>	<u>\$1,531,305.64</u>	<u>\$4,058,596.25</u>	<u>\$1,759,010.28</u>

(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 10 - REPORT ON CAPITAL ASSETS  
 FOR THE FISCAL YEAR ENDING 2008

COUNTY: JAY COUNTY  
 UNIT NAME: PORTLAND CIVIL CITY

ID: 38-3-417  
 PAGE: 2

	204 PARKS AND RECREATION	9990 FEDERAL GRANTS #45	8880 LAND VALUES	406 CUMULATIVE CAPITAL DEVELOPMENT
BALANCE, JANUARY 1	\$1,136,497.06	\$334,111.08	\$996,964.00	\$98,892.59
<u>ADDITIONS:</u>				
LAND	\$10,250.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$500,000.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$23,557.11	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$25,621.72	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$7,253.00	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$117,596.91</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$684,278.74</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<u>REDUCTIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$0.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$1,820,775.80</u>	<u>\$334,111.08</u>	<u>\$996,964.00</u>	<u>\$98,892.59</u>

(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 10 - REPORT ON CAPITAL ASSETS  
 FOR THE FISCAL YEAR ENDING 2008

COUNTY: JAY COUNTY  
 UNIT NAME: PORTLAND CIVIL CITY

ID: 38-3-417  
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	407 CUMULATIVE CAPITAL IMPRV (TAX LEVY)	601 WATER UTILITY-OPERATING	606 WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$98,892.59	\$8,575,426.27	\$13,356,993.61
<u>ADDITIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$10,080.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$43,743.00	\$173,898.73
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$17,929.32</u>	<u>\$2,333.60</u>
TOTAL ADDITIONS	<u>\$0.00</u>	<u>\$71,752.32</u>	<u>\$176,232.33</u>
<u>REDUCTIONS:</u>			
LAND	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$0.00
BUILDINGS	\$0.00	\$0.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$0.00
MACHINERY AND EQUIPMENT	\$0.00	\$0.00	\$28,452.05
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$28,452.05</u>
BALANCE, DECEMBER 31	<u>\$98,892.59</u>	<u>\$8,647,178.59</u>	<u>\$13,504,773.89</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PORTLAND CIVIL CITY

ID: 38-3-417

COUNTY: JAY COUNTY

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

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<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>
35-1651883	JAY COUNTY ECONOMIC DEVELOPMENT COR	118 S. MERIDIAN STREET  PORTLAND, IN 47371	JAY COUNTY	WILLIAM BRADLEY	260-726-9311	OPERATING EXPENSES	\$25,000.00
35-2146118	JOHN JAY CENTER FOR LEARNING, INC.	101 S. MERIDIAN STREET  PORTLAND, IN 47371	JAY COUNTY	ROBERT WEAVER	260-729-5525	OPERATING EXPENSES	\$10,000.00