

FEDERAL IDENTIFICATION NUMBER:
35-6001167

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

UNIT NAME:

PORTER CIVIL TOWN

COUNTY:

PORTER COUNTY

ID: 64-3-833

(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

ENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND AND DEPARTMENT
- PART 4 - MUNICIPAL UTILITIES REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS
- PART 10 - REPORT OF CAPITAL ASSETS
- PART 11 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

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: CAROL POMEROY

ADDRESS: 303 FRANKLIN

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (219) 926-2771

TITLE: CLERK TREASURER

DATE SIGNED: _____

CITY: PORTER

ZIP: 46304-0000

*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).

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>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$289,527.56	\$2,559,513.17	\$2,439,037.66	\$410,003.07	\$0.00	\$410,003.07
Total by Fund Type:	\$289,527.56	\$2,559,513.17	\$2,439,037.66	\$410,003.07	\$0.00	\$410,003.07
FUND TYPE: SPECIAL REVENUE						
210 DONATIONS	\$2,546.15	\$6,175.00	\$7,495.00	\$1,226.15	\$0.00	\$1,226.15
219 DONATIONS #2	\$2,823.88	\$1,138.95	\$1,497.21	\$2,465.62	\$0.00	\$2,465.62
243 FEDERAL GRANTS # 1	\$60.38	\$0.00	\$0.00	\$60.38	\$0.00	\$60.38
244 FEDERAL GRANTS # 2	\$0.00	\$3,053.12	\$3,053.12	\$0.00	\$0.00	\$0.00
241 FIRE PREVENTION	\$24,654.23	\$273,547.56	\$245,126.30	\$53,075.49	\$0.00	\$53,075.49
211 LAW ENFORCEMENT CONTINUING ED	\$22,013.70	\$11,971.99	\$7,987.51	\$25,998.18	\$0.00	\$25,998.18
202 LOCAL ROAD AND STREET	\$59,332.18	\$62,686.28	\$111,289.70	\$10,728.76	\$0.00	\$10,728.76
450 MAJOR MOVES CONSTRUCTION	\$518,335.04	\$0.00	\$0.00	\$518,335.04	\$0.00	\$518,335.04
201 MOTOR VEHICLE HIGHWAY	\$37,349.42	\$874,511.40	\$724,163.52	\$187,697.30	\$0.00	\$187,697.30
218 PARKS AND RECREATION	\$5,083.25	\$11,750.00	\$12,445.00	\$4,388.25	\$0.00	\$4,388.25
216 PARKS AND RECREATION OPERATING	\$21,755.77	\$211,016.88	\$189,310.33	\$43,462.32	\$0.00	\$43,462.32
245 RAINY DAY	\$81,943.00	\$221,336.05	\$16,400.00	\$286,879.05	\$0.00	\$286,879.05
212 STATE GRANT	\$0.00	\$14,542.36	\$13,660.06	\$882.30	\$0.00	\$882.30
Total by Fund Type:	\$775,897.00	\$1,691,729.59	\$1,332,427.75	\$1,135,198.84	\$0.00	\$1,135,198.84
FUND TYPE: DEBT SERVICE						
301 LEASE RENTAL PAYMENT	\$17,596.60	\$132,907.62	\$150,488.43	\$15.79	\$0.00	\$15.79
Total by Fund Type:	\$17,596.60	\$132,907.62	\$150,488.43	\$15.79	\$0.00	\$15.79
FUND TYPE: CAPITAL PROJECTS						
114 CREDIT CAPITAL PROJECTS	\$335,118.91	\$331,063.00	\$591,914.08	\$74,267.83	\$0.00	\$74,267.83
403 CUMULATIVE CAPITAL DEVELOPMENT	\$1,683.70	\$61,605.18	\$51,903.52	\$11,385.36	\$0.00	\$11,385.36
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$58,865.65	\$16,169.15	\$0.00	\$75,034.80	\$0.00	\$75,034.80
406 REDEVELOPMENT CAPITAL	\$259,575.35	\$1,907,448.00	\$1,139,217.78	\$1,027,805.57	\$527,850.63	\$1,555,656.20

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> 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>
Total by Fund Type:	\$655,243.61	\$2,316,285.33	\$1,783,035.38	\$1,188,493.56	\$527,850.63	\$1,716,344.19
FUND TYPE: PENSION TRUST						
690 POLICE PENSION	\$5,812.37	\$27,594.00	\$27,378.00	\$6,028.37	\$0.00	\$6,028.37
Total by Fund Type:	\$5,812.37	\$27,594.00	\$27,378.00	\$6,028.37	\$0.00	\$6,028.37
FUND TYPE: AGENCY						
696 HEALTH INSURANCE	\$155.75	\$27,588.35	\$27,264.55	\$479.55	\$0.00	\$479.55
691 PAYROLL WITHHOLDING-FEDERAL	\$2.39	\$245,159.16	\$245,159.16	\$2.39	\$0.00	\$2.39
699 PAYROLL WITHHOLDING-LOCAL TAX	\$983.86	\$6,684.28	\$6,647.47	\$1,020.67	\$0.00	\$1,020.67
694 PAYROLL WITHHOLDING-POLICE PENSION	\$4,393.83	\$21,188.63	\$20,871.82	\$4,710.64	\$0.00	\$4,710.64
693 PAYROLL WITHHOLDING-STATE	\$3,196.21	\$47,552.15	\$47,279.17	\$3,469.19	\$0.00	\$3,469.19
606 SEWER PAYROLL TRANSFER	\$6,687.77	\$230,725.44	\$230,725.34	\$6,687.87	\$0.00	\$6,687.87
999 TRANSFERS OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
697 WAGE GARNISHMENT	\$0.00	\$13,961.89	\$13,951.89	\$10.00	\$0.00	\$10.00
Total by Fund Type:	\$15,419.81	\$592,859.90	\$591,899.40	\$16,380.31	\$0.00	\$16,380.31

Subtotal All Funds:	\$1,759,496.95	\$7,320,889.61	\$6,324,266.62	\$2,756,119.94	\$527,850.63	\$3,283,970.57
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In	\$0.00					
Transfers Out				\$0.00		
Net Receipts and Disbursements		\$7,320,889.61	\$6,324,266.62			

CASH AND INVESTMENTS ON PART 4 ARE 527850.63! 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>
Section I						
FUND TYPE: ENTERPRISE						
600 STORM WATER UTILITY-OPERATING	\$66,746.22	\$126,960.11	\$160,838.32	\$32,868.01	\$0.00	\$32,868.01
607 WASTEWATER UTIL-BOND AND INTEREST	\$142.16	\$97,777.17	\$97,875.00	\$44.33	\$0.00	\$44.33
610 WASTEWATER UTILITY-CONSTRUCTION	\$135,276.20	\$12,843.78	\$26,964.26	\$121,155.72	\$0.00	\$121,155.72
609 WASTEWATER UTILITY-DEBT RESERVE	\$144,913.06	\$494.73	\$98,129.39	\$47,278.40	\$0.00	\$47,278.40
606 WASTEWATER UTILITY-OPERATING	\$224,853.46	\$1,174,166.82	\$1,305,666.92	\$93,353.36	\$0.00	\$93,353.36
Total by Fund Type:	\$571,931.10	\$1,412,242.61	\$1,689,473.89	\$294,699.82	\$0.00	\$294,699.82

Subtotal All Funds:	\$571,931.10	\$1,412,242.61	\$1,689,473.89	\$294,699.82	\$0.00	\$294,699.82
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Section II

Less:

Investment Sales	\$0.00		
Investment Purchases			\$0.00
Transfers In	\$97,629.39		
Transfers Out			\$97,629.39
Net Receipts and Disbursements	\$1,314,613.22	\$1,591,844.50	

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

UNIT NAME: PORTER CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: PORTER COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
100	GENERAL PROPERTY TAXES	\$1,576,163.94
	Total for: TAXES	\$1,576,163.94
3204	LICENSES, OTHER	\$39,164.00
3201	BUILDING AND PLANNING PERMITS	\$49,987.91
	BUILDING AND PLANNING PERMITS	\$3,420.00
	Total for: LICENSES AND PERMITS	\$92,571.91
1501	ABC EXCISE TAX DISTRIBUTION	\$2,376.00
1502	LIQUOR GALLONAGE TAX DISTRIBUTION	\$10,062.84
1503	CIGARETTE TAX DISTR-GENERAL FUND	\$4,409.77
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$63,224.39
1701	RIVERBOAT REVENUE SHARING	\$31,189.66
	Total for: INTERGOVERNMENTAL	\$111,262.66
6500	COPY MACHINE CHARGES	\$127.80
2402	GARBAGE AND TRASH COLLECTION FEES	\$108,125.18
2302	PARK RECEIPTS	\$4,950.00
2705	CONTRACTUAL SERVICES	\$139,732.00
2715	IN LIEU OF TAXES-MUNICIPAL UTILITIES	\$8,000.00
3102	CABLE TV RECEIPTS	\$56,274.91
	Total for: CHARGES FOR SERVICES	\$317,209.89
4101	COURT COSTS	\$721.00
	Total for: FINES, FORFEITURES, AND FEES	\$721.00
6100	INTEREST EARNED	\$13,564.43
6500	MISCELLANEOUS REVENUE-OTHER	\$7,832.48
5103	ADJUSTMENT	\$4,201.86
5600	ADJUSTMENT	\$585.00
	Total for: MISCELLANEOUS	\$26,183.77
	INTERFUND LOAN PROCEEDS	\$435,400.00
	Total for: OTHER FINANCING SOURCES	\$435,400.00
	TOTAL RECEIPTS FOR 101 GENERAL	\$2,559,513.17
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
100	GENERAL PROPERTY TAXES	\$469,922.15
	Total for: TAXES	\$469,922.15
1416	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$141,258.58
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$18,845.77
	Total for: INTERGOVERNMENTAL	\$160,104.35
6500	MISCELLANEOUS REVENUE-OTHER	\$13,484.90
	Total for: MISCELLANEOUS	\$13,484.90
	INTERFUND LOAN PROCEEDS	\$231,000.00

UNIT NAME: PORTER CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: PORTER COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
	Total for: OTHER FINANCING SOURCES	\$231,000.00
	TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$874,511.40
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
1417	LOCAL ROAD AND STREET DISTRIBUTION	\$62,686.28
	Total for: INTERGOVERNMENTAL	\$62,686.28
	TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$62,686.28
Fund:	<u>216 PARKS AND RECREATION OPERATING</u>	
100	GENERAL PROPERTY TAXES	\$100,789.38
	Total for: TAXES	\$100,789.38
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,990.50
	Total for: INTERGOVERNMENTAL	\$3,990.50
2705	CONTRACTUAL SERVICES	\$10,000.00
	Total for: CHARGES FOR SERVICES	\$10,000.00
6200	RENTAL OF PROPERTY	\$29,237.00
	Total for: MISCELLANEOUS	\$29,237.00
5401	INTERFUND LOAN PROCEEDS	\$67,000.00
	Total for: OTHER FINANCING SOURCES	\$67,000.00
	TOTAL RECEIPTS FOR 216 PARKS AND RECREATION OPERATING	\$211,016.88
Fund:	<u>210 DONATIONS</u>	
6400	CONTRIBUTIONS AND DONATIONS	\$6,175.00
	Total for: MISCELLANEOUS	\$6,175.00
	TOTAL RECEIPTS FOR 210 DONATIONS	\$6,175.00
Fund:	<u>211 LAW ENFORCEMENT CONTINUING ED</u>	
3203	GUN PERMITS	\$2,390.00
	Total for: LICENSES AND PERMITS	\$2,390.00
2208	ACCIDENT REPORT COPIES	\$4,586.00
	Total for: CHARGES FOR SERVICES	\$4,586.00
4100	ORDINANCE VIOLATIONS	\$1,420.00
4101	COURT COSTS	\$3,575.99
	Total for: FINES, FORFEITURES, AND FEES	\$4,995.99
	TOTAL RECEIPTS FOR 211 LAW ENFORCEMENT CONTINUING ED	\$11,971.99
Fund:	<u>212 STATE GRANT</u>	
	STATE GRANTS-OTHER	\$14,542.36
	Total for: INTERGOVERNMENTAL	\$14,542.36
	TOTAL RECEIPTS FOR 212 STATE GRANT	\$14,542.36

UNIT NAME: PORTER CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: PORTER COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>218 PARKS AND RECREATION</u>	
2601	PARK RECEIPTS	\$11,750.00
	Total for: CHARGES FOR SERVICES	\$11,750.00
TOTAL RECEIPTS FOR 218 PARKS AND RECREATION		\$11,750.00
Fund:	<u>219 DONATIONS #2</u>	
6400	CONTRIBUTIONS AND DONATIONS	\$1,138.95
	Total for: MISCELLANEOUS	\$1,138.95
TOTAL RECEIPTS FOR 219 DONATIONS #2		\$1,138.95
Fund:	<u>244 FEDERAL GRANTS # 2</u>	
	FED. GRANTS-PUBLIC SAFETY	\$3,053.12
	Total for: INTERGOVERNMENTAL	\$3,053.12
TOTAL RECEIPTS FOR 244 FEDERAL GRANTS # 2		\$3,053.12
Fund:	<u>241 FIRE PREVENTION</u>	
1111	GENERAL PROPERTY TAXES	\$192,316.40
	Total for: TAXES	\$192,316.40
1111	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,714.16
	Total for: INTERGOVERNMENTAL	\$7,714.16
1111	CONTRACTUAL SERVICES	\$21,917.00
	Total for: CHARGES FOR SERVICES	\$21,917.00
1111	INTERFUND LOAN PROCEEDS	\$51,600.00
	Total for: OTHER FINANCING SOURCES	\$51,600.00
TOTAL RECEIPTS FOR 241 FIRE PREVENTION		\$273,547.56
Fund:	<u>245 RAINY DAY</u>	
	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$126,936.05
	Total for: INTERGOVERNMENTAL	\$126,936.05
	INTERFUND LOAN PAYMENTS RECEIVED	\$94,400.00
	Total for: OTHER FINANCING SOURCES	\$94,400.00
TOTAL RECEIPTS FOR 245 RAINY DAY		\$221,336.05
Fund:	<u>301 LEASE RENTAL PAYMENT</u>	
100	GENERAL PROPERTY TAXES	\$109,611.14
	Total for: TAXES	\$109,611.14
202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,396.48
	Total for: INTERGOVERNMENTAL	\$4,396.48
5401	INTERFUND LOAN PROCEEDS	\$18,900.00

UNIT NAME: PORTER CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: PORTER COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
	Total for: OTHER FINANCING SOURCES	\$18,900.00
	TOTAL RECEIPTS FOR 301 LEASE RENTAL PAYMENT	\$132,907.62
Fund:	<u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
1504	CIGARETTE TAX DISTR-CCI FUND	\$16,169.15
	Total for: INTERGOVERNMENTAL	\$16,169.15
	TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$16,169.15
Fund:	<u>403 CUMULATIVE CAPITAL DEVELOPMENT</u>	
100	GENERAL PROPERTY TAXES	\$59,229.60
	Total for: TAXES	\$59,229.60
100	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$2,375.58
	Total for: INTERGOVERNMENTAL	\$2,375.58
	TOTAL RECEIPTS FOR 403 CUMULATIVE CAPITAL DEVELOPMENT	\$61,605.18
Fund:	<u>406 REDEVELOPMENT CAPITAL</u>	
	GENERAL PROPERTY TAXES	\$749,416.78
	Total for: TAXES	\$749,416.78
	INTEREST EARNED	\$15,063.60
	MISCELLANEOUS REVENUE-OTHER	\$285,567.62
	Total for: MISCELLANEOUS	\$300,631.22
	INTERFUND LOAN PAYMENTS RECEIVED	\$857,400.00
	Total for: OTHER FINANCING SOURCES	\$857,400.00
	TOTAL RECEIPTS FOR 406 REDEVELOPMENT CAPITAL	\$1,907,448.00
Fund:	<u>114 CEDIT CAPITAL PROJECTS</u>	
	CEDIT INTERGOVERNMENTAL	\$331,063.00
	Total for: INTERGOVERNMENTAL	\$331,063.00
	TOTAL RECEIPTS FOR 114 CEDIT CAPITAL PROJECTS	\$331,063.00
Fund:	<u>690 POLICE PENSION</u>	
	PLAN MEMBERS CONTRIBUTIONS	\$27,594.00
	Total for: MISCELLANEOUS	\$27,594.00
	TOTAL RECEIPTS FOR 690 POLICE PENSION	\$27,594.00
Fund:	<u>691 PAYROLL WITHHOLDING-FEDERAL</u>	
	AGENCY FUND ADDITIONS	\$245,159.16
	Total for: OTHER FINANCING SOURCES	\$245,159.16
	TOTAL RECEIPTS FOR 691 PAYROLL WITHHOLDING-FEDERAL	\$245,159.16

UNIT NAME: PORTER CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: PORTER COUNTY

FOR THE FISCAL YEAR ENDING 2008

<u>Title</u>	<u>Amount</u>
Fund: <u>693 PAYROLL WITHHOLDING-STATE</u>	
AGENCY FUND ADDITIONS	\$47,552.15
Total for: OTHER FINANCING SOURCES	\$47,552.15
TOTAL RECEIPTS FOR 693 PAYROLL WITHHOLDING-STATE	\$47,552.15
Fund: <u>699 PAYROLL WITHHOLDING-LOCAL TAX</u>	
AGENCY FUND ADDITIONS	\$6,684.28
Total for: OTHER FINANCING SOURCES	\$6,684.28
TOTAL RECEIPTS FOR 699 PAYROLL WITHHOLDING-LOCAL TAX	\$6,684.28
Fund: <u>696 HEALTH INSURANCE</u>	
AGENCY FUND ADDITIONS	\$27,588.35
Total for: OTHER FINANCING SOURCES	\$27,588.35
TOTAL RECEIPTS FOR 696 HEALTH INSURANCE	\$27,588.35
Fund: <u>697 WAGE GARNISHMENT</u>	
AGENCY FUND ADDITIONS	\$13,961.89
Total for: OTHER FINANCING SOURCES	\$13,961.89
TOTAL RECEIPTS FOR 697 WAGE GARNISHMENT	\$13,961.89
Fund: <u>694 PAYROLL WITHHOLDING-POLICE PENSION</u>	
AGENCY FUND ADDITIONS	\$21,188.63
Total for: OTHER FINANCING SOURCES	\$21,188.63
TOTAL RECEIPTS FOR 694 PAYROLL WITHHOLDING-POLICE PENSION	\$21,188.63
Fund: <u>606 SEWER PAYROLL TRANSFER</u>	
AGENCY FUND ADDITIONS	\$230,725.44
Total for: OTHER FINANCING SOURCES	\$230,725.44
TOTAL RECEIPTS FOR 606 SEWER PAYROLL TRANSFER	\$230,725.44
Total Receipts:	\$7,320,889.61

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

ID: 64-3-833 PAGE: 1
COUNTY: PORTER COUNTY
UNIT NAME: PORTER CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$274,779.48
	SUPPLIES		\$114,642.36
	OTHER SERVICES AND CHARGES		\$178,848.55
	CAPITAL OUTLAY		\$12,746.04
	OTHER DISBURSEMENTS		\$143,147.09
	TOTAL		\$724,163.52

Fund:	202 LOCAL ROAD AND STREET		
	SUPPLIES		\$24,692.60
	OTHER SERVICES AND CHARGES		\$78,068.10
	CAPITAL OUTLAY		\$8,529.00
	TOTAL		\$111,289.70

Fund:	216 PARKS AND RECREATION OPERATING		
	PERSONAL SERVICES		\$96,515.85
	SUPPLIES		\$6,315.50
	OTHER SERVICES AND CHARGES		\$26,709.56
	CAPITAL OUTLAY		\$1,631.61
	OTHER DISBURSEMENTS		\$58,137.81
	TOTAL		\$189,310.33

Fund:	210 DONATIONS		
	SUPPLIES		\$5,495.00
	OTHER SERVICES AND CHARGES		\$2,000.00
	TOTAL		\$7,495.00

Fund:	211 LAW ENFORCEMENT CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$7,987.51
	TOTAL		\$7,987.51

Fund:	212 STATE GRANT		
	CAPITAL OUTLAY		\$13,660.06
	TOTAL		\$13,660.06

Fund:	218 PARKS AND RECREATION		
	OTHER DISBURSEMENTS		\$12,445.00
	TOTAL		\$12,445.00

Fund:	219 DONATIONS #2		
	OTHER SERVICES AND CHARGES		\$1,497.21
	TOTAL		\$1,497.21

Fund:	244 FEDERAL GRANTS # 2		
	CAPITAL OUTLAY		\$3,053.12
	TOTAL		\$3,053.12

Fund:	241 FIRE PREVENTION		
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(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 3A- DISBURSEMENTS
 FOR THE FISCAL YEAR ENDING 2008

ID: 64-3-833 PAGE: 2
 COUNTY: PORTER COUNTY
 UNIT NAME: PORTER CIVIL TOWN

	PERSONAL SERVICES	\$77,960.34
	SUPPLIES	\$38,410.74
	OTHER SERVICES AND CHARGES	\$79,011.29
	CAPITAL OUTLAY	\$185.00
	OTHER DISBURSEMENTS	\$49,558.93
TOTAL		\$245,126.30
<hr/>		
Fund: 245 RAINY DAY		
	INTERFUND LOANS	\$16,400.00
TOTAL		\$16,400.00
<hr/>		
Fund: 301 LEASE RENTAL PAYMENT		
	OTHER SERVICES AND CHARGES	\$130,000.00
	OTHER DISBURSEMENTS	\$4,088.43
	INTERFUND LOANS	\$16,400.00
TOTAL		\$150,488.43
<hr/>		
Fund: 403 CUMULATIVE CAPITAL DEVELOPMENT		
	CAPITAL OUTLAY	\$49,877.70
	OTHER DISBURSEMENTS	\$2,025.82
TOTAL		\$51,903.52
<hr/>		
Fund: 406 REDEVELOPMENT CAPITAL		
	SUPPLIES	\$260.88
	OTHER SERVICES AND CHARGES	\$299,506.90
	CAPITAL OUTLAY	\$319,450.00
	INTERFUND LOANS	\$520,000.00
TOTAL		\$1,139,217.78
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Fund: 114 CREDIT CAPITAL PROJECTS		
	OTHER SERVICES AND CHARGES	\$591,914.08
TOTAL		\$591,914.08
<hr/>		
Fund: 690 POLICE PENSION		
	BENEFITS	\$27,378.00
TOTAL		\$27,378.00
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Fund: 691 PAYROLL WITHHOLDING-FEDERAL		
	AGENCY FUND DEDUCTIONS	\$245,159.16
TOTAL		\$245,159.16
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Fund: 693 PAYROLL WITHHOLDING-STATE		
	AGENCY FUND DEDUCTIONS	\$47,279.17
TOTAL		\$47,279.17
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Fund: 699 PAYROLL WITHHOLDING-LOCAL TAX		
	AGENCY FUND DEDUCTIONS	\$6,647.47
TOTAL		\$6,647.47

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

ID: 64-3-833 PAGE: 3
COUNTY: PORTER COUNTY
UNIT NAME: PORTER CIVIL TOWN

Fund:	696 HEALTH INSURANCE	
	AGENCY FUND DEDUCTIONS	\$27,264.55
	TOTAL	\$27,264.55

Fund:	697 WAGE GARNISHMENT	
	AGENCY FUND DEDUCTIONS	\$13,951.89
	TOTAL	\$13,951.89

Fund:	694 PAYROLL WITHHOLDING-POLICE PENSION	
	AGENCY FUND DEDUCTIONS	\$20,871.82
	TOTAL	\$20,871.82

Fund:	606 SEWER PAYROLL TRANSFER	
	AGENCY FUND DEDUCTIONS	\$230,725.34
	TOTAL	\$230,725.34

TOTAL DISBURSEMENTS:		\$3,885,228.96
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2008

ID: 64-3-833 PAGE: 1
COUNTY: PORTER COUNTY
UNIT NAME: PORTER CIVIL TOWN

Fund: 101 GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$1,216,450.89
SUPPLIES	\$50,572.01
OTHER SERVICES AND CHARGES	\$460,958.53
CAPITAL OUTLAY	\$21,167.46
OTHER DISBURSEMENTS	\$689,888.77

TOTAL **\$2,439,037.66**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$1,216,450.89
SUPPLIES	\$50,572.01
OTHER SERVICES AND CHARGES	\$460,958.53
CAPITAL OUTLAY	\$21,167.46
OTHER DISBURSEMENTS	\$689,888.77
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$2,439,037.66**

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	PENALTIES	\$93.00
	NO FUNCTION NEEDED	SEWAGE FEE	\$1,061,507.13
	NO FUNCTION NEEDED	GARBAGE AND TRASH COLLECTION FEE	\$110,085.48
	NO FUNCTION NEEDED	OTHER REVENUE	\$566.11
	NO FUNCTION NEEDED	INTEREST EARNED	\$1,915.10
Fund Total:			\$1,174,166.82
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	INTEREST EARNED	\$147.78
	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$97,629.39
Fund Total:			\$97,777.17
610 WASTEWATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	INTEREST EARNED	\$843.78
	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$12,000.00
Fund Total:			\$12,843.78
609 WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	INTEREST EARNED	\$494.73
Fund Total:			\$494.73
600 STORM WATER UTILITY-OPERATING	NO FUNCTION NEEDED	STORM WATER FEE	\$85,560.11
	NO FUNCTION NEEDED	OTHER REVENUE	\$1,400.00
	NO FUNCTION NEEDED	INTERFUND LOAN PROCEEDS	\$40,000.00
Fund Total:			\$126,960.11
Total REVENUES:			\$1,412,242.61

EXPENDITURES

606 WASTEWATER UTILITY-OPERATING	WATER TREATMENT EXPENSE-OPERATIONS	CONTRACTUAL SERVICES-LEGAL	\$1,188.00
Expense Category Total:			\$1,188.00
	GENERAL CATEGORIES	SUPPLIES AND EXPENSE	\$9,909.34
	GENERAL CATEGORIES	MISCELLANEOUS	\$81,277.38
Expense Category Total:			\$91,186.72
	TREATMENT AND DISPOSAL-OPERATIONS	SALARIES AND WAGES-EMPLOYEES	\$138,678.24
	TREATMENT AND DISPOSAL-OPERATIONS	SALARIES AND WAGES-OFFICERS, DIRECTORS	\$26,973.60
	TREATMENT AND DISPOSAL-OPERATIONS	MATERIALS AND SUPPLIES	\$2,495.82
	TREATMENT AND DISPOSAL-OPERATIONS	REPAIRS	\$1,674.53
	TREATMENT AND DISPOSAL-OPERATIONS	CONTRACTUAL SERVICES-ENGINEERING	\$77,798.86
	TREATMENT AND DISPOSAL-OPERATIONS	INSURANCE-GENERAL LIABILITY	\$7,942.00
Expense Category Total:			\$255,563.05
	TREATMENT AND DISPOSAL-MAINTENANCE	SLUDGE REMOVAL EXPENSE	\$2,210.00

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

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	TREATMENT AND DISPOSAL-MAINTENANCE	SLUDGE REMOVAL EXPENSE	\$67,056.06
			\$69,266.06
	Expense Category Total:		
	CUSTOMER ACCOUNTS	CONTRACTUAL SERVICES-OTHER	\$108,125.18
			\$108,125.18
	Expense Category Total:		
	ADMINISTRATION AND GENERAL	ADMINISTRATIVE AND GENERAL SALARIES	\$43,950.18
	ADMINISTRATION AND GENERAL	EMPLOYEE PENSIONS AND BENEFITS	\$22,932.76
	ADMINISTRATION AND GENERAL	OFFICE SUPPLIES	\$1,188.99
	ADMINISTRATION AND GENERAL	INSURANCE-OTHER	\$28,300.39
			\$96,372.32
	Expense Category Total:		
	DISTRIBUTION	PURCHASED WASTEWATER TREATMENT	\$544,233.14
	DISTRIBUTION	ELECTRIC EXPENSE	\$14,215.73
	DISTRIBUTION	REPAIRS	\$60,064.59
	DISTRIBUTION	CONTRACTUAL SERVICES-PROFESSIONAL	\$10,058.80
	DISTRIBUTION	CONTRACTUAL SERVICES-OTHER	\$24,308.74
	DISTRIBUTION	TRANSPORTATION EXPENSE	\$849.24
			\$653,730.24
	Expense Category Total:		
	NO FUNCTION NEEDED	EQUIPMENT	\$30,235.35
			\$30,235.35
	Expense Category Total:		
	Fund Total:		\$1,305,666.92
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	BONDS RETIRED (PRINCIPAL ONLY)	\$95,000.00
	NO FUNCTION NEEDED	INTEREST PAID ON BONDS AND LOANS	\$2,375.00
	NO FUNCTION NEEDED	OTHER DISBURSEMENTS	\$500.00
			\$97,875.00
	Expense Category Total:		
	Fund Total:		\$97,875.00
610 WASTEWATER UTILITY-CONSTRUCTION	NO FUNCTION NEEDED	WATER/SEWER LINE REPAIRS	\$26,964.26
			\$26,964.26
	Expense Category Total:		
	Fund Total:		\$26,964.26
609 WASTEWATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$97,629.39
	NO FUNCTION NEEDED	DEBT SERVICE OF PRINCIPAL	\$500.00
			\$98,129.39
	Expense Category Total:		
	Fund Total:		\$98,129.39
600 STORM WATER UTILITY-OPERATING	ADMINISTRATION AND GENERAL	ADMINISTRATIVE AND GENERAL SALARIES	\$1,957.00
	ADMINISTRATION AND GENERAL	SUPPLIES AND EXPENSE	\$539.00
			\$2,496.00
	Expense Category Total:		
	NO FUNCTION NEEDED	INTERFUND LOANS	\$40,000.00
	NO FUNCTION NEEDED	CONSTRUCTION	\$109,803.79

(CTAR-1) ANNUAL FINANCIAL REPORT

CITY/TOWN: PORTER CIVIL TOWN
COUNTY: PORTER COUNTY

ID: 64-3-833

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

PAGE: 3

Fund Name	Expense Category	Account Title	Amount
600 STORM WATER UTILITY-OPERATING	NO FUNCTION NEEDED	REFUNDS	\$8,538.53
Expense Category Total:			\$158,342.32
Fund Total:			\$160,838.32
Total EXPENDITURES:			\$1,689,473.89

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2008

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>
		TOWN OF PORTER GENERAL	970158	\$0.00			\$1,567,626.38
		SEWAGE OPERATIONS _MAINT	970255	\$0.00			\$126,221.37
		SEWAGE WORKS SINKING	970247	\$0.00			\$47,322.73
		SEWAGE WORKS CONSTRUCTION	2992	\$0.00			\$121,155.72
		REDEVELIPMENT COMMISSION	8142423	\$0.00			\$1,188,493.56

Total CASH: **\$3,050,819.76**

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>
02/25/2008	406 REDEVELOPMENT CAPITAL	CERTIFICATE OF DEPOSIT	0000265663	\$520,090.38	02/11/2009	3.00	\$527,850.63

Total by Fund: **\$527,850.63**

Total INVESTMENTS: **\$527,850.63**

Total Cash and Investments: **\$3,578,670.39**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	WASTEWATER UTILITY BONDS	OTHER REVENUE BONDS	LONG TERM LEASES
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$95,000.00	\$102,563.48	\$927,900.13
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00	\$86,705.00
PRINCIPAL RETIRED DURING YEAR	\$95,000.00	\$19,737.88	\$162,601.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$0.00	\$82,825.60	\$852,004.13
INTEREST PAID DURING 2008 (FULL YEAR)	\$2,375.00	\$4,521.43	\$42,421.96

PART 7 - INTERGOVERNMENTAL EXPENDITURES

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

	\$0.00
TOTAL PAID TO LOCAL AND STATE GOVERNMENTS	\$0.00

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PORTER CIVIL TOWN

ID: 64-3-833

COUNTY: PORTER COUNTY

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

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>
9999	NATIONAL RESOURCE FEDERAL FORESTRY		\$3,053.12	244 FEDERAL GRANTS # 2	\$3,053.12	\$3,053.12

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PORTER CIVIL TOWN

ID: 64-3-833

COUNTY: PORTER 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-1) ANNUAL FINANCIAL REPORT
 PART 10 - REPORT ON CAPITAL ASSETS
 FOR THE FISCAL YEAR ENDING 2008

COUNTY: PORTER COUNTY
 UNIT NAME: PORTER CIVIL TOWN

ID: 64-3-833
 PAGE: 1

	101 GENERAL	201 MOTOR VEHICLE HIGHWAY	216 PARKS AND RECREATION OPERATING	241 FIRE PREVENTION
BALANCE, JANUARY 1	\$2,280,983.00	\$8,041,809.00	\$734,559.00	\$2,503,764.00
<u>ADDITIONS:</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	\$78,994.00	\$30,000.00	\$0.00	\$180,000.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$78,994.00</u>	<u>\$30,000.00</u>	<u>\$0.00</u>	<u>\$180,000.00</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	\$20,000.00	\$0.00	\$0.00	\$30,000.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$20,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$30,000.00</u>
BALANCE, DECEMBER 31	<u>\$2,339,977.00</u>	<u>\$8,071,809.00</u>	<u>\$734,559.00</u>	<u>\$2,653,764.00</u>

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

COUNTY: PORTER COUNTY
UNIT NAME: PORTER CIVIL TOWN

ID: 64-3-833
PAGE: 2

	606 WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$0.00
<u>ADDITIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$5,867,834.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$352,000.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$6,219,834.00</u>
<u>REDUCTIONS:</u>	
LAND	\$0.00
INFRASTRUCTURE	\$0.00
BUILDINGS	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00
MACHINERY AND EQUIPMENT	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$0.00</u>
BALANCE, DECEMBER 31	<u>\$6,219,834.00</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PORTER CIVIL TOWN

ID: 64-3-833

COUNTY: PORTER 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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