

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 2009)

FOR THE FISCAL YEAR THAT ENDED 2010

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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: RANDY GEESAMAN

ADDRESS: 321 NORTH MERIDIAN STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM):

TITLE: CLERK-TREASURER

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

CITY: PORTLAND

EMAIL ADDRESS: TPAXSON@EMBARQMAIL.COM

ZIP: 47371-0000

\*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 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
707 CASH CHANGE	\$1,175.00	\$0.00	\$0.00	\$1,175.00	\$0.00	\$1,175.00
101 GENERAL	\$1,602,738.66	\$2,756,766.38	\$2,843,243.63	\$1,516,261.41	\$0.00	\$1,516,261.41
<b>Total by Fund Type:</b>	<b>\$1,603,913.66</b>	<b>\$2,756,766.38</b>	<b>\$2,843,243.63</b>	<b>\$1,517,436.41</b>	<b>\$0.00</b>	<b>\$1,517,436.41</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
622 AVIATION	\$252,953.57	\$187,027.48	\$180,959.67	\$259,021.38	\$0.00	\$259,021.38
663 AVIATION FUEL	\$0.00	\$52,978.52	\$36,733.14	\$16,245.38	\$0.00	\$16,245.38
504 BRUNS BUILDING ESCROW	\$0.00	\$168.00	\$0.00	\$168.00	\$0.00	\$168.00
325 BUILDING DEMOLITION	\$46,432.80	\$10,000.00	\$12,109.75	\$44,323.05	\$0.00	\$44,323.05
708 CLERK'S RECORDS PERPETUATION	\$15,453.15	\$3,038.00	\$1,845.00	\$16,646.15	\$0.00	\$16,646.15
705 COURT COSTS DUE COUNTY	\$1,652.00	\$22,746.00	\$22,208.00	\$2,190.00	\$0.00	\$2,190.00
CRIMINAL INVESTIGATIVE FUNDS	\$4,083.87	\$0.00	\$300.00	\$3,783.87	\$0.00	\$3,783.87
242 DARE	\$17,280.08	\$3,500.00	\$3,827.34	\$16,952.74	\$0.00	\$16,952.74
709 DEFERRAL PROGRAM	\$770.00	\$8,550.00	\$8,880.00	\$440.00	\$0.00	\$440.00
358 DONATIONS #10	\$20,525.00	\$0.00	\$5,135.04	\$15,389.96	\$0.00	\$15,389.96
208 DONATIONS #3	\$0.00	\$459.00	\$253.78	\$205.22	\$0.00	\$205.22
224 DOWN TOWN FACADE PROGRAM	\$0.00	\$70,000.00	\$12,353.50	\$57,646.50	\$0.00	\$57,646.50
262 DRUG FREE COMMUNITY	\$2,372.76	\$2,720.00	\$2,344.99	\$2,747.77	\$0.00	\$2,747.77
205 ECONOMIC DEVELOPMENT OPERATING	\$816,968.21	\$423,790.77	\$483,872.17	\$756,886.81	\$0.00	\$756,886.81
227 ESCROW	\$0.00	\$127,602.00	\$0.00	\$127,602.00	\$0.00	\$127,602.00
241 FEDERAL GRANTS # 1	\$1,261.97	\$0.00	\$0.00	\$1,261.97	\$0.00	\$1,261.97
247 FEDERAL GRANTS # 2	\$0.00	\$76,843.18	\$76,843.18	\$0.00	\$0.00	\$0.00
420 FEDERAL GRANTS # 5	\$0.00	\$41,246.00	\$41,246.00	\$0.00	\$0.00	\$0.00
421 FEDERAL GRANTS # 6	\$0.00	\$61,588.00	\$61,588.00	\$0.00	\$0.00	\$0.00
499 FEDERAL GRANTS # 7	\$0.00	\$907,500.00	\$907,500.00	\$0.00	\$0.00	\$0.00
425 FEDERAL GRANTS # 8	\$0.00	\$8,698.47	\$8,698.47	\$0.00	\$0.00	\$0.00
223 FIRE DEPARTMENT	\$861.00	\$64,421.00	\$63,421.00	\$1,861.00	\$0.00	\$1,861.00

**CASH UNITS ONLY**

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

FOR THE FISCAL YEAR ENDING 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
<b>Section I</b>						
INVESTIGATIVE						
244 FIRE DONATION	\$4,680.52	\$2,750.00	\$2,150.00	\$5,280.52	\$0.00	\$5,280.52
250 HOME LAND SECURITY GRANT	\$0.00	\$3,505.00	\$3,505.00	\$0.00	\$0.00	\$0.00
357 HUDSON FAMILY PARK	\$184.05	\$0.00	\$0.00	\$184.05	\$0.00	\$184.05
206 INSURANCE SURPLUS NON-REVERTING	\$860,225.99	\$217,754.92	\$178,033.75	\$899,947.16	\$0.00	\$899,947.16
800 LEVY EXCESS	\$0.00	\$7,504.76	\$0.00	\$7,504.76	\$0.00	\$7,504.76
609 LICA CONSTRUCTION ESCROW	\$0.00	\$8,562.53	\$0.00	\$8,562.53	\$0.00	\$8,562.53
202 LOCAL ROAD AND STREET	\$8,030.90	\$23,431.16	\$20,000.00	\$11,462.06	\$0.00	\$11,462.06
249 LOIT-PUBLIC SAFETY	\$84,040.14	\$43,065.12	\$0.00	\$127,105.26	\$0.00	\$127,105.26
210 MAYOR'S ANNUAL GOLF OUTING	\$0.00	\$12,538.00	\$12,538.00	\$0.00	\$0.00	\$0.00
201 MOTOR VEHICLE HIGHWAY	\$378,422.63	\$834,085.75	\$921,462.89	\$291,045.49	\$0.00	\$291,045.49
203 PARK CONCESSIONS	\$7,143.00	\$4,185.78	\$3,190.36	\$8,138.42	\$0.00	\$8,138.42
207 PARKING METER	\$34,205.59	\$0.00	\$0.00	\$34,205.59	\$0.00	\$34,205.59
204 PARKS AND RECREATION	\$133,168.65	\$255,274.45	\$219,394.33	\$169,048.77	\$0.00	\$169,048.77
211 POLICE CONTINUING EDUCATION	\$26,807.55	\$6,482.00	\$8,681.57	\$24,607.98	\$0.00	\$24,607.98
PORTLAND CITY COURT	\$16,992.79	\$238,480.00	\$238,148.64	\$17,324.15	\$0.00	\$17,324.15
217 PORTLAND FORFEITURE	\$1,155.74	\$1,008.50	\$0.00	\$2,164.24	\$0.00	\$2,164.24
704 PRE 1977 PENSION NON-REVERTING	\$315,568.44	\$0.00	\$0.00	\$315,568.44	\$0.00	\$315,568.44
710 PRETRIAL DIVERSION	\$0.00	\$440.00	\$330.00	\$110.00	\$0.00	\$110.00
500 RAINY DAY	\$144,130.27	\$180,678.44	\$50,620.28	\$274,188.43	\$0.00	\$274,188.43
610 RECYCLING	\$54,818.83	\$109,838.31	\$112,869.88	\$51,787.26	\$0.00	\$51,787.26
699 REDKEY CITY FINES	\$0.00	\$402.00	\$317.00	\$85.00	\$0.00	\$85.00
228 REVOLVING LOANS	\$67,690.36	\$25,197.48	\$55,018.00	\$37,869.84	\$0.00	\$37,869.84
215 RIVERBOAT	\$148,114.66	\$40,282.97	\$0.00	\$188,397.63	\$0.00	\$188,397.63
SELF INSURANCE	\$414,701.35	\$802,024.47	\$825,237.83	\$391,487.99	\$0.00	\$391,487.99
320 SIDEWALK RECONSTRUCITON	\$27,187.99	\$0.00	\$0.00	\$27,187.99	\$0.00	\$27,187.99

**CASH UNITS ONLY**

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

FOR THE FISCAL YEAR ENDING 2010

<u>Funds</u> <b>Section I</b>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
218 TAX INCREMENT FINANCING #1	\$262,849.67	\$390,665.10	\$284,676.49	\$368,838.28	\$0.00	\$368,838.28
219 TAX INCREMENT FINANCING #2	\$104,675.99	\$476.50	\$89,890.47	\$15,262.02	\$0.00	\$15,262.02
220 TAX INCREMENT FINANCING #3	\$191,000.00	\$1,341.80	\$0.00	\$192,341.80	\$0.00	\$192,341.80
221 TAX INCREMENT FINANCING #4	\$200,938.65	\$265,223.19	\$249,628.50	\$216,533.34	\$0.00	\$216,533.34
213 TRADING CARD	\$71.45	\$0.00	\$0.00	\$71.45	\$0.00	\$71.45
706 USER FEE	\$458.00	\$5,760.00	\$5,600.00	\$618.00	\$0.00	\$618.00
<b>Total by Fund Type:</b>	<b>\$4,667,877.62</b>	<b>\$5,553,834.65</b>	<b>\$5,211,412.02</b>	<b>\$5,010,300.25</b>	<b>\$0.00</b>	<b>\$5,010,300.25</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
406 CUMULATIVE CAPITAL DEVELOPMENT	\$556,287.52	\$78,877.14	\$224,616.49	\$410,548.17	\$0.00	\$410,548.17
407 CUMULATIVE CAPITAL IMPRV (TAX LEVY)	\$477,188.54	\$101,124.77	\$108,225.54	\$470,087.77	\$0.00	\$470,087.77
401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	\$168,732.98	\$18,847.33	\$3,609.89	\$183,970.42	\$0.00	\$183,970.42
356 FLEMING ESCAVATING ESCROW	\$23,170.99	\$29,505.58	\$52,676.57	\$0.00	\$0.00	\$0.00
503 GENERAL IMPROVEMENT	\$50,000.00	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00
99 HUD	\$695.77	\$15,463.50	\$15,180.00	\$979.27	\$0.00	\$979.27
245 LOCAL MATCH BOUNDARY PIKE/WAYNE STR	\$329,646.78	\$0.00	\$183,210.79	\$146,435.99	\$0.00	\$146,435.99
225 PARK PROJECT FUND	\$0.00	\$1,652,703.99	\$1,455,194.53	\$197,509.46	\$0.00	\$197,509.46
<b>Total by Fund Type:</b>	<b>\$1,605,722.58</b>	<b>\$1,896,522.31</b>	<b>\$2,042,713.81</b>	<b>\$1,459,531.08</b>	<b>\$0.00</b>	<b>\$1,459,531.08</b>
<b>FUND TYPE: PENSION TRUST</b>						
702 FIRE PENSION	\$164,112.96	\$117,406.70	\$130,751.43	\$150,768.23	\$0.00	\$150,768.23
703 POLICE PENSION	\$90,038.12	\$64,198.30	\$66,984.45	\$87,251.97	\$0.00	\$87,251.97
<b>Total by Fund Type:</b>	<b>\$254,151.08</b>	<b>\$181,605.00</b>	<b>\$197,735.88</b>	<b>\$238,020.20</b>	<b>\$0.00</b>	<b>\$238,020.20</b>
<b>FUND TYPE: AGENCY</b>						
701 PAYROLL	\$0.00	\$2,512,261.00	\$2,512,261.00	\$0.00	\$0.00	\$0.00
<b>Total by Fund Type:</b>	<b>\$0.00</b>	<b>\$2,512,261.00</b>	<b>\$2,512,261.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</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 2010

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<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$8,131,664.94</b>	<b>\$12,900,989.34</b>	<b>\$12,807,366.34</b>	<b>\$8,225,287.94</b>	<b>\$0.00</b>	<b>\$8,225,287.94</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$514,162.49				
Transfers Out			\$514,162.49			
Net Receipts and Disbursements		\$12,386,826.85	\$12,293,203.85			

**CASH UNITS ONLY**

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

FOR THE FISCAL YEAR ENDING 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$1,143,020.08	\$352,596.34	\$1,290,436.75	\$205,179.67	\$0.00	\$205,179.67
606 WASTEWATER UTILITY-OPERATING	\$1,663,622.36	\$1,593,300.72	\$1,445,088.34	\$1,811,834.74	\$0.00	\$1,811,834.74
607 WASTEWATER UTILITY-OTHER #2	\$0.00	\$380,500.00	\$62,749.28	\$317,750.72	\$0.00	\$317,750.72
604 WATER UTILITY-CUSTOMER DEPOSIT	\$184,889.71	\$23,925.00	\$19,580.67	\$189,234.04	\$0.00	\$189,234.04
602 WATER UTILITY-DEPRECIATION/IMPROVE	\$909,471.99	\$105,215.00	\$91,403.15	\$923,283.84	\$0.00	\$923,283.84
601 WATER UTILITY-OPERATING	\$1,809,983.71	\$1,351,885.90	\$977,653.92	\$2,184,215.69	\$0.00	\$2,184,215.69
<b>Total by Fund Type:</b>	<b>\$5,710,987.85</b>	<b>\$3,807,422.96</b>	<b>\$3,886,912.11</b>	<b>\$5,631,498.70</b>	<b>\$0.00</b>	<b>\$5,631,498.70</b>

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<b>Subtotal All Funds:</b>	<b>\$5,710,987.85</b>	<b>\$3,807,422.96</b>	<b>\$3,886,912.11</b>	<b>\$5,631,498.70</b>	<b>\$0.00</b>	<b>\$5,631,498.70</b>
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**Section II**

Less:

Investment Sales		\$0.00				
Investment Purchases				\$0.00		
Transfers In		\$838,311.34				
Transfers Out				\$838,311.34		
<b>Net Receipts and Disbursements</b>		<b>\$2,969,111.62</b>		<b>\$3,048,600.77</b>		

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
311	GENERAL PROPERTY TAXES	\$1,362,713.18
	<b>Total for: TAXES</b>	<b>\$1,362,713.18</b>
32201	BUILDING AND PLANNING PERMITS	\$19,918.65
32111	PERMITS, OTHER	\$68.00
354	PERMITS, OTHER	\$282.00
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$20,268.65</b>
397	STATE GRANTS-PUBLIC SAFETY	\$3,950.00
33501	ABC EXCISE TAX DISTRIBUTION	\$2,887.50
33502	LIQUOR GALLONAGE TAX DISTRIBUTION	\$13,056.31
33503	CIGARETTE TAX DISTR-GENERAL FUND	\$5,140.18
31201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$20,093.00
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$75,029.18
31205	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$7,942.54
31203	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$576,976.08
31204	CAGIT PROPERTY TAX REPLACEMENT CREDIT INTERGOVERNMENTAL	\$121,367.78
31206	LOIT PUBLIC SAFETY	\$315,120.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$1,141,562.57</b>
34206	FIRE PROTECTION CONTRACTS	\$59,130.00
34207	FIRE PROTECTION CONTRACTS	\$4,800.00
349	IN LIEU OF TAXES-MUNICIPAL UTILITIES	\$20,838.00
392	CABLE TV RECEIPTS	\$46,418.42
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$131,186.42</b>
34304	ORDINANCE VIOLATIONS	\$260.50
353	FINES AND FEES-OTHER	\$28,432.50
344	COURT RECEIPTS	\$6,498.00
352	COURT RECEIPTS	\$6,325.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$41,516.00</b>
361	DIVIDENDS	\$34,781.94
348	RENTAL OF PROPERTY	\$600.00
399	MISCELLANEOUS REVENUE-OTHER	\$1,687.73
	<b>Total for: MISCELLANEOUS</b>	<b>\$37,069.67</b>
391	REIMBURSEMENTS-OTHER	\$19,556.57
39102	REIMBURSEMENTS-OTHER	\$2,893.32
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$22,449.89</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$2,756,766.38</b>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
311	GENERAL PROPERTY TAXES	\$585,586.50
	<b>Total for: TAXES</b>	<b>\$585,586.50</b>

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
33507	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$166,335.34
31201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$7,236.00
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$28,685.17
31205	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$3,036.60
336	WHEEL TAX INTERGOVERNMENTAL	\$26,097.51
337	WHEEL TAX INTERGOVERNMENTAL	\$9,068.11
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$240,458.73</b>
34305	MOWING WEEDS	\$3,510.77
34306	SWEEPING STREETS	\$1,920.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$5,430.77</b>
3990	MISCELLANEOUS REVENUE-OTHER	\$209.60
	<b>Total for: MISCELLANEOUS</b>	<b>\$209.60</b>
395	REFUNDS-OTHER	\$70.81
391	REIMBURSEMENTS-OTHER	\$2,329.34
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$2,400.15</b>
	<b>TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY</b>	<b>\$834,085.75</b>
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
1001	LOCAL ROAD AND STREET DISTRIBUTION	\$23,431.16
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$23,431.16</b>
	<b>TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET</b>	<b>\$23,431.16</b>
Fund:	<u>622 AVIATION</u>	
311	GENERAL PROPERTY TAXES	\$145,448.46
	<b>Total for: TAXES</b>	<b>\$145,448.46</b>
31201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,797.00
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$7,124.85
31205	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$754.24
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$9,676.09</b>
34902	AIRPORT RECEIPTS	\$29,030.00
34901	AIRPORT RECEIPTS	\$400.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$29,430.00</b>
349	RENTAL OF PROPERTY	\$1,260.00
399	MISCELLANEOUS REVENUE-OTHER	\$20.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,280.00</b>
391	REIMBURSEMENTS-OTHER	\$1,192.93
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,192.93</b>
	<b>TOTAL RECEIPTS FOR 622 AVIATION</b>	<b>\$187,027.48</b>

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>205 ECONOMIC DEVELOPMENT OPERATING</u>	
314	CEDIT INTERGOVERNMENTAL	\$217,226.06
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$217,226.06</b>
361	DIVIDENDS	\$5,769.99
362	RENTAL OF PROPERTY	\$19,500.00
36201	RENTAL OF PROPERTY	\$4,940.56
393	MISCELLANEOUS REVENUE-OTHER	\$150.00
39101	MISCELLANEOUS REVENUE-OTHER	\$1,204.16
396	MISCELLANEOUS REVENUE-OTHER	\$150,000.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$181,564.71</b>
520	REIMBURSEMENTS-OTHER	\$25,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$25,000.00</b>
	<b>TOTAL RECEIPTS FOR 205 ECONOMIC DEVELOPMENT OPERATING</b>	<b>\$423,790.77</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>708 CLERK'S RECORDS PERPETUATION</u>	
1001	COURT RECEIPTS	\$3,038.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$3,038.00</b>
	<b>TOTAL RECEIPTS FOR 708 CLERK'S RECORDS PERPETUATION</b>	<b>\$3,038.00</b>
Fund:	<u>709 DEFERRAL PROGRAM</u>	
1001	COURT RECEIPTS	\$8,550.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$8,550.00</b>
	<b>TOTAL RECEIPTS FOR 709 DEFERRAL PROGRAM</b>	<b>\$8,550.00</b>
Fund:	<u>215 RIVERBOAT</u>	
1001	RIVERBOAT REVENUE SHARING	\$40,282.97
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$40,282.97</b>
	<b>TOTAL RECEIPTS FOR 215 RIVERBOAT</b>	<b>\$40,282.97</b>
Fund:	<u>262 DRUG FREE COMMUNITY</u>	
1001	INTERGOVERNMENTAL REVENUE, OTHER	\$2,720.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,720.00</b>
	<b>TOTAL RECEIPTS FOR 262 DRUG FREE COMMUNITY</b>	<b>\$2,720.00</b>

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund: <u>204 PARKS AND RECREATION</u>		
311	GENERAL PROPERTY TAXES	\$206,699.90
	<b>Total for: TAXES</b>	<b>\$206,699.90</b>
31201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,554.00
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$10,125.27
31205	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$1,071.86
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$13,751.13</b>
347	SWIMMING POOL RECEIPTS	\$19,957.50
3490	RENTAL OF PROPERTY (RECREATION)	\$1,872.50
342	CONTRACTUAL SERVICES	\$12,000.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$33,830.00</b>
399	MISCELLANEOUS REVENUE-OTHER	\$245.42
400	MISCELLANEOUS REVENUE-OTHER	\$126.19
	<b>Total for: MISCELLANEOUS</b>	<b>\$371.61</b>
395	REFUNDS-OTHER	\$21.81
391	REIMBURSEMENTS-OTHER	\$600.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$621.81</b>
<b>TOTAL RECEIPTS FOR 204 PARKS AND RECREATION</b>		<b>\$255,274.45</b>
Fund: <u>706 USER FEE</u>		
1001	COURT RECEIPTS	\$5,760.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$5,760.00</b>
<b>TOTAL RECEIPTS FOR 706 USER FEE</b>		<b>\$5,760.00</b>
Fund: <u>710 PRETRIAL DIVERSION</u>		
1001	COURT RECEIPTS	\$440.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$440.00</b>
<b>TOTAL RECEIPTS FOR 710 PRETRIAL DIVERSION</b>		<b>\$440.00</b>
Fund: <u>244 FIRE DONATION</u>		
1001	INTERGOVERNMENTAL REVENUE, OTHER	\$2,750.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$2,750.00</b>
<b>TOTAL RECEIPTS FOR 244 FIRE DONATION</b>		<b>\$2,750.00</b>
Fund: <u>610 RECYCLING</u>		
397	INTERGOVERNMENTAL REVENUE, OTHER	\$12,000.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$12,000.00</b>
32201	CONTRACTUAL SERVICES	\$97,838.31
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$97,838.31</b>

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2010UNIT NAME: PORTLAND CIVIL CITYCOUNTY: JAY COUNTY

	<u>Title</u>	<u>Amount</u>
	<b>TOTAL RECEIPTS FOR 610 RECYCLING</b>	<b>\$109,838.31</b>
	Fund: <u>208 DONATIONS #3</u>	
347	MISCELLANEOUS REVENUE-OTHER	\$459.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$459.00</b>
	<b>TOTAL RECEIPTS FOR 208 DONATIONS #3</b>	<b>\$459.00</b>
	Fund: <u>247 FEDERAL GRANTS # 2</u>	
1001	FED. GRANTS-HIGHWAY AND STREETS	\$76,843.18
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$76,843.18</b>
	<b>TOTAL RECEIPTS FOR 247 FEDERAL GRANTS # 2</b>	<b>\$76,843.18</b>
	Fund: <u>420 FEDERAL GRANTS # 5</u>	
1001	FEDERAL GRANTS-OTHER	\$41,246.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$41,246.00</b>
	<b>TOTAL RECEIPTS FOR 420 FEDERAL GRANTS # 5</b>	<b>\$41,246.00</b>
	Fund: <u>425 FEDERAL GRANTS # 8</u>	
397	FED. GRANTS-WATER AND SEWER	\$8,698.47
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$8,698.47</b>
	<b>TOTAL RECEIPTS FOR 425 FEDERAL GRANTS # 8</b>	<b>\$8,698.47</b>
	Fund: <u>500 RAINY DAY</u>	
315	CAGIT CERTIFIED SHARES INTERGOVERNMENTAL	\$139,267.45
314	CEDIT INTERGOVERNMENTAL	\$41,410.99
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$180,678.44</b>
	<b>TOTAL RECEIPTS FOR 500 RAINY DAY</b>	<b>\$180,678.44</b>
	Fund: <u>227 ESCROW</u>	
227	MISCELLANEOUS REVENUE-OTHER	\$127,602.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$127,602.00</b>
	<b>TOTAL RECEIPTS FOR 227 ESCROW</b>	<b>\$127,602.00</b>
	Fund: <u>421 FEDERAL GRANTS # 6</u>	
397	FEDERAL GRANTS-OTHER	\$61,588.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$61,588.00</b>
	<b>TOTAL RECEIPTS FOR 421 FEDERAL GRANTS # 6</b>	<b>\$61,588.00</b>
	Fund: <u>499 FEDERAL GRANTS # 7</u>	
397	FED. GRANTS-JOBS-DEPT. OF LABOR	\$877,500.00

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>499 FEDERAL GRANTS # 7</u>	
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$877,500.00</b>
391	REIMBURSEMENTS-OTHER	\$30,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$30,000.00</b>
	<b>TOTAL RECEIPTS FOR 499 FEDERAL GRANTS # 7</b>	<b>\$907,500.00</b>
Fund:	<u>242 DARE</u>	
1001	INTERGOVERNMENTAL REVENUE, OTHER	\$3,500.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,500.00</b>
	<b>TOTAL RECEIPTS FOR 242 DARE</b>	<b>\$3,500.00</b>
Fund:	<u>800 LEVY EXCESS</u>	
1001	OTHER TAXES	\$7,504.76
	<b>Total for: TAXES</b>	<b>\$7,504.76</b>
	<b>TOTAL RECEIPTS FOR 800 LEVY EXCESS</b>	<b>\$7,504.76</b>
Fund:	<u>218 TAX INCREMENT FINANCING #1</u>	
311	GENERAL PROPERTY TAXES	\$258,695.18
	<b>Total for: TAXES</b>	<b>\$258,695.18</b>
361	INTEREST EARNED	\$803.92
	<b>Total for: MISCELLANEOUS</b>	<b>\$803.92</b>
520	TRANSFER OF FUNDS-OTHER	\$131,166.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$131,166.00</b>
	<b>TOTAL RECEIPTS FOR 218 TAX INCREMENT FINANCING #1</b>	<b>\$390,665.10</b>
Fund:	<u>219 TAX INCREMENT FINANCING #2</u>	
361	INTEREST EARNED	\$476.50
	<b>Total for: MISCELLANEOUS</b>	<b>\$476.50</b>
	<b>TOTAL RECEIPTS FOR 219 TAX INCREMENT FINANCING #2</b>	<b>\$476.50</b>
Fund:	<u>220 TAX INCREMENT FINANCING #3</u>	
361	INTEREST EARNED	\$1,341.80
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,341.80</b>
	<b>TOTAL RECEIPTS FOR 220 TAX INCREMENT FINANCING #3</b>	<b>\$1,341.80</b>
Fund:	<u>221 TAX INCREMENT FINANCING #4</u>	
361	INTEREST EARNED	\$2,226.70
	<b>Total for: MISCELLANEOUS</b>	<b>\$2,226.70</b>
520	TRANSFER OF FUNDS-OTHER	\$262,996.49

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$262,996.49</b>
	<b>TOTAL RECEIPTS FOR 221 TAX INCREMENT FINANCING #4</b>	<b>\$265,223.19</b>
Fund:	<u>249 LOIT-PUBLIC SAFETY</u>	
310	LOIT PUBLIC SAFETY	\$43,065.12
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$43,065.12</b>
	<b>TOTAL RECEIPTS FOR 249 LOIT-PUBLIC SAFETY</b>	<b>\$43,065.12</b>
Fund:	<u>228 REVOLVING LOANS</u>	
361	INTEREST EARNED	\$143.58
385	MISCELLANEOUS REVENUE-OTHER	\$1,777.72
386	MISCELLANEOUS REVENUE-OTHER	\$214.52
392	MISCELLANEOUS REVENUE-OTHER	\$2,420.59
393	MISCELLANEOUS REVENUE-OTHER	\$90.41
394	MISCELLANEOUS REVENUE-OTHER	\$987.42
395	MISCELLANEOUS REVENUE-OTHER	\$118.43
396	MISCELLANEOUS REVENUE-OTHER	\$1,183.42
397	MISCELLANEOUS REVENUE-OTHER	\$143.58
398	MISCELLANEOUS REVENUE-OTHER	\$2,095.20
399	MISCELLANEOUS REVENUE-OTHER	\$36.93
402	MISCELLANEOUS REVENUE-OTHER	\$3,744.70
403	MISCELLANEOUS REVENUE-OTHER	\$380.18
404	MISCELLANEOUS REVENUE-OTHER	\$590.25
405	MISCELLANEOUS REVENUE-OTHER	\$73.25
406	MISCELLANEOUS REVENUE-OTHER	\$4,575.22
407	MISCELLANEOUS REVENUE-OTHER	\$405.08
400	MISCELLANEOUS REVENUE-OTHER	\$6,078.77
401	MISCELLANEOUS REVENUE-OTHER	\$10.23
	<b>Total for: MISCELLANEOUS</b>	<b>\$25,069.48</b>
391	REIMBURSEMENTS-OTHER	\$18.00
500	REIMBURSEMENTS-OTHER	\$110.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$128.00</b>
	<b>TOTAL RECEIPTS FOR 228 REVOLVING LOANS</b>	<b>\$25,197.48</b>
Fund:	<u>203 PARK CONCESSIONS</u>	
358	OTHER TAXES	\$279.11
	<b>Total for: TAXES</b>	<b>\$279.11</b>
399	CONCESSION STANDS	\$3,906.67
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$3,906.67</b>
	<b>TOTAL RECEIPTS FOR 203 PARK CONCESSIONS</b>	<b>\$4,185.78</b>

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: PORTLAND CIVIL CITY

COUNTY: JAY COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>210 MAYOR'S ANNUAL GOLF OUTING</u>	
1001	OTHER CONTRIBUTIONS	\$12,538.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$12,538.00</b>
<b>TOTAL RECEIPTS FOR 210 MAYOR'S ANNUAL GOLF OUTING</b>		<b>\$12,538.00</b>
Fund:	<u>211 POLICE CONTINUING EDUCATION</u>	
	GUN PERMITS	\$1,690.00
	<b>Total for: LICENSES AND PERMITS</b>	<b>\$1,690.00</b>
381	ACCIDENT REPORT COPIES	\$1,183.00
382	CHARGES FOR SERVICES-OTHER	\$900.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$2,083.00</b>
1001	FINES AND FEES-OTHER	\$1,997.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$1,997.00</b>
383	MISCELLANEOUS REVENUE-OTHER	\$712.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$712.00</b>
<b>TOTAL RECEIPTS FOR 211 POLICE CONTINUING EDUCATION</b>		<b>\$6,482.00</b>
Fund:	<u>217 PORTLAND FORFEITURE</u>	
1001	MISCELLANEOUS REVENUE-OTHER	\$1,008.50
	<b>Total for: MISCELLANEOUS</b>	<b>\$1,008.50</b>
<b>TOTAL RECEIPTS FOR 217 PORTLAND FORFEITURE</b>		<b>\$1,008.50</b>
Fund:	<u>223 FIRE DEPARTMENT INVESTIGATIVE</u>	
397	FEDERAL GRANTS-OTHER	\$61,621.00
39701	STATE GRANTS-PUBLIC SAFETY	\$2,150.00
381	INTERGOVERNMENTAL REVENUE, OTHER	\$575.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$64,346.00</b>
397	MISCELLANEOUS REVENUE-OTHER	\$75.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$75.00</b>
<b>TOTAL RECEIPTS FOR 223 FIRE DEPARTMENT INVESTIGATIVE</b>		<b>\$64,421.00</b>
Fund:	<u>699 REDKEY CITY FINES</u>	
1001	COURT RECEIPTS	\$402.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$402.00</b>
<b>TOTAL RECEIPTS FOR 699 REDKEY CITY FINES</b>		<b>\$402.00</b>
Fund:	<u>705 COURT COSTS DUE COUNTY</u>	
1001	COURT COSTS	\$22,746.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$22,746.00</b>

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
	<b>TOTAL RECEIPTS FOR 705 COURT COSTS DUE COUNTY</b>	<b>\$22,746.00</b>
	Fund: <u>206 INSURANCE SURPLUS NON-REVERTING</u>	
361	INTEREST EARNED	\$6,687.50
	<b>Total for: MISCELLANEOUS</b>	<b>\$6,687.50</b>
395	REFUNDS-OTHER	\$211,067.42
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$211,067.42</b>
	<b>TOTAL RECEIPTS FOR 206 INSURANCE SURPLUS NON-REVERTING</b>	<b>\$217,754.92</b>
	Fund: <u>PORTLAND CITY COURT</u>	
	COURT RECEIPTS	\$238,480.00
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$238,480.00</b>
	<b>TOTAL RECEIPTS FOR PORTLAND CITY COURT</b>	<b>\$238,480.00</b>
	Fund: <u>SELF INSURANCE</u>	
	MISCELLANEOUS REVENUE-OTHER	\$802,024.47
	<b>Total for: MISCELLANEOUS</b>	<b>\$802,024.47</b>
	<b>TOTAL RECEIPTS FOR SELF INSURANCE</b>	<b>\$802,024.47</b>
	Fund: <u>504 BRUNS BUILDING ESCROW</u>	
399	MISCELLANEOUS REVENUE-OTHER	\$168.00
	<b>Total for: MISCELLANEOUS</b>	<b>\$168.00</b>
	<b>TOTAL RECEIPTS FOR 504 BRUNS BUILDING ESCROW</b>	<b>\$168.00</b>
	Fund: <u>224 DOWN TOWN FACADE PROGRAM</u>	
520	TRANSFER OF FUNDS-OTHER	\$70,000.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$70,000.00</b>
	<b>TOTAL RECEIPTS FOR 224 DOWN TOWN FACADE PROGRAM</b>	<b>\$70,000.00</b>
	Fund: <u>250 HOME LAND SECURITY GRANT</u>	
397	FED. GRANTS-PUBLIC SAFETY	\$3,505.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$3,505.00</b>
	<b>TOTAL RECEIPTS FOR 250 HOME LAND SECURITY GRANT</b>	<b>\$3,505.00</b>
	Fund: <u>663 AVIATION FUEL</u>	
400	OTHER TAXES	\$847.15
	<b>Total for: TAXES</b>	<b>\$847.15</b>
399	FINES AND FEES-OTHER	\$0.01
	<b>Total for: FINES, FORFEITURES, AND FEES</b>	<b>\$0.01</b>
361	INTEREST EARNED	\$29.16

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>663 AVIATION FUEL</u>	
	<b>Total for: MISCELLANEOUS</b>	<b>\$29.16</b>
601	TRANSFER OF FUNDS-OTHER	\$40,000.00
34902	OTHER FINANCING SOURCES	\$12,102.20
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$52,102.20</b>
<b>TOTAL RECEIPTS FOR 663 AVIATION FUEL</b>		<b>\$52,978.52</b>
Fund:	<u>609 LICA CONSTRUCTION ESCROW</u>	
399	OTHER FINANCING SOURCES	\$8,562.53
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$8,562.53</b>
<b>TOTAL RECEIPTS FOR 609 LICA CONSTRUCTION ESCROW</b>		<b>\$8,562.53</b>
Fund:	<u>401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</u>	
1001	CIGARETTE TAX DISTR-CCI FUND	\$18,847.33
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$18,847.33</b>
<b>TOTAL RECEIPTS FOR 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX</b>		<b>\$18,847.33</b>
Fund:	<u>406 CUMULATIVE CAPITAL DEVELOPMENT</u>	
311	GENERAL PROPERTY TAXES	\$73,956.84
	<b>Total for: TAXES</b>	<b>\$73,956.84</b>
31201	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$914.00
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$3,622.80
31205	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$383.50
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$4,920.30</b>
<b>TOTAL RECEIPTS FOR 406 CUMULATIVE CAPITAL DEVELOPMENT</b>		<b>\$78,877.14</b>
Fund:	<u>407 CUMULATIVE CAPITAL IMPRV (TAX LEVY)</u>	
311	GENERAL PROPERTY TAXES	\$94,816.47
	<b>Total for: TAXES</b>	<b>\$94,816.47</b>
31202	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$1,172.00
31202	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$4,644.62
31205	COMMERCIAL VEHICLE EXCISE TAX INTERGOVERNMENTAL	\$491.68
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$6,308.30</b>
<b>TOTAL RECEIPTS FOR 407 CUMULATIVE CAPITAL IMPRV (TAX LEVY)</b>		<b>\$101,124.77</b>
Fund:	<u>99 HUD</u>	
1001	MISCELLANEOUS REVENUE-OTHER	\$15,463.50
	<b>Total for: MISCELLANEOUS</b>	<b>\$15,463.50</b>
<b>TOTAL RECEIPTS FOR 99 HUD</b>		<b>\$15,463.50</b>

UNIT NAME: PORTLAND CIVIL CITY

PART 2 - RECEIPTS

COUNTY: JAY COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>356 FLEMING ESCAVATING ESCROW</u>	
1001	MISCELLANEOUS REVENUE-OTHER	\$29,505.58
	<b>Total for: MISCELLANEOUS</b>	<b>\$29,505.58</b>
	<b>TOTAL RECEIPTS FOR 356 FLEMING ESCAVATING ESCROW</b>	<b>\$29,505.58</b>
Fund:	<u>225 PARK PROJECT FUND</u>	
	INTEREST EARNED	\$3,411.99
	<b>Total for: MISCELLANEOUS</b>	<b>\$3,411.99</b>
390	PREMIUM ON BONDS SOLD	\$1,649,292.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$1,649,292.00</b>
	<b>TOTAL RECEIPTS FOR 225 PARK PROJECT FUND</b>	<b>\$1,652,703.99</b>
Fund:	<u>703 POLICE PENSION</u>	
361	INTEREST EARNED	\$558.97
33506	STATE CONTRIBUTIONS	\$63,639.33
	<b>Total for: MISCELLANEOUS</b>	<b>\$64,198.30</b>
	<b>TOTAL RECEIPTS FOR 703 POLICE PENSION</b>	<b>\$64,198.30</b>
Fund:	<u>702 FIRE PENSION</u>	
361	INTEREST EARNED	\$990.85
311	EMPLOYER CONTRIBUTIONS	\$61,630.71
31201	EMPLOYER CONTRIBUTIONS	\$761.00
31202	EMPLOYER CONTRIBUTIONS	\$3,019.01
31205	EMPLOYER CONTRIBUTIONS	\$319.58
	STATE CONTRIBUTIONS	\$50,685.55
	<b>Total for: MISCELLANEOUS</b>	<b>\$117,406.70</b>
	<b>TOTAL RECEIPTS FOR 702 FIRE PENSION</b>	<b>\$117,406.70</b>
Fund:	<u>701 PAYROLL</u>	
1001	AGENCY FUND ADDITIONS	\$2,512,261.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$2,512,261.00</b>
	<b>TOTAL RECEIPTS FOR 701 PAYROLL</b>	<b>\$2,512,261.00</b>
	<b>Total Receipts:</b>	<b>\$12,900,989.34</b>

(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 3A- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2010

ID: 38-3-417 PAGE: 1

COUNTY: JAY COUNTY  
 UNIT NAME: PORTLAND CIVIL CITY

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$390,669.04
	SUPPLIES		\$38,797.28
	OTHER SERVICES AND CHARGES		\$263,383.56
	CAPITAL OUTLAY		\$228,613.01
	<b>TOTAL</b>		<b>\$921,462.89</b>
Fund:	202 LOCAL ROAD AND STREET		
	OTHER SERVICES AND CHARGES		\$20,000.00
	<b>TOTAL</b>		<b>\$20,000.00</b>
Fund:	622 AVIATION		
	PERSONAL SERVICES		\$15,847.43
	SUPPLIES		\$743.93
	OTHER SERVICES AND CHARGES		\$101,527.62
	CAPITAL OUTLAY		\$22,840.69
	TRANSFER OF FUNDS		\$40,000.00
	<b>TOTAL</b>		<b>\$180,959.67</b>
Fund:	205 ECONOMIC DEVELOPMENT OPERATING		
	OTHER SERVICES AND CHARGES		\$283,872.17
	CAPITAL OUTLAY		\$200,000.00
	<b>TOTAL</b>		<b>\$483,872.17</b>
Fund:	325 BUILDING DEMOLITION		
	OTHER SERVICES AND CHARGES		\$22.00
	CAPITAL OUTLAY		\$12,087.75
	<b>TOTAL</b>		<b>\$12,109.75</b>
Fund:	708 CLERK'S RECORDS PERPETUATION		
	OTHER SERVICES AND CHARGES		\$1,845.00
	<b>TOTAL</b>		<b>\$1,845.00</b>
Fund:	709 DEFERRAL PROGRAM		
	OTHER DISBURSEMENTS		\$8,880.00
	<b>TOTAL</b>		<b>\$8,880.00</b>
Fund:	215 RIVERBOAT		
	OTHER SERVICES AND CHARGES		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>
Fund:	262 DRUG FREE COMMUNITY		
	CAPITAL OUTLAY		\$2,344.99
	<b>TOTAL</b>		<b>\$2,344.99</b>
Fund:	204 PARKS AND RECREATION		
	PERSONAL SERVICES		\$58,415.89
	SUPPLIES		\$18,367.07
	OTHER SERVICES AND CHARGES		\$41,475.48
	CAPITAL OUTLAY		\$101,135.89
	<b>TOTAL</b>		<b>\$219,394.33</b>

(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 3A- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2010

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

Fund:	706 USER FEE		
	OTHER DISBURSEMENTS		\$5,600.00
	<b>TOTAL</b>		<b>\$5,600.00</b>
Fund:	710 PRETRIAL DIVERSION		
	OTHER DISBURSEMENTS		\$330.00
	<b>TOTAL</b>		<b>\$330.00</b>
Fund:	244 FIRE DONATION		
	OTHER SERVICES AND CHARGES		\$2,150.00
	<b>TOTAL</b>		<b>\$2,150.00</b>
Fund:	610 RECYCLING		
	OTHER SERVICES AND CHARGES		\$104,832.00
	OTHER DISBURSEMENTS		\$8,037.88
	<b>TOTAL</b>		<b>\$112,869.88</b>
Fund:	208 DONATIONS #3		
	SUPPLIES		\$253.78
	<b>TOTAL</b>		<b>\$253.78</b>
Fund:	247 FEDERAL GRANTS # 2		
	OTHER SERVICES AND CHARGES		\$76,843.18
	<b>TOTAL</b>		<b>\$76,843.18</b>
Fund:	420 FEDERAL GRANTS # 5		
	OTHER SERVICES AND CHARGES		\$41,246.00
	<b>TOTAL</b>		<b>\$41,246.00</b>
Fund:	425 FEDERAL GRANTS # 8		
	CAPITAL OUTLAY		\$8,698.47
	<b>TOTAL</b>		<b>\$8,698.47</b>
Fund:	500 RAINY DAY		
	OTHER SERVICES AND CHARGES		\$10,916.30
	CAPITAL OUTLAY		\$39,703.98
	<b>TOTAL</b>		<b>\$50,620.28</b>
Fund:	421 FEDERAL GRANTS # 6		
	OTHER SERVICES AND CHARGES		\$61,588.00
	<b>TOTAL</b>		<b>\$61,588.00</b>
Fund:	499 FEDERAL GRANTS # 7		
	CAPITAL OUTLAY		\$907,500.00
	<b>TOTAL</b>		<b>\$907,500.00</b>
Fund:	242 DARE		
	OTHER SERVICES AND CHARGES		\$390.79
	CAPITAL OUTLAY		\$3,436.55
	<b>TOTAL</b>		<b>\$3,827.34</b>

(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 3A- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2010

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

Fund:	218 TAX INCREMENT FINANCING #1		
	OTHER SERVICES AND CHARGES		\$1,680.00
	TRANSFER OF FUNDS		\$282,996.49
	<b>TOTAL</b>		<b>\$284,676.49</b>
Fund:	219 TAX INCREMENT FINANCING #2		
	OTHER SERVICES AND CHARGES		\$39,890.47
	CAPITAL OUTLAY		\$0.00
	TRANSFER OF FUNDS		\$50,000.00
	<b>TOTAL</b>		<b>\$89,890.47</b>
Fund:	220 TAX INCREMENT FINANCING #3		
	TRANSFER OF FUNDS		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>
Fund:	358 DONATIONS #10		
	OTHER SERVICES AND CHARGES		\$5,135.04
	<b>TOTAL</b>		<b>\$5,135.04</b>
Fund:	221 TAX INCREMENT FINANCING #4		
	DEBT SERVICE-PRINCIPAL		\$30,000.00
	DEBT SERVICE-INTEREST		\$88,462.50
	TRANSFER OF FUNDS		\$131,166.00
	<b>TOTAL</b>		<b>\$249,628.50</b>
Fund:	228 REVOLVING LOANS		
	SUPPLIES		\$18.00
	OTHER SERVICES AND CHARGES		\$55,000.00
	<b>TOTAL</b>		<b>\$55,018.00</b>
Fund:	203 PARK CONCESSIONS		
	OTHER SERVICES AND CHARGES		\$3,190.36
	<b>TOTAL</b>		<b>\$3,190.36</b>
Fund:	210 MAYOR'S ANNUAL GOLF OUTING		
	OTHER SERVICES AND CHARGES		\$12,538.00
	<b>TOTAL</b>		<b>\$12,538.00</b>
Fund:	211 POLICE CONTINUING EDUCATION		
	OTHER SERVICES AND CHARGES		\$2,324.67
	CAPITAL OUTLAY		\$6,356.90
	<b>TOTAL</b>		<b>\$8,681.57</b>
Fund:	217 PORTLAND FORFEITURE		
	OTHER SERVICES AND CHARGES		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>
Fund:	223 FIRE DEPARTMENT INVESTIGATIVE		
	SUPPLIES		\$1,800.00
	CAPITAL OUTLAY		\$61,621.00

(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 3A- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2010

ID: 38-3-417 PAGE: 4

COUNTY: JAY COUNTY  
 UNIT NAME: PORTLAND CIVIL CITY

<b>TOTAL</b>		<b>\$63,421.00</b>
Fund: 320 SIDEWALK RECONSTRUCITON	OTHER SERVICES AND CHARGES	\$0.00
<b>TOTAL</b>		<b>\$0.00</b>
Fund: 699 REDKEY CITY FINES	OTHER DISBURSEMENTS	\$317.00
<b>TOTAL</b>		<b>\$317.00</b>
Fund: 704 PRE 1977 PENSION NON-REVERTING	PERSONAL SERVICES	\$0.00
<b>TOTAL</b>		<b>\$0.00</b>
Fund: 705 COURT COSTS DUE COUNTY	OTHER DISBURSEMENTS	\$22,208.00
<b>TOTAL</b>		<b>\$22,208.00</b>
Fund: 206 INSURANCE SURPLUS NON-REVERTING	PERSONAL SERVICES	\$169,973.75
	OTHER SERVICES AND CHARGES	\$8,060.00
<b>TOTAL</b>		<b>\$178,033.75</b>
Fund: PORTLAND CITY COURT	OTHER DISBURSEMENTS	\$238,148.64
<b>TOTAL</b>		<b>\$238,148.64</b>
Fund: CRIMINAL INVESTIGATIVE FUNDS	OTHER DISBURSEMENTS	\$300.00
<b>TOTAL</b>		<b>\$300.00</b>
Fund: SELF INSURANCE	OTHER DISBURSEMENTS	\$825,237.83
<b>TOTAL</b>		<b>\$825,237.83</b>
Fund: 224 DOWN TOWN FACADE PROGRAM	OTHER SERVICES AND CHARGES	\$12,353.50
<b>TOTAL</b>		<b>\$12,353.50</b>
Fund: 250 HOME LAND SECURITY GRANT	CAPITAL OUTLAY	\$3,505.00
<b>TOTAL</b>		<b>\$3,505.00</b>
Fund: 663 AVIATION FUEL	SUPPLIES	\$35,282.80
	OTHER SERVICES AND CHARGES	\$820.34
	CAPITAL OUTLAY	\$630.00
<b>TOTAL</b>		<b>\$36,733.14</b>
Fund: 401 CUMULATIVE CAPL IMPRV CIGARETTE TAX	OTHER SERVICES AND CHARGES	\$3,609.89

(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 3A- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2010

ID: 38-3-417 PAGE: 5  
 COUNTY: JAY COUNTY  
 UNIT NAME: PORTLAND CIVIL CITY

<b>TOTAL</b>		<b>\$3,609.89</b>
Fund: 406 CUMULATIVE CAPITAL DEVELOPMENT		
OTHER SERVICES AND CHARGES		\$224,616.49
<b>TOTAL</b>		<b>\$224,616.49</b>
Fund: 407 CUMULATIVE CAPITAL IMPRV (TAX LEVY)		
OTHER SERVICES AND CHARGES		\$108,225.54
<b>TOTAL</b>		<b>\$108,225.54</b>
Fund: 99 HUD		
PERSONAL SERVICES		\$15,180.00
<b>TOTAL</b>		<b>\$15,180.00</b>
Fund: 245 LOCAL MATCH BOUNDARY PIKE/WAYNE STR		
OTHER SERVICES AND CHARGES		\$183,210.79
<b>TOTAL</b>		<b>\$183,210.79</b>
Fund: 356 FLEMING ESCAVATING ESCROW		
OTHER DISBURSEMENTS		\$52,676.57
<b>TOTAL</b>		<b>\$52,676.57</b>
Fund: 225 PARK PROJECT FUND		
OTHER SERVICES AND CHARGES		\$1,455,194.53
<b>TOTAL</b>		<b>\$1,455,194.53</b>
Fund: 703 POLICE PENSION		
BENEFITS		\$66,884.45
ADMINISTRATIVE AND GENERAL		\$100.00
<b>TOTAL</b>		<b>\$66,984.45</b>
Fund: 702 FIRE PENSION		
BENEFITS		\$130,126.43
ADMINISTRATIVE AND GENERAL		\$625.00
<b>TOTAL</b>		<b>\$130,751.43</b>
Fund: 701 PAYROLL		
AGENCY FUND DEDUCTIONS		\$2,512,261.00
<b>TOTAL</b>		<b>\$2,512,261.00</b>
<b>TOTAL DISBURSEMENTS:</b>		<b>\$9,964,122.71</b>

(CTAR-1) ANNUAL FINANCIAL REPORT  
 PART 3B- DISBURSEMENTS  
 FOR THE FISCAL YEAR ENDING 2010

ID: 38-3-417 PAGE: 1  
 COUNTY: JAY COUNTY  
 UNIT NAME: PORTLAND CIVIL CITY

Fund:	101 GENERAL		
Dept:	CLERK TREASURER		
	PERSONAL SERVICES		\$21,351.20
	SUPPLIES		\$2,266.12
	OTHER SERVICES AND CHARGES		\$5,452.43
	DEBT SERVICE-PRINCIPAL		\$0.00
	CAPITAL OUTLAY		\$244.00
<b>TOTAL</b>			<b>\$29,313.75</b>
Dept:	MAYOR		
	PERSONAL SERVICES		\$46,724.70
	SUPPLIES		\$835.09
	OTHER SERVICES AND CHARGES		\$12,397.54
	CAPITAL OUTLAY		\$271.03
<b>TOTAL</b>			<b>\$60,228.36</b>
Dept:	COUNCIL OF GOVERNMENTS		
	PERSONAL SERVICES		\$849,411.05
	SUPPLIES		\$6,709.63
	OTHER SERVICES AND CHARGES		\$384,022.89
	CAPITAL OUTLAY		\$27,306.00
	TRANSFER OF FUNDS		\$10,000.00
<b>TOTAL</b>			<b>\$1,277,449.57</b>
Dept:	PLANNING COMMISSION		
	OTHER SERVICES AND CHARGES		\$50,850.00
<b>TOTAL</b>			<b>\$50,850.00</b>
Dept:	CITY/TOWN COURT		
	PERSONAL SERVICES		\$37,688.16
	SUPPLIES		\$1,233.57
	OTHER SERVICES AND CHARGES		\$1,729.85
<b>TOTAL</b>			<b>\$40,651.58</b>
Dept:	FIRE DEPARTMENT		
	PERSONAL SERVICES		\$345,187.92
	SUPPLIES		\$15,006.60
	OTHER SERVICES AND CHARGES		\$81,471.91
	CAPITAL OUTLAY		\$114,977.89
<b>TOTAL</b>			<b>\$556,644.32</b>
Dept:	POLICE DEPARTMENT		
	PERSONAL SERVICES		\$689,594.14
	SUPPLIES		\$49,329.16
	OTHER SERVICES AND CHARGES		\$52,921.59
	CAPITAL OUTLAY		\$35,576.64
<b>TOTAL</b>			<b>\$827,421.53</b>
Dept:	UNAPPROPRIATED FUNDS		
	OTHER DISBURSEMENTS		\$684.52
<b>TOTAL</b>			<b>\$684.52</b>

(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2010

ID: 38-3-417 PAGE: 2

COUNTY: JAY COUNTY

UNIT NAME: PORTLAND CIVIL CITY

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$1,989,957.17
SUPPLIES	\$75,380.17
OTHER SERVICES AND CHARGES	\$588,846.21
CAPITAL OUTLAY	\$178,375.56
OTHER DISBURSEMENTS	\$684.52
TRANSFER OF FUNDS	\$10,000.00
PURCHASE OF INVESTMENTS	\$0.00

**TOTAL GENERAL**

**\$2,843,243.63**

PART 4 - ENTERPRISE FUND REPORT  
FOR THE FISCAL YEAR ENDING 2010

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
601 WATER UTILITY-OPERATING WATER OPERATION_MAINTENANCE	NO FUNCTION NEEDED	272 FIRE PROTECTION-PUBLIC	\$200,546.25
	NO FUNCTION NEEDED	395 MISC. SERVICE REVENUES AFTER HOURS AND BAD CHECKS	\$11,185.00
	NO FUNCTION NEEDED	399 MISC. SERVICE REVENUES	\$254.53
	NO FUNCTION NEEDED	399 MISC. SERVICE REVENUES	\$0.00
	NO FUNCTION NEEDED	271 UTILITY COLLECTIONS	\$1,084,220.41
	NO FUNCTION NEEDED	271 UTILITY COLLECTIONS	\$0.00
	NO FUNCTION NEEDED	395 REVENUE FROM PUBLIC AUTHORITIES	\$0.00
	NO FUNCTION NEEDED	397 OTHER REVENUE WATER TAPS	\$3,000.00
	NO FUNCTION NEEDED	361 INTEREST EARNED	\$21,816.85
	NO FUNCTION NEEDED	349 RENTAL OF PROPERTY LEASES	\$13,400.00
	NO FUNCTION NEEDED	391 REFUNDS-OTHER REIMBURSEMENTS	\$17,462.86
	<b>Expense Category Total:</b>		<b>\$1,351,885.90</b>
	<b>Fund Total:</b>		<b>\$1,351,885.90</b>
602 WATER UTILITY-DEPRECIATION/IMPROVE WATERWORKS IMPROVEMENT	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$105,215.00
	<b>Expense Category Total:</b>		<b>\$105,215.00</b>
	<b>Fund Total:</b>		<b>\$105,215.00</b>
604 WATER UTILITY-CUSTOMER DEPOSIT WATER METER DEPOSITS	NO FUNCTION NEEDED	399 GUARANTEED REVENUES	\$23,925.00
	<b>Expense Category Total:</b>		<b>\$23,925.00</b>
	<b>Fund Total:</b>		<b>\$23,925.00</b>
606 WASTEWATER UTILITY-OPERATING SEWAGE OPERATING	NO FUNCTION NEEDED	396 MISC. SERVICE REVENUES INDUSTRIAL SURCHARGE	\$153,214.41
	NO FUNCTION NEEDED	397 MISC. SERVICE REVENUES SEWER TAPS	\$4,800.00
	NO FUNCTION NEEDED	399 MISC. SERVICE REVENUES MISC. RECEIPTS	\$655.99
	NO FUNCTION NEEDED	271 UTILITY COLLECTIONS	\$1,384,280.83
	NO FUNCTION NEEDED	OTHER REVENUE	\$116.52
	NO FUNCTION NEEDED	391 OTHER REVENUE REIMBURSEMENTS	\$31,491.15
	NO FUNCTION NEEDED	361 INTEREST EARNED	\$17,789.97
	NO FUNCTION NEEDED	349 FARM LAND RENT LEASE	\$825.00
	NO FUNCTION NEEDED	392 REFUNDS-OTHER	\$126.85
	<b>Expense Category Total:</b>		<b>\$1,593,300.72</b>
	<b>Fund Total:</b>		<b>\$1,593,300.72</b>
608 WASTEWATER UTILITY-DEPREC/IMPROVE SEWAGE DEPRECIATION	NO FUNCTION NEEDED	TRANSFER PER BOND ORDINANCE	\$352,596.34

PART 4 - ENTERPRISE FUND REPORT  
FOR THE FISCAL YEAR ENDING 2010

Expense Category Total: \$352,596.34

Fund Total: \$352,596.34

Fund Name	Expense Category	Account Title	Amount
607 WASTEWATER UTILITY-OTHER #2 STEEN ADDITION LOCAL MATCH	NO FUNCTION NEEDED	1170 TRANSFER OF FUNDS-OTHER STEEN ADD LOCAL MATCH	\$380,500.00
			\$380,500.00
			\$380,500.00
Total REVENUES:			\$3,807,422.96

**EXPENDITURES**

601 WATER UTILITY-OPERATING WATER OPERATION _MAINTENANCE	GENERAL CATEGORIES	9020 METER READING LABOR	\$11,957.40
	GENERAL CATEGORIES	9370 ACCOUNTING AND COLLECTION LABOR	\$206.13
	GENERAL CATEGORIES	6130 ACCOUNTING AND COLLECTION LABOR	\$107.53
	GENERAL CATEGORIES	PURCHASED POWER SOURCE OF SUPPLY	
	GENERAL CATEGORIES	9030 ACCOUNTING AND COLLECTION LABOR	\$48,510.54
	GENERAL CATEGORIES	OFFICE SALARIES	
	GENERAL CATEGORIES	6240 SALARIES AND WAGES-EMPLOYEES	\$37,455.11
	GENERAL CATEGORIES	PUMPING SALARIES	
	GENERAL CATEGORIES	6640 SALARIES AND WAGES-EMPLOYEES	\$116,526.15
	GENERAL CATEGORIES	DISTRIBUTION SALARIES	
	GENERAL CATEGORIES	9200 ADMINISTRATIVE AND GENERAL SALARIES	\$68,223.59
	GENERAL CATEGORIES	6210 PURCHASED WASTEWATER TREATMENT	\$2,371.50
	GENERAL CATEGORIES	6260 SUPPLIES AND EXPENSE PUMPING	\$3,695.23
	GENERAL CATEGORIES	SUPPLIES _EXPENSE	
	GENERAL CATEGORIES	6430 SUPPLIES AND EXPENSE TREATMENT	\$3,229.45
	GENERAL CATEGORIES	SUPPLIES _EXPENSE	
	GENERAL CATEGORIES	6650 SUPPLIES AND EXPENSE DISTRIBUTION	\$8,802.56
	GENERAL CATEGORIES	SUPPLIES _EXPENSE	
	GENERAL CATEGORIES	9050 SUPPLIES AND EXPENSE CUSTOMER	\$6,123.28
	GENERAL CATEGORIES	ACCOUNTS SUPPLIES _EXPENSES	
	GENERAL CATEGORIES	9210 SUPPLIES AND EXPENSE ADMINISTRATIVE	\$9,994.47
	GENERAL CATEGORIES	SUPPLIES _EXPENSES	
	GENERAL CATEGORIES	6230 PURCHASED POWER PLANT ELECTRIC	\$31,394.04
	GENERAL CATEGORIES	6630 PURCHASED POWER PURCHASED POWER	\$316.69
	GENERAL CATEGORIES	WATER TOWERS	
	GENERAL CATEGORIES	6410 CHEMICALS	\$11,479.42
	GENERAL CATEGORIES	6220 PURCHASED GAS	\$5,727.35
	GENERAL CATEGORIES	6510 MAINTENANCE MAINTENANCE OF	\$9,255.37
	GENERAL CATEGORIES	STRUCTURES _IMPROVEMENTS	
	GENERAL CATEGORIES	6520 MAINTENANCE MAINTENANCE OF	\$68,390.71

PART 4 - ENTERPRISE FUND REPORT  
FOR THE FISCAL YEAR ENDING 2010

601 WATER UTILITY-OPERATING WATER OPERATION_MAINTENANCE	GENERAL CATEGORIES	TREATMENT PLANT 6720 MAINTENANCE MAINTENANCE OF WATER TOWERS	\$32,474.40
	GENERAL CATEGORIES	6730 MAINTENANCE MAINTENANCE OF WATER MAINS	\$22,565.51
	GENERAL CATEGORIES	6750 MAINTENANCE MAINTENANCE OF SERVICES	\$16,909.30
	GENERAL CATEGORIES	6770 MAINTENANCE MAINTENANCE OF HYDRANTS	\$392.80
	GENERAL CATEGORIES	6330 MAINTENANCE MAINTENANCE OF PUMPING EQUIP	\$197.60
	GENERAL CATEGORIES	9350 MAINTENANCE MAINTENANCE OF GENERAL PLANT	\$141.89
	GENERAL CATEGORIES	6760 METERS	\$13,391.09
	GENERAL CATEGORIES	6320 CONTRACTUAL SERVICES-ACCOUNTING	\$5,145.04
	GENERAL CATEGORIES	6300 CONTRACTUAL SERVICES-LEGAL	\$5,578.14
	GENERAL CATEGORIES	6350 CONTRACTUAL SERVICES-OTHER	\$5,145.60
	GENERAL CATEGORIES	9330 TRANSPORTATION EXPENSE TRUCK EXPENSE	\$14,070.92
	GENERAL CATEGORIES	9260 INSURANCE-WORKMANS COMP	\$4,248.00
	GENERAL CATEGORIES	9250 INSURANCE-OTHER EMPLOYEE INSURANCE	\$123,031.72
	GENERAL CATEGORIES	9240 INSURANCE-OTHER PROPERTY_VEHICLE INSURANCE	\$39,063.93
	GENERAL CATEGORIES	6270 RENTS LEASE ON WATER WELL	\$100.00
	GENERAL CATEGORIES	4730 BAD DEBT EXPENSE	\$443.56
	GENERAL CATEGORIES	2360 TAXES SALES TAX	\$55,398.47
	GENERAL CATEGORIES	4080 TAXES UTILITIES RECEIPT TAXES	\$15,932.56
	GENERAL CATEGORIES	4100 TAXES OASI_MEDICARE	\$20,878.14
	GENERAL CATEGORIES	4110 TAXES PUBLIC EMPLOYEES RETIREMENT FUND	\$20,957.98
	GENERAL CATEGORIES	9360 PAYMENT IN LIEU OF TAXES	\$20,838.00
			<b>\$860,671.17</b>
	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$105,215.00
	NO FUNCTION NEEDED	9060 EQUIPMENT OFFICE EQUIPMENT	\$139.53
	NO FUNCTION NEEDED	6780 EQUIPMENT HAND TOOLS AND EQUIPMENT	\$3,347.00
	NO FUNCTION NEEDED	2310 OTHER DISBURSEMENTS REAPPLICATION OF CREDITS	\$1,459.14
	NO FUNCTION NEEDED	9230 OTHER DISBURSEMENTS ADMINISTRATIVE OTHER EXPENSES	\$6,822.08
			<b>\$116,982.75</b>
			<b>\$977,653.92</b>
602 WATER UTILITY-DEPRECIATION/IMPROVE WATERWORKS IMPROVEMENT	NO FUNCTION NEEDED	3300 EQUIPMENT	\$41,137.84
	NO FUNCTION NEEDED	3120 CONSTRUCTION CONSTRUCTION WORK IN PROGRESS	\$0.00

Expense Category Total:

Expense Category Total:

Fund Total:

PART 4 - ENTERPRISE FUND REPORT  
FOR THE FISCAL YEAR ENDING 2010

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
602 WATER UTILITY-DEPRECIATION/IMPROVE WATERWORKS IMPROVEMENT	NO FUNCTION NEEDED	3100 OTHER DISBURSEMENTS IMPROVEMENTS OTHER THAN BUILDING	\$50,265.31
	<b>Expense Category Total:</b>		<b>\$91,403.15</b>
	<b>Fund Total:</b>		<b>\$91,403.15</b>
604 WATER UTILITY-CUSTOMER DEPOSIT WATER METER DEPOSITS	NO FUNCTION NEEDED	501 GUARANTEED DEPOSIT REFUNDS	\$19,580.67
	<b>Expense Category Total:</b>		<b>\$19,580.67</b>
	<b>Fund Total:</b>		<b>\$19,580.67</b>
606 WASTEWATER UTILITY-OPERATING SEWAGE OPERATING	GENERAL CATEGORIES	7820 ACCOUNTING AND COLLECTION LABOR OFFICE SALARIES	\$50,436.40
	GENERAL CATEGORIES	7020 SALARIES AND WAGES-EMPLOYEES COLLECTIONS SALARIES	\$180,664.11
	GENERAL CATEGORIES	7420 SALARIES AND WAGES-EMPLOYEES PLANT SALARIES	\$100,793.58
	GENERAL CATEGORIES	7900 ADMINISTRATIVE AND GENERAL SALARIES	\$64,256.38
	GENERAL CATEGORIES	7830 OFFICE SUPPLIES	\$29,766.40
	GENERAL CATEGORIES	7250 PURCHASED WATER WATER	\$5,128.56
	GENERAL CATEGORIES	7030 SUPPLIES AND EXPENSE COLLECTIONS SUPPLIES	\$22,152.44
	GENERAL CATEGORIES	7430 SUPPLIES AND EXPENSE PLANT MATERIAL SUPPLIES	\$22,226.30
	GENERAL CATEGORIES	7060 SLUDGE REMOVAL EXPENSE	\$5,242.33
	GENERAL CATEGORIES	7040 PURCHASED POWER COLLECTION ELECTRIC	\$21,633.13
	GENERAL CATEGORIES	7240 PURCHASED POWER PLANT POWER	\$71,083.17
	GENERAL CATEGORIES	7050 MAINTENANCE COLLECTION REPAIR_OTHER	\$30,764.43
	GENERAL CATEGORIES	7460 MAINTENANCE PLANT MAINTENANCE	\$34,138.80
	GENERAL CATEGORIES	7840 MAINTENANCE OFFICE MAINTENANCE	\$10,106.79
	GENERAL CATEGORIES	7983 CONTRACTUAL SERVICES-ENGINEERING	\$7,563.22
	GENERAL CATEGORIES	7984 CONTRACTUAL SERVICES-ACCOUNTING	\$5,194.04
	GENERAL CATEGORIES	7480 CONTRACTUAL SERVICES-TESTING TESTING SUPPLIES	\$28,506.06
	GENERAL CATEGORIES	7985 CONTRACTUAL SERVICES-OTHER	\$2,865.00
	GENERAL CATEGORIES	7982 CONTRACTUAL SERVICES-OTHER LEGAL	\$5,578.20
	GENERAL CATEGORIES	7940 TRANSPORTATION EXPENSE VEHICLE EXPENSE	\$59,939.28
	GENERAL CATEGORIES	7980 INSURANCE-GENERAL LIABILITY INSURANCE PLANT	\$75,191.02
	GENERAL CATEGORIES	7981 INSURANCE-OTHER INSURANCE EMPLOYEE	\$164,318.07
	GENERAL CATEGORIES	8010 TAXES OASI_MEDICARE	\$29,645.33
	GENERAL CATEGORIES	8000 TAXES PUBLIC EMPLOYEES RETIREMENT	\$29,324.27

PART 4 - ENTERPRISE FUND REPORT  
FOR THE FISCAL YEAR ENDING 2010

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
606 WASTEWATER UTILITY-OPERATING SEWAGE OPERATING	GENERAL CATEGORIES	8010 TAXES WORKMAN'S COMPENSATION	\$5,078.00
<b>Expense Category Total:</b>			<b>\$1,061,595.31</b>
	NO FUNCTION NEEDED	TRANSFERS PER BOND ORDINANCE	\$352,596.34
	NO FUNCTION NEEDED	7860 EQUIPMENT OFFICE EQUIPMENT	\$7,502.01
	NO FUNCTION NEEDED	7070 EQUIPMENT TOOLS _EQUIPMENT	\$1,096.47
	NO FUNCTION NEEDED	7850 REFUNDS	\$5,531.69
	NO FUNCTION NEEDED	7470 OTHER DISBURSEMENTS NPDES PERMIT FEES	\$8,500.00
	NO FUNCTION NEEDED	7930 OTHER DISBURSEMENTS	\$8,266.52
<b>Expense Category Total:</b>			<b>\$383,493.03</b>
<b>Fund Total:</b>			<b>\$1,445,088.34</b>
608 WASTEWATER UTILITY-DEPREC/IMPROVE SEWAGE DEPRECIATION	NO FUNCTION NEEDED	TRANSFER OF FUNDS-OTHER	\$380,500.00
	NO FUNCTION NEEDED	3300 EQUIPMENT	\$57,612.84
	NO FUNCTION NEEDED	3700 CONSTRUCTION CONSTRUCTION WORK IN PROGRESS	\$852,323.91
	NO FUNCTION NEEDED	3700 CONSTRUCTION CONSTRUCTION WORK IN PROGRESS	\$0.00
	NO FUNCTION NEEDED	3100 OTHER DISBURSEMENTS IMP OTHER THAN BUILDINGS	\$0.00
	NO FUNCTION NEEDED	3100 OTHER DISBURSEMENTS IMP OTHER THAN BUILDINGS	\$0.00
<b>Expense Category Total:</b>			<b>\$1,290,436.75</b>
<b>Fund Total:</b>			<b>\$1,290,436.75</b>
607 WASTEWATER UTILITY-OTHER #2 STEEN ADDITION LOCAL MATCH	NO FUNCTION NEEDED	3706 CONSTRUCTION STEEN ADD. CONSTRUCTION	\$5,668.73
	NO FUNCTION NEEDED	3701 CAPITAL OUTLAY-OTHER ENGINEERING	\$56,912.55
	NO FUNCTION NEEDED	3705 OTHER DISBURSEMENTS BRUNS RETAINAGE	\$168.00
<b>Expense Category Total:</b>			<b>\$62,749.28</b>
<b>Fund Total:</b>			<b>\$62,749.28</b>
<b>Total EXPENDITURES:</b>			<b>\$3,886,912.11</b>

PART 5 - CASH AND INVESTMENTS  
FOR THE FISCAL YEAR ENDING 2010

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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	XXXXXX5010	\$1,578,382.74			\$2,041,650.37
		REVOLVING LOAN	XXXX5283	\$67,690.36			\$37,869.84
		HIGH YIELD	XXXX5798	\$11,759,626.68			\$255,932.15
		PETTY CASH _CASH CHANGE	XXXXX	\$1,175.00			\$1,175.00
		PORTLAND CITY COURT	XXXXXX	\$16,992.79			\$17,324.15
		POLICE CRIMINAL INVEST FU	XXXXXX	\$4,083.87			\$3,783.87
		SELF INSURANCE	XXXXX	\$414,701.35			\$391,487.99
		BANK OF GENEVA	XXX-776-8				\$8,077,221.73
		FIRST BANK OF BERNE	XXXX1076				\$2,010,462.44
		PACESETTER BANK	XXXX1210				\$1,003,465.72
		BANK OF GENEVA FUEL	XXXX0769				\$16,245.38
		MAIN SOURCE BRUNS ESCROW	XXX1140				\$168.00
<b>Total CASH:</b>							<b>\$13,856,786.64</b>
<b>Total Cash and Investments:</b>							<b>\$13,856,786.64</b>

FOR THE FISCAL YEAR ENDING 2010

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

PART 7 - INTERGOVERNMENTAL EXPENDITURES

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

LOCAL SCHOOLS	\$780.00	
HIGHWAYS	\$5,280.00	
ALL OTHER LOCAL	\$85,922.16	
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TOTAL PAID TO LOCAL GOVERNMENTS		\$91,982.16
HIGHWAYS	\$164,000.00	
ALL OTHER STATE	\$639,970.04	
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TOTAL PAID TO STATE GOVERNMENTS		\$803,970.04
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TOTAL PAID TO LOCAL AND STATE GOVERNMENTS		\$895,952.20

(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 2010

PAGE: 1

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<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>
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: PORTLAND CIVIL CITY

ID: 38-3-417

COUNTY: JAY COUNTY

PART 9 - STATEMENT OF STATE GRANT RECEIPTS, DISBURSEMENTS AND BALANCES  
FOR THE FISCAL YEAR ENDING 2010

PAGE: 1

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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>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 10 - REPORT ON CAPITAL ASSETS  
FOR THE FISCAL YEAR ENDING 2010

COUNTY: JAY COUNTY  
UNIT NAME: PORTLAND CIVIL CITY

ID: 38-3-417  
PAGE: 1

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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

PART 11 - FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES  
FOR THE FISCAL YEAR ENDING 2010

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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 SOUTH MERIDIAN STREET  PORTLAND, IN 47371	JAY COUNTY	WILLIAM BRADLEY	260-726-9311	OPERATING EXPENSES	\$30,000.00
35-2146118	JOHN JAY CENTER FOR LEARNING, INC.	101 SOUTH MERIDIAN STREET  PORTLAND, IN 47371	JAY COUNTY	ROBERT WEAVER	260-726-5525	OPERATING EXPENSES	\$10,000.00