

Annual Financial Report



Indiana State Board of Accounts

2022

UPLAND CIVIL TOWN

Grant County

Submitted on 2/22/2023 2:47:00 PM

Per [IC 5-11-1-4](#) every municipality and local government is required to provide electronically and in a manner prescribed by the state examiner, financial reports for the fiscal year not later than sixty days after the close of the fiscal year.

Completion and submission of the Gateway *Annual Financial Report* (AFR) will fulfill this requirement. This document comprises all of the report outputs generated by Gateway, based on the information entered by the government unit and submitted by the government official as stipulated in state law.

**Upland Civil Town, Grant County, Indiana
Annual Financial Report - 2022
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2022	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2022	
Governmental Activities	1101	GENERAL FUND	\$525,490.10	\$874,588.38	\$879,855.34	\$520,223.14	
	2201	MOTOR VEHICLE HIGHWAY	\$40,644.58	\$80,979.61	\$99,572.99	\$22,051.20	
	2202	LOCAL ROAD AND STREET	\$232,513.76	\$56,521.90	\$59,970.78	\$229,064.88	
	2203	MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	\$167,314.72	\$80,979.59	\$0.00	\$248,294.31	
	2209	LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)	\$81,224.33	\$28,529.00	\$0.00	\$109,753.33	
	2228	POLICE CONT EDUCATION (LECE)	\$9,871.82	\$3,190.00	\$1,459.93	\$11,601.89	
	2235	RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE	\$54,808.60	\$21,498.04	\$0.00	\$76,306.64	
	2236	RAINY DAY	\$618.39	\$0.00	\$0.00	\$618.39	
	2248	LOIT SPECIAL DISTRIBUTION	\$38,086.86	\$0.00	\$0.00	\$38,086.86	
	2256	OPIOID - UNRESTRICTED	\$0.00	\$1,210.99	\$0.00	\$1,210.99	
	2257	OPIOID- RESTRICTED	\$0.00	\$4,987.06	\$0.00	\$4,987.06	
	2401	CORONAVIRUS FISCAL RELIEF FUND (ARP)	\$364,614.23	\$423,798.41	\$45,957.27	\$742,455.37	
	2403	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	\$0.00	\$493,554.00	\$0.00	\$493,554.00	
	2500	RECREATION DONOR FUND	\$10,078.99	\$0.00	\$10,000.00	\$78.99	
	2501	OTHER FINANCING USES	\$6,329.70	\$0.00	\$0.00	\$6,329.70	
	4401	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	\$27,426.04	\$6,935.04	\$0.00	\$34,361.08	
	4402	CUMULATIVE CAPITAL DEVELOPMENT	\$27,233.38	\$26,677.07	\$8,033.34	\$45,877.11	
	8901	PAYROLL	\$0.00	\$818,707.21	\$808,144.06	\$10,563.15	
			SubTotal	\$1,586,255.50	\$2,922,156.30	\$1,912,993.71	\$2,595,418.09
	WASTEWATER	6201	SEWAGE UTILITY OPERATING	\$17,403.21	\$550,286.61	\$560,531.15	\$7,158.67
6206		SEWER BAND FUND	\$614,400.00	\$7,281.47	\$592,277.14	\$29,404.33	
		SubTotal	\$631,803.21	\$557,568.08	\$1,152,808.29	\$36,563.00	
WATER	6101	WATER UTILITY OPERATING	-\$134,908.24	\$619,834.03	\$607,523.95	-\$122,598.16	

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2022	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2022
WATER	6103	WATER UTILITY DEPRECIATION	\$55,951.16	\$0.00	\$0.00	\$55,951.16
	6104	WATER UTILITY METER DEPOSIT	\$94,040.37	\$9,270.00	\$26,875.90	\$76,434.47
	6106	DSR DRINKING WATER LOAN	\$234,821.50	\$0.00	\$234,617.18	\$204.32
		SubTotal	\$249,904.79	\$629,104.03	\$869,017.03	\$9,991.79
Stormwater	6501	STORMWATER OPERATING	\$28,674.00	\$48,467.74	\$77,522.31	-\$380.57
		SubTotal	\$28,674.00	\$48,467.74	\$77,522.31	-\$380.57
		GRAND TOTAL	\$2,496,637.50	\$4,157,296.15	\$4,012,341.34	\$2,641,592.31

**Upland Civil Town, Grant County, Indiana
Detailed Receipts - 2022**

**Upland Civil Town, Grant County, Indiana
Detailed Receipts 2022**

Governmental Activities	GENERAL FUND	General Property Taxes	\$481,480.77
		ABC Excise Tax Distribution	\$35,935.27
		Cigarette Tax Distribution	\$1,891.38
		Financial Institution Tax distribution	\$6,363.27
		Commercial Vehicle Excise Tax Distribution (CVET)	\$507.18
		ABC Gallonage Tax Distribution	\$9,660.14
		Local Income Tax (LIT) Certified Shares	\$145,856.00
		Other Taxes/1101350.000 - ATC EXCISE FUND PERMIT FEE	\$907.50
		Total Taxes and Intergovernmental	\$682,601.51
		Fire Protection Contracts and Service Fees	\$7,488.33
		Parking Receipts	\$225.50
		Rental of Property	\$17,760.00
		Garbage/Trash/Recycling/Landfill Fees and Charges	\$135,101.46
		Other Charges for Services, Sales, and Fees/1101640.000 - CABLE TV FRANCHISE FEE	\$4,579.86
		Total Charges for Services	\$165,155.15
		Other Fines and Forfeitures/1101435.000 - PARKING TICKET	\$821.20
		Total Fines, Forfeitures, and Fees	\$821.20
		Earnings on Investments and Deposits	\$7.00
		Refunds and Reimbursements	\$11,376.47
		Donations, Gifts, and Bequests	\$804.00
		Other Receipts/1101900 - GEN - MOVE CD MONEY	\$10,000.00
		Other Receipts/1101900.000 - GEN - OLD OSW	\$3,823.05
		Total Other Receipts	\$26,010.52
		Total GENERAL FUND	\$874,588.38
	MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway Distribution	\$80,979.61
		Total Taxes and Intergovernmental	\$80,979.61
		Total MOTOR VEHICLE HIGHWAY	\$80,979.61

LOCAL ROAD AND STREET	Local Road and Street Distribution	\$56,521.90
Total Taxes and Intergovernmental		\$56,521.90
Total LOCAL ROAD AND STREET		\$56,521.90
MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	Motor Vehicle Highway Distribution	\$80,979.59
Total Taxes and Intergovernmental		\$80,979.59
Total MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)		\$80,979.59
LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)	Local Income Tax (LIT) for Economic Development	\$28,529.00
Total Taxes and Intergovernmental		\$28,529.00
Total LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)		\$28,529.00
POLICE CONT EDUCATION (LECE)	Gun Permits	\$2,600.00
Total Licenses and Permits		\$2,600.00
	Document and Copy Fees	\$20.00
	Other Charges for Services, Sales, and Fees/2228424.000 - GOLF CART REGISTRATION	\$570.00
Total Charges for Services		\$590.00
Total POLICE CONT EDUCATION (LECE)		\$3,190.00
RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE)	Casino/Riverboat Distribution	\$21,498.04
Total Taxes and Intergovernmental		\$21,498.04
Total RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE)		\$21,498.04
OPIOID - UNRESTRICTED	Federal and State Grants and Distributions - Health and Welfare	\$1,210.99
Total Taxes and Intergovernmental		\$1,210.99
Total OPIOID - UNRESTRICTED		\$1,210.99
OPIOID- RESTRICTED	Federal and State Grants and Distributions - Health and Welfare	\$4,987.06
Total Taxes and Intergovernmental		\$4,987.06
Total OPIOID- RESTRICTED		\$4,987.06

Governmental Activities	CORONAVIRUS FISCAL RELIEF FUND (ARP)	Federal and State Grants and Distributions - Other/2401176.000 - CORONAVIRUS RELIEF FUND (ARP) -	\$423,798.41
	Total Taxes and Intergovernmental		\$423,798.41
	Total CORONAVIRUS FISCAL RELIEF FUND (ARP)		\$423,798.41
	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	Federal and State Grants and Distributions - Highways and Streets	\$493,554.00
	Total Taxes and Intergovernmental		\$493,554.00
	Total LOCAL ROAD AND BRIDGE MATCHING GRANT FUND		\$493,554.00
	RECREATION DONOR FUND	Sale of Investments	\$10,000.00
	Total Other Receipts		\$10,000.00
	Total RECREATION DONOR FUND		\$10,000.00
	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	Cigarette Tax Distribution	\$6,935.04
	Total Taxes and Intergovernmental		\$6,935.04
	Total CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX		\$6,935.04
	CUMULATIVE CAPITAL DEVELOPMENT	General Property Taxes	\$24,510.57
		Financial Institution Tax distribution	\$323.94
		Vehicle/Aircraft Excise Tax Distribution	\$1,842.56
	Total Taxes and Intergovernmental		\$26,677.07
	Total CUMULATIVE CAPITAL DEVELOPMENT		\$26,677.07
	PAYROLL	Payroll Fund and Clearing Account Receipts	\$818,707.21
	Total Other Receipts		\$818,707.21
	Total PAYROLL		\$818,707.21
Total Governmental Activities			\$2,932,156.30

WASTEWATER	SEWAGE UTILITY OPERATING	Sewage Fees	\$545,583.19
		Other Charges for Services, Sales, and Fees/6201442.000 - SEWAGE TAP FEES	\$2,353.57
	Total Charges for Services		\$547,936.76
		Refunds and Reimbursements	\$53.55
		Other Receipts/6201990.000 - OTHER	\$2,296.30
	Total Other Receipts		\$2,349.85
	Total SEWAGE UTILITY OPERATING		\$550,286.61
	SEWER BAND FUND	Proceeds from Borrowings other than Tax Anticipation Warrants	\$7,281.47
	Total Other Receipts		\$7,281.47
	Total SEWER BAND FUND		\$7,281.47
Total WASTEWATER			\$557,568.08
WATER	WATER UTILITY OPERATING	Other Taxes/6101443.000 - SALES TAX	\$44,756.90
	Total Taxes and Intergovernmental		\$44,756.90
		Rental of Property	\$104,750.10
		Other Charges for Services, Sales, and Fees/6101441.000 - WATER DAILY DEPOSITS	\$437,040.33
	Total Charges for Services		\$541,790.43
		Earnings on Investments and Deposits	\$2.88
		Refunds and Reimbursements	\$7,359.98
		Other Receipts/6101990 - MOVE CD MONEY	\$19,500.00
		Other Receipts/6101990.000 - OTHER	\$6,423.84
	Total Other Receipts		\$33,286.70
	Total WATER UTILITY OPERATING		\$619,834.03
	WATER UTILITY METER DEPOSIT	Other Charges for Services, Sales, and Fees/6104445.000 - METER DEPOSITS	\$9,270.00
	Total Charges for Services		\$9,270.00
		Sale of Investments	\$19,500.00
	Total Other Receipts		\$19,500.00
	Total WATER UTILITY METER DEPOSIT		\$28,770.00
Total WATER			\$648,604.03

Stormwater	STORMWATER OPERATING	Storm Water Fees	\$48,467.74
	Total Charges for Services		\$48,467.74
	Total STORMWATER OPERATING		\$48,467.74
Total Stormwater			\$48,467.74

**Upland Civil Town, Grant County, Indiana
Disbursements by Fund - 2022**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$314,676.27
		Employee Benefits	\$60,205.68
		Total Personal Services	\$374,881.95
		Office Supplies	\$4,221.39
		Operating Supplies	\$26,826.97
		Repair and Maintenance Supplies	\$2,759.13
		Total Supplies	\$33,807.49
		Professional Services	\$54,814.69
		Communication and Transportation	\$15,924.68
		Printing and Advertising	\$253.97
		Insurance	\$48,091.69
		Utility Services	\$41,575.67
		Repairs and Maintenance	\$21,755.46
		Rentals	\$63,000.00
		Other Services and Charges	\$199,599.91
		Total Services and Charges	\$445,016.07
		Land	\$45.00
		Improvements Other Than Buildings	\$23,642.86
		Machinery, Equipment, and Vehicles	\$2,461.97
		Total Capital Outlays	\$26,149.83
	Total GENERAL FUND		\$879,855.34
	MOTOR VEHICLE HIGHWAY	Salaries and Wages	\$64,242.53
		Other Personal Services	\$4,600.02
		Employee Benefits	\$1,000.00
		Total Personal Services	\$69,842.55

Governmental Activities	MOTOR VEHICLE HIGHWAY	Operating Supplies	\$5,969.76
		Total Supplies	\$5,969.76
		Utility Services	\$20,750.37
		Repairs and Maintenance	\$991.65
		Total Services and Charges	\$21,742.02
		Other Capital Outlays	\$2,018.66
		Total Capital Outlays	\$2,018.66
	Total MOTOR VEHICLE HIGHWAY		\$99,572.99
	LOCAL ROAD AND STREET	Operating Supplies	\$5,972.34
		Repair and Maintenance Supplies	\$5,040.59
		Total Supplies	\$11,012.93
		Repairs and Maintenance	\$2,653.88
		Total Services and Charges	\$2,653.88
		Other Capital Outlays	\$46,303.97
		Total Capital Outlays	\$46,303.97
	Total LOCAL ROAD AND STREET		\$59,970.78
	POLICE CONT EDUCATION (LECE)	Other Disbursements	\$1,459.93
		Total Other Disbursements	\$1,459.93
	Total POLICE CONT EDUCATION (LECE)		\$1,459.93
	CORONAVIRUS FISCAL RELIEF FUND (ARP)	Salaries and Wages	\$39,754.00
		Total Personal Services	\$39,754.00

Governmental Activities	CORONAVIRUS FISCAL RELIEF FUND (ARP)	Machinery, Equipment, and Vehicles	\$6,203.27
		Total Capital Outlays	\$6,203.27
	Total CORONAVIRUS FISCAL RELIEF FUND (ARP)		\$45,957.27
	RECREATION DONOR FUND	Other Disbursements	\$10,000.00
		Total Other Disbursements	\$10,000.00
	Total RECREATION DONOR FUND		\$10,000.00
	CUMULATIVE CAPITAL DEVELOPMENT	Machinery, Equipment, and Vehicles	\$8,033.34
		Total Capital Outlays	\$8,033.34
	Total CUMULATIVE CAPITAL DEVELOPMENT		\$8,033.34
	PAYROLL	Salaries and Wages	\$555,154.53
		Other Personal Services	\$13,808.16
		Employee Benefits	\$217,173.94
		Total Personal Services	\$786,136.63
		Insurance	\$22,007.43
		Total Services and Charges	\$22,007.43
	Total PAYROLL		\$808,144.06
Total Governmental Activities			\$1,912,993.71
WASTEWATER	SEWAGE UTILITY OPERATING	Salaries and Wages	\$230,494.39
		Total Personal Services	\$230,494.39
		Other Disbursements	\$723.33
		Total Other Disbursements	\$723.33

WASTEWATER	SEWAGE UTILITY OPERATING	Chemicals	\$30,425.23
		Contractual Services	\$116,999.85
		Employee Pensions and Benefits	\$75,209.16
		Materials and Supplies	\$39,273.87
		Transportation	\$49,752.32
		Other Operating	\$17,653.00
		Total Operations	\$329,313.43
	Total SEWAGE UTILITY OPERATING		\$560,531.15
SEWER BAND FUND		Other Services and Charges	\$592,277.14
		Total Services and Charges	\$592,277.14
	Total SEWER BAND FUND		\$592,277.14
Total WASTEWATER			\$1,152,808.29

WATER	WATER UTILITY OPERATING	Salaries and Wages	\$166,474.96
		Total Personal Services	\$166,474.96
		Insurance	\$55,791.69
		Rentals	\$150.00
		Total Services and Charges	\$55,941.69
		Other Disbursements	\$49,106.47
		Total Other Disbursements	\$49,106.47
		Bad Debt	\$404.66
		Contractual Services	\$102,406.02
		Employee Pensions and Benefits	\$16,108.12
		Materials and Supplies	\$54,886.58
		Purchased Water	\$40.07
		Transportation	\$12,231.09

WATER	WATER UTILITY OPERATING	Other Operating	\$149,924.29
		Total Operations	\$336,000.83
	Total WATER UTILITY OPERATING		\$607,523.95
	WATER UTILITY METER DEPOSIT	Other Disbursements	\$26,875.90
		Total Other Disbursements	\$26,875.90
	Total WATER UTILITY METER DEPOSIT		\$26,875.90
	DSR DRINKING WATER LOAN	Other Disbursements	\$234,617.18
		Total Other Disbursements	\$234,617.18
	Total DSR DRINKING WATER LOAN		\$234,617.18
Total WATER			\$869,017.03
Stormwater	STORMWATER OPERATING	Machinery, Equipment, and Vehicles	\$756.38
		Total Capital Outlays	\$756.38
		Other Disbursements	\$10.00
		Total Other Disbursements	\$10.00
		Contractual Services	\$12,152.84
		Employee Pensions and Benefits	\$3,108.91
		Materials and Supplies	\$55.00
		Other Operating	\$61,439.18
		Total Operations	\$76,755.93
	Total STORMWATER OPERATING		\$77,522.31
Total Stormwater			\$77,522.31

**Upland Civil Town, Grant County, Indiana
Disbursements by Fund with Departments - 2022**

Governmental Activities	GENERAL FUND	NO DEPARTMENT	Salaries and Wages	\$314,676.27
			Employee Benefits	\$60,205.68
Total Personal Services				\$374,881.95
			Office Supplies	\$4,221.39
			Operating Supplies	\$26,826.97
			Repair and Maintenance Supplies	\$2,759.13
Total Supplies				\$33,807.49
			Professional Services	\$54,814.69
			Communication and Transportation	\$15,924.68
			Printing and Advertising	\$253.97
			Insurance	\$48,091.69
			Utility Services	\$41,575.67
			Repairs and Maintenance	\$21,755.46
			Rentals	\$63,000.00
			Other Services and Charges	\$199,599.91
Total Services and Charges				\$445,016.07
			Land	\$45.00
			Improvements Other Than Buildings	\$23,642.86
			Machinery, Equipment, and Vehicles	\$2,461.97
Total Capital Outlays				\$26,149.83
Total NO DEPARTMENT				\$879,855.34
Total GENERAL FUND				\$879,855.34
Total Governmental Activities Disbursements for Funds with Departments				\$879,855.34

**Upland Civil Town, Grant County, Indiana
Fund Type Schedule 2022**

Fund Type	Local Fund	Standard Fund
1 - General Fund	1101 - GENERAL FUND	101001 - General
2 - Special Revenue	2201 - MOTOR VEHICLE HIGHWAY	102001 - Motor Vehicle Highway
2 - Special Revenue	2202 - LOCAL ROAD AND STREET	102002 - Local Road And Street
2 - Special Revenue	2203 - MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	102003 - MVH Restricted
2 - Special Revenue	2209 - LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)	102224 - LIT Economic Development (EDIT)
2 - Special Revenue	2228 - POLICE CONT EDUCATION (LECE)	102033 - Law Enforcement Continuing Ed
2 - Special Revenue	2235 - RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE	102042 - Casino/Riverboat
2 - Special Revenue	2236 - RAINY DAY	102194 - Rainy Day
2 - Special Revenue	2248 - LOIT SPECIAL DISTRIBUTION	110250 - LIT - Public Safety
2 - Special Revenue	2256 - OPIOID - UNRESTRICTED	102259 - Opioid Settlement Restricted
2 - Special Revenue	2257 - OPIOID- RESTRICTED	102258 - Opioid Settlement Unrestricted
2 - Special Revenue	2401 - CORONAVIRUS FISCAL RELIEF FUND (ARP)	951760 - CORONAVIRUS FISCAL RELIEF FUND (ARP)
2 - Special Revenue	2500 - RECREATION DONOR FUND	910300 - RECREATION DONOR FUND
2 - Special Revenue	2501 - OTHER FINANCING USES	950100 - OTHER FINANCING USES
4 - Capital Projects	2403 - LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	952403 - LOCAL ROAD AND BRIDGE MATCHING GRANT FUND
4 - Capital Projects	4401 - CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	104024 - Cumulative Capital Improvement (Tax Levy)
4 - Capital Projects	4402 - CUMULATIVE CAPITAL DEVELOPMENT	104002 - Cumulative Capital Development
6 - Enterprises	6101 - WATER UTILITY OPERATING	106850 - Enterprise Operating
6 - Enterprises	6103 - WATER UTILITY DEPRECIATION	106852 - Enterprise Depreciation And Improvement
6 - Enterprises	6104 - WATER UTILITY METER DEPOSIT	106851 - Enterprise Customer Deposit
6 - Enterprises	6106 - DSR DRINKING WATER LOAN	960000 - DSR DRINKING WATER LOAN
6 - Enterprises	6201 - SEWAGE UTILITY OPERATING	106850 - Enterprise Operating
6 - Enterprises	6206 - SEWER BAND FUND	956060 - SEWER BAND FUND

Fund Type	Local Fund	Standard Fund
6 - Enterprises	6501 - STORMWATER OPERATING	106850 - Enterprise Operating
12 - Other	8901 - PAYROLL	970100 - PAYROLL

**Upland Civil Town, Grant County, Indiana
Debt Statement - 2022**

		Beginning Principal Balance as of Jan. 1, 2022	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2022	Principal Due in 2023
WASTEWATER - Short Term Debt	Notes and Loans Payable - Series 2021 BAN Short Term	\$614,400.00	\$0.00	\$0.00	\$614,400.00	
WASTEWATER - Short Term Debt Total		\$614,400.00	\$0.00	\$0.00	\$614,400.00	
WATER - Long Term Debt	Notes and Loans Payable - SRF Loan Long Term	\$1,067,212.00	\$0.00	\$201,000.00	\$866,212.00	\$207,000.00
WATER - Long Term Debt Total		\$1,067,212.00	\$0.00	\$201,000.00	\$866,212.00	\$207,000.00
GRAND TOTAL		\$1,681,612.00	\$0.00	\$201,000.00	\$1,480,612.00	

**Upland Civil Town, Grant County, Indiana
Deficit Fund Balances - 2022**

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
WATER	6101 - WATER UTILITY OPERATING	-\$122,598.16
Stormwater	6501 - STORMWATER OPERATING	-\$380.57
Total deficit fund balances		-\$122,978.73

**Upland Civil Town, Grant County, Indiana
Leases 2022**

	Lessor	Description or Purpose	Annual Lease Payment Due in 2023	Lease Beginning Date	Lease Ending Date	Will you retain ownership of the property at the end of the lease term?
Governmental Activities (General)	Ricoh	Printer/Copier Machine	\$983.00	03/01/2023	03/01/2028	Y
	Total Governmental Activities (General) \$983.00					
	GRAND TOTAL \$983.00					

**Upland Civil Town, Grant County, Indiana
Transfer Report - 2022**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
Total Transfers Out		Total Transfers In	

**Upland Civil Town, Grant County, Indiana
Grants - 2022**

Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
American Rescue Plan	Coronavirus Local Fiscal Recovery Program	U.S. Department of Treasury	Indiana Finance Authority	21.027	Coronavirus Local Fiscal Recovery Fund	N/A	Advance Grant	2401 ARP	\$423,798.41	\$45,957.27	\$0.00	\$0.00	\$0.00	\$0.00

**Upland Civil Town, Grant County, Indiana
Capital Assets 2022**

Government or Enterprise		Beginning Balance as of January 1, 2022	Additions	Reductions	Ending Balance as of December 31, 2022
Governmental Activities - Non-Depreciable Assets	Land	\$659,601.07	-	-	\$659,601.07
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	\$659,601.07	-	-	\$659,601.07
Governmental Activities - Depreciable Assets	Infrastructure	\$933,030.56	-	-	\$933,030.56
	Buildings	\$1,670,339.10	-	-	\$1,670,339.10
	Improvements Other Than Buildings	\$985,877.08	-	-	\$985,877.08
	Machinery, Equipment, and Vehicles	\$901,100.69	-	-	\$901,100.69
	Books and Other	-	-	-	-
	Total	\$4,490,347.43	-	-	\$4,490,347.43
Governmental Activities - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	Total	-	-	-	-
WASTEWATER - Non-Depreciable Assets	Land	\$68,650.33	-	-	\$68,650.33
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	\$68,650.33	-	-	\$68,650.33
WASTEWATER - Depreciable Assets	Infrastructure	\$1,893,363.70	-	-	\$1,893,363.70
	Buildings	\$892,160.47	-	-	\$892,160.47
	Improvements Other Than Buildings	\$7,573,096.63	-	-	\$7,573,096.63
	Machinery, Equipment, and Vehicles	\$1,704,370.97	-	-	\$1,704,370.97

WASTEWATER - Depreciable Assets	Books and Other	-	-	-	-
	Total	\$12,062,991.77	-	-	\$12,062,991.77
WASTEWATER - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	Total	-	-	-	-
WATER - Non-Depreciable Assets	Land	\$25,229.33	-	-	\$25,229.33
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	\$25,229.33	-	-	\$25,229.33
WATER - Depreciable Assets	Infrastructure	\$3,638,235.87	-	-	\$3,638,235.87
	Buildings	\$486,409.60	-	-	\$486,409.60
	Improvements Other Than Buildings	\$3,311,400.43	-	-	\$3,311,400.43
	Machinery, Equipment, and Vehicles	\$723,697.11	-	-	\$723,697.11
	Books and Other	-	-	-	-
	Total	\$8,159,743.01	-	-	\$8,159,743.01
WATER - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	Total	-	-	-	-
Stormwater - Non-Depreciable Assets	Land	-	-	-	-
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-

Stormwater - Non-Depreciable Assets	Total	-	-	-	-
Stormwater - Depreciable Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	Total	-	-	-	-
Stormwater - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	Total	-	-	-	-

**Upland Civil Town, Grant County, Indiana
Accounts Payable/Receivable Statement - 2022**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$577,738.19	\$37,334.00
WASTEWATER	\$71,303.51	\$62,248.98
WATER	\$10,862.42	\$11,765.92
Stormwater	\$281.11	\$2,823.28

**Upland Civil Town, Grant County, Indiana
Pensions - 2022**

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund		X
Teachers Retirement Fund		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund		X
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X