

Annual Financial Report



Indiana State Board of Accounts

2023

UPLAND CIVIL TOWN

Grant County

Submitted on 6/20/2024 10:47:00 AM

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 - 2023
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2023			Dec. 31, 2023
Governmental Activities	1101	GENERAL FUND	\$520,223.14	\$897,158.16	\$765,724.12	\$651,657.18
	2201	MOTOR VEHICLE HIGHWAY	\$22,051.20	\$155,538.98	\$106,556.94	\$71,033.24
	2202	LOCAL ROAD AND STREET	\$229,064.88	\$96,489.22	\$162,512.88	\$163,041.22
	2203	MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	\$248,294.31	\$82,279.16	\$219,569.01	\$111,004.46
	2209	LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)	\$109,753.33	\$34,196.03	\$115,399.60	\$28,549.76
	2228	POLICE CONT EDUCATION (LECE)	\$11,601.89	\$2,020.00	\$1,655.67	\$11,966.22
	2235	RIVERBOAT	\$76,306.64	\$21,486.78	\$53,955.00	\$43,838.42
	2236	RAINY DAY	\$618.39	\$0.00	\$0.00	\$618.39
	2248	LOIT SPECIAL DISTRIBUTION	\$38,086.86	\$0.00	\$38,086.86	\$0.00
	2256	OPIOID - UNRESTRICTED	\$1,210.99	\$279.62	\$0.00	\$1,490.61
	2257	OPIOID- RESTRICTED	\$4,987.06	\$986.68	\$0.00	\$5,973.74
	2401	CORONAVIRUS FISCAL RELIEF FUND (ARP)	\$742,455.37	\$0.00	\$558,833.44	\$183,621.93
	2403	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	\$493,554.00	\$0.00	\$493,554.00	\$0.00
	2500	DONOR FUND	\$78.99	\$0.00	\$0.00	\$78.99
	2501	OTHER FINANCING USES	\$6,329.70	\$0.00	\$0.00	\$6,329.70
	2599	MEIJER OPIOID SETTLEMENT	\$0.00	\$562,500.00	\$26,455.67	\$536,044.33
	4401	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	\$34,361.08	\$6,935.87	\$10,081.87	\$31,215.08
	4402	CUMULATIVE CAPITAL DEVELOPMENT	\$45,877.11	\$29,824.94	\$63,325.74	\$12,376.31
	8901	PAYROLL	\$10,563.15	\$864,040.69	\$866,829.27	\$7,774.57
			SubTotal	\$2,595,418.09	\$2,753,736.13	\$3,482,540.07
WASTEWATER	6201	SEWAGE UTILITY OPERATING	\$7,158.67	\$1,081,001.49	\$1,085,503.06	\$2,657.10
	6206	SEWER BAND FUND	\$29,404.33	\$9,651.35	\$39,055.68	\$0.00
	6207	BONY - RESERVE	\$0.00	\$73,823.87	\$0.00	\$73,823.87
	6208	BONY - CONSTRUCTION	\$0.00	\$8,736,639.57	\$5,192,370.00	\$3,544,269.57

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2023	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2023
WASTEWATER	6209	BONY - BOND & INTEREST	\$0.00	\$398,722.24	\$70,104.82	\$328,617.42
		SubTotal	\$36,563.00	\$10,299,838.52	\$6,387,033.56	\$3,949,367.96
WATER	6101	WATER UTILITY OPERATING	-\$122,598.16	\$772,991.00	\$920,310.17	-\$269,917.33
	6102	WATER UTILITY BOND AND INTEREST SINKING	\$0.00	\$351,428.52	\$234,285.68	\$117,142.84
	6103	WATER UTILITY DEPRECIATION	\$55,951.16	\$0.00	\$55,951.16	\$0.00
	6104	WATER UTILITY METER DEPOSIT	\$76,434.47	\$9,960.00	\$9,903.87	\$76,490.60
	6105	WATER UTILITY CONSTRUCTION (IN PROGRESS)	\$0.00	\$57,823.87	\$65,983.18	-\$8,159.31
	6106	DSR DRINKING WATER LOAN	\$204.32	\$0.00	\$204.32	\$0.00
		SubTotal	\$9,991.79	\$1,192,203.39	\$1,286,638.38	-\$84,443.20
Stormwater	6501	STORMWATER OPERATING	-\$380.57	\$54,276.91	\$53,828.62	\$67.72
		SubTotal	-\$380.57	\$54,276.91	\$53,828.62	\$67.72
TRASH	6604	TRASH & GARBAGE PICKUP	\$0.00	\$173,018.92	\$172,984.40	\$34.52
		SubTotal	\$0.00	\$173,018.92	\$172,984.40	\$34.52
		GRAND TOTAL	\$2,641,592.31	\$14,473,073.87	\$11,383,025.03	\$5,731,641.15

**Upland Civil Town, Grant County, Indiana
Detailed Receipts - 2023**

**Upland Civil Town, Grant County, Indiana
Detailed Receipts 2023**

Governmental Activities	GENERAL FUND	General Property Taxes	\$504,736.87
		Cigarette Tax Distribution	\$1,891.60
		Financial Institution Tax distribution	\$5,458.93
		Vehicle/Aircraft Excise Tax Distribution	\$33,402.07
		Commercial Vehicle Excise Tax Distribution (CVET)	\$408.43
		ABC Gallonage Tax Distribution	\$9,284.65
		Local Income Tax (LIT) Certified Shares	\$174,327.00
		Other Taxes/1101350.000 - ATC EXCISE FUND PERMIT FEE	\$1,155.00
		Total Taxes and Intergovernmental	\$730,664.55
		Fire Protection Contracts and Service Fees	\$75,682.42
		Park and Recreation Receipts	\$100.00
		Parking Receipts	\$294.50
		Rental of Property	\$24,343.80
		Other Charges for Services, Sales, and Fees/1101640.000 - CABLE TV FRANCHISE FEE	\$16,693.85
		Total Charges for Services	\$117,114.57
		Other Fines and Forfeitures/1101510.012 - GEN - ORDINANCE VIOLATIONS	\$925.00
		Total Fines, Forfeitures, and Fees	\$925.00
		Sale of Capital Assets	\$1,000.00
		Refunds and Reimbursements	\$12,527.30
		Donations, Gifts, and Bequests	\$5,000.00
		Other Receipts/1101900.000 - GEN - OLD OSW	\$29,926.74
		Total Other Receipts	\$48,454.04
		Total GENERAL FUND	\$897,158.16
	MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway Distribution	\$82,279.25
		Wheel Tax/Surtax Distribution	\$73,259.73
		Total Taxes and Intergovernmental	\$155,538.98
		Total MOTOR VEHICLE HIGHWAY	\$155,538.98

LOCAL ROAD AND STREET	Local Road and Street Distribution	\$96,489.22
Total Taxes and Intergovernmental		\$96,489.22
Total LOCAL ROAD AND STREET		\$96,489.22
MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	Motor Vehicle Highway Distribution	\$82,279.16
Total Taxes and Intergovernmental		\$82,279.16
Total MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)		\$82,279.16
LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)	Local Income Tax (LIT) for Economic Development	\$34,196.03
Total Taxes and Intergovernmental		\$34,196.03
Total LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)		\$34,196.03
POLICE CONT EDUCATION (LECE)	Gun Permits	\$1,300.00
Total Licenses and Permits		\$1,300.00
	Document and Copy Fees	\$15.00
	Other Charges for Services, Sales, and Fees/2228424.000 - GOLF CART REGISTRATION	\$705.00
Total Charges for Services		\$720.00
Total POLICE CONT EDUCATION (LECE)		\$2,020.00
RIVERBOAT	Casino/Riverboat Distribution	\$21,486.78
Total Taxes and Intergovernmental		\$21,486.78
Total RIVERBOAT		\$21,486.78
OPIOID - UNRESTRICTED	Federal and State Grants and Distributions - Health and Welfare	\$279.62
Total Taxes and Intergovernmental		\$279.62
Total OPIOID - UNRESTRICTED		\$279.62
OPIOID- RESTRICTED	Federal and State Grants and Distributions - Health and Welfare	\$986.68
Total Taxes and Intergovernmental		\$986.68
Total OPIOID- RESTRICTED		\$986.68

Governmental Activities	MEIJER OPIOID SETTLEMENT	Other Receipts/2599311.013 - MEIJER - OTHER	\$562,500.00
	Total Other Receipts		\$562,500.00
	Total MEIJER OPIOID SETTLEMENT		\$562,500.00
	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	Cigarette Tax Distribution	\$6,935.87
	Total Taxes and Intergovernmental		\$6,935.87
	Total CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX		\$6,935.87
	CUMULATIVE CAPITAL DEVELOPMENT	General Property Taxes	\$27,594.68
		Financial Institution Tax distribution	\$410.21
		Vehicle/Aircraft Excise Tax Distribution	\$1,791.85
		Other Taxes/4402499.000 - CUMUL/LEVY EXCESS	\$28.20
	Total Taxes and Intergovernmental		\$29,824.94
	Total CUMULATIVE CAPITAL DEVELOPMENT		\$29,824.94
	PAYROLL	Payroll Fund and Clearing Account Receipts	\$864,040.69
	Total Other Receipts		\$864,040.69
	Total PAYROLL		\$864,040.69
Total Governmental Activities			\$2,753,736.13

WASTEWATER	SEWAGE UTILITY OPERATING	Sewage Fees	\$1,001,285.68
		Other Charges for Services, Sales, and Fees/6201442.000 - SEWAGE TAP FEES	\$22,220.83
	Total Charges for Services		\$1,023,506.51
		Sale of Capital Assets	\$600.00
		Other Receipts/6201990.000 - OTHER	\$56,894.98
	Total Other Receipts		\$57,494.98
	Total SEWAGE UTILITY OPERATING		\$1,081,001.49
	SEWER BAND FUND	Proceeds from Borrowings other than Tax Anticipation Warrants	\$9,651.35
	Total Other Receipts		\$9,651.35
	Total SEWER BAND FUND		\$9,651.35
	BONY - RESERVE	Earnings on Investments and Deposits	\$995.87
		Transfers In - Transferred from Another Fund	\$72,828.00
	Total Other Receipts		\$73,823.87
	Total BONY - RESERVE		\$73,823.87
	BONY - CONSTRUCTION	Other Receipts/6208001300 - DRAW	\$8,736,639.57
	Total Other Receipts		\$8,736,639.57
	Total BONY - CONSTRUCTION		\$8,736,639.57
	BONY - BOND & INTEREST	Earnings on Investments and Deposits	\$3,883.24
		Transfers In - Transferred from Another Fund	\$394,839.00
	Total Other Receipts		\$398,722.24
	Total BONY - BOND & INTEREST		\$398,722.24
Total WASTEWATER			\$10,299,838.52

WATER	WATER UTILITY OPERATING	Other Taxes/6101443.000 - SALES TAX	\$20,400.85
	Total Taxes and Intergovernmental		\$20,400.85
		Rental of Property	\$96,551.80
		Other Charges for Services, Sales, and Fees/6101441.000 - WATER DAILY DEPOSITS	\$442,297.41
	Total Charges for Services		\$538,849.21
		Earnings on Investments and Deposits	\$28.99
		Refunds and Reimbursements	\$1,033.25
		Other Receipts/6101990.000 - OTHER	\$212,678.70
	Total Other Receipts		\$213,740.94
	Total WATER UTILITY OPERATING		\$772,991.00
	WATER UTILITY BOND AND INTEREST SINKING	Transfers In - Transferred from Another Fund	\$351,428.52
	Total Other Receipts		\$351,428.52
	Total WATER UTILITY BOND AND INTEREST SINKING		\$351,428.52
	WATER UTILITY METER DEPOSIT	Other Charges for Services, Sales, and Fees/6104445.000 - METER DEPOSITS	\$9,960.00
	Total Charges for Services		\$9,960.00
	Total WATER UTILITY METER DEPOSIT		\$9,960.00
	WATER UTILITY CONSTRUCTION (IN PROGRESS)	Proceeds from Borrowings other than Tax Anticipation Warrants	\$57,823.87
	Total Other Receipts		\$57,823.87
	Total WATER UTILITY CONSTRUCTION (IN PROGRESS)		\$57,823.87
Total WATER			\$1,192,203.39
Stormwater	STORMWATER OPERATING	Storm Water Fees	\$54,276.91
	Total Charges for Services		\$54,276.91
	Total STORMWATER OPERATING		\$54,276.91
Total Stormwater			\$54,276.91
TRASH	TRASH & GARBAGE PICKUP	Garbage/Trash/Recycling/Landfill Fees and Charges	\$173,018.92
	Total Charges for Services		\$173,018.92
	Total TRASH & GARBAGE PICKUP		\$173,018.92
Total TRASH			\$173,018.92

**Upland Civil Town, Grant County, Indiana
Disbursements by Fund - 2023**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$326,974.69
		Employee Benefits	\$87,117.32
		Total Personal Services	\$414,092.01
		Office Supplies	\$3,960.51
		Operating Supplies	\$25,186.53
		Repair and Maintenance Supplies	\$2,744.94
		Total Supplies	\$31,891.98
		Professional Services	\$29,459.12
		Communication and Transportation	\$23,015.61
		Printing and Advertising	\$641.29
		Insurance	\$44,509.90
		Utility Services	\$56,719.11
		Repairs and Maintenance	\$20,600.28
		Rentals	\$63,000.00
		Other Services and Charges	\$38,734.08
		Total Services and Charges	\$276,679.39
		Improvements Other Than Buildings	\$20,370.61
		Other Capital Outlays	\$22,690.13
		Total Capital Outlays	\$43,060.74
	Total GENERAL FUND		\$765,724.12
	MOTOR VEHICLE HIGHWAY	Salaries and Wages	\$79,222.56
		Other Personal Services	\$6,570.39
		Employee Benefits	\$1,500.00
		Total Personal Services	\$87,292.95
		Operating Supplies	\$10,127.55
		Total Supplies	\$10,127.55

Governmental Activities	MOTOR VEHICLE HIGHWAY	Repairs and Maintenance	\$9,136.44
		Total Services and Charges	\$9,136.44
	Total MOTOR VEHICLE HIGHWAY		\$106,556.94
	LOCAL ROAD AND STREET	Repairs and Maintenance	\$4,482.72
		Total Services and Charges	\$4,482.72
		Other Capital Outlays	\$158,030.16
		Total Capital Outlays	\$158,030.16
	Total LOCAL ROAD AND STREET		\$162,512.88
	MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	Repairs and Maintenance	\$219,569.01
		Total Services and Charges	\$219,569.01
	Total MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)		\$219,569.01
	LIT - ECONOMIC DEVELOPMENT (FORMERLY CEDIT)	Other Capital Outlays	\$115,399.60
		Total Capital Outlays	\$115,399.60
	Total LIT - ECONOMIC DEVELOPMENT (FORMERLY CEDIT)		\$115,399.60
	POLICE CONT EDUCATION (LECE)	Other Supplies	\$1,163.25
		Total Supplies	\$1,163.25
		Other Disbursements	\$492.42
		Total Other Disbursements	\$492.42
	Total POLICE CONT EDUCATION (LECE)		\$1,655.67

Governmental Activities	RIVERBOAT	Other Capital Outlays	\$53,955.00
		Total Capital Outlays	\$53,955.00
	Total RIVERBOAT		\$53,955.00
	LOIT SPECIAL DISTRIBUTION	Repairs and Maintenance	\$38,086.86
		Total Services and Charges	\$38,086.86
	Total LOIT SPECIAL DISTRIBUTION		\$38,086.86
	CORONAVIRUS FISCAL RELIEF FUND (ARP)	Machinery, Equipment, and Vehicles	\$558,833.44
		Total Capital Outlays	\$558,833.44
	Total CORONAVIRUS FISCAL RELIEF FUND (ARP)		\$558,833.44
	LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	Infrastructure	\$493,554.00
		Total Capital Outlays	\$493,554.00
	Total LOCAL ROAD AND BRIDGE MATCHING GRANT FUND		\$493,554.00
	MEIJER OPIOID SETTLEMENT	Salaries and Wages	\$24,585.65
		Employee Benefits	\$1,870.02
		Total Personal Services	\$26,455.67
	Total MEIJER OPIOID SETTLEMENT		\$26,455.67
	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	Construction	\$7,371.87

Governmental Activities	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	Other Capital Outlays	\$2,710.00
		Total Capital Outlays	\$10,081.87
	Total CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX		\$10,081.87
	CUMULATIVE CAPITAL DEVELOPMENT	Machinery, Equipment, and Vehicles	\$63,325.74
		Total Capital Outlays	\$63,325.74
	Total CUMULATIVE CAPITAL DEVELOPMENT		\$63,325.74
	PAYROLL	Salaries and Wages	\$856,057.12
		Employee Benefits	\$10,772.15
		Total Personal Services	\$866,829.27
	Total PAYROLL		\$866,829.27
Total Governmental Activities			\$3,482,540.07
WASTEWATER	SEWAGE UTILITY OPERATING	Salaries and Wages	\$236,615.21
		Total Personal Services	\$236,615.21
		Payments on Bonds and Other Debt Principal	\$467,667.00
		Total Debt service - principal and interest	\$467,667.00
		Machinery, Equipment, and Vehicles	\$9,408.48
		Total Capital Outlays	\$9,408.48
		Interfund Loan - Loaned To Another Fund	\$14,858.81
		Other Disbursements	\$812.65
		Total Other Disbursements	\$15,671.46
		Chemicals	\$39,971.53
		Contractual Services	\$115,184.31

WASTEWATER	SEWAGE UTILITY OPERATING	Employee Pensions and Benefits	\$76,316.67
		Materials and Supplies	\$11,265.81
		Transportation	\$96,561.16
		Other Operating	\$16,841.43
		Total Operations	\$356,140.91
	Total SEWAGE UTILITY OPERATING		\$1,085,503.06
SEWER BAND FUND		Other Disbursements	\$39,055.68
		Total Other Disbursements	\$39,055.68
	Total SEWER BAND FUND		\$39,055.68
BONY - CONSTRUCTION		Other Disbursements	\$5,192,370.00
		Total Other Disbursements	\$5,192,370.00
	Total BONY - CONSTRUCTION		\$5,192,370.00
BONY - BOND & INTEREST		Other Disbursements	\$70,104.82
		Total Other Disbursements	\$70,104.82
	Total BONY - BOND & INTEREST		\$70,104.82

Total WASTEWATER			\$6,387,033.56
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WATER	WATER UTILITY OPERATING	Salaries and Wages	\$183,843.09
		Total Personal Services	\$183,843.09
		Insurance	\$39,409.18
		Total Services and Charges	\$39,409.18
		Machinery, Equipment, and Vehicles	\$4,835.09
		Total Capital Outlays	\$4,835.09
		Transfer Out - Transferred To Another Fund	\$351,428.52
		Other Disbursements	\$36,933.53
		Total Other Disbursements	\$388,362.05

WATER	WATER UTILITY OPERATING	Bad Debt	\$154.63
		Contractual Services	\$148,788.95
		Employee Pensions and Benefits	\$34,547.90
		Materials and Supplies	\$59,214.29
		Purchased Water	\$571.82
		Transportation	\$7,368.90
		Other Operating	\$53,214.27
		Total Operations	\$303,860.76
	Total WATER UTILITY OPERATING		\$920,310.17
	WATER UTILITY BOND AND INTEREST SINKING	Payments on Bonds and Other Debt Principal	\$220,642.84
		Payments on Bonds and Other Debt Interest	\$13,642.84
		Total Debt service - principal and interest	\$234,285.68
	Total WATER UTILITY BOND AND INTEREST SINKING		\$234,285.68
	WATER UTILITY DEPRECIATION	Other Disbursements	\$55,951.16
		Total Other Disbursements	\$55,951.16
	Total WATER UTILITY DEPRECIATION		\$55,951.16
	WATER UTILITY METER DEPOSIT	Other Disbursements	\$9,903.87
		Total Other Disbursements	\$9,903.87
	Total WATER UTILITY METER DEPOSIT		\$9,903.87
	WATER UTILITY CONSTRUCTION (IN PROGRESS)	Materials and Supplies	\$65,983.18
		Total Operations	\$65,983.18
	Total WATER UTILITY CONSTRUCTION (IN PROGRESS)		\$65,983.18

WATER	DSR DRINKING WATER LOAN	Other Disbursements	\$204.32
		Total Other Disbursements	\$204.32
	Total DSR DRINKING WATER LOAN		\$204.32
Total WATER			\$1,286,638.38
Stormwater	STORMWATER OPERATING	Other Disbursements	\$11,012.23
		Total Other Disbursements	\$11,012.23
		Contractual Services	\$27,039.13
		Materials and Supplies	\$596.85
		Other Operating	\$15,180.41
		Total Operations	\$42,816.39
	Total STORMWATER OPERATING		\$53,828.62
Total Stormwater			\$53,828.62
TRASH	TRASH & GARBAGE PICKUP	Other Disbursements	\$172,984.40
		Total Other Disbursements	\$172,984.40
	Total TRASH & GARBAGE PICKUP		\$172,984.40
Total TRASH			\$172,984.40

**Upland Civil Town, Grant County, Indiana
Disbursements by Fund with Departments - 2023**

Governmental Activities	GENERAL FUND	NO DEPARTMENT	Salaries and Wages	\$326,974.69
			Employee Benefits	\$87,117.32
Total Personal Services				\$414,092.01
			Office Supplies	\$3,960.51
			Operating Supplies	\$25,186.53
			Repair and Maintenance Supplies	\$2,744.94
Total Supplies				\$31,891.98
			Professional Services	\$29,459.12
			Communication and Transportation	\$23,015.61
			Printing and Advertising	\$641.29
			Insurance	\$44,509.90
			Utility Services	\$56,719.11
			Repairs and Maintenance	\$20,600.28
			Rentals	\$63,000.00
			Other Services and Charges	\$38,734.08
Total Services and Charges				\$276,679.39
			Improvements Other Than Buildings	\$20,370.61
			Other Capital Outlays	\$22,690.13
Total Capital Outlays				\$43,060.74
Total NO DEPARTMENT				\$765,724.12
Total GENERAL FUND				\$765,724.12
Total Governmental Activities Disbursements for Funds with Departments				\$765,724.12

**Upland Civil Town, Grant County, Indiana
Fund Type Schedule 2023**

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	102042 - Casino/Riverboat
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	2403 - LOCAL ROAD AND BRIDGE MATCHING GRANT FUND	952403 - LOCAL ROAD AND BRIDGE MATCHING GRANT FUND
2 - Special Revenue	2500 - DONOR FUND	910300 - DONOR FUND
2 - Special Revenue	2599 - MEIJER OPIOID SETTLEMENT	952599 - MEIJER OPIOID SETTLEMENT
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	6102 - WATER UTILITY BOND AND INTEREST SINKING	960200 - WATER UTILITY BOND AND INTEREST SINKING
6 - Enterprises	6103 - WATER UTILITY DEPRECIATION	106852 - Enterprise Depreciation And Improvement
6 - Enterprises	6104 - WATER UTILITY METER DEPOSIT	106851 - Enterprise Customer Deposit
6 - Enterprises	6105 - WATER UTILITY CONSTRUCTION (IN PROGRESS)	960500 - WATER UTILITY CONSTRUCTION (IN PROGRESS)
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
6 - Enterprises	6207 - BONY - RESERVE	900003 - BONY - RESERVE

Fund Type	Local Fund	Standard Fund
6 - Enterprises	6208 - BONY - CONSTRUCTION	900004 - BONY - CONSTRUCTION
6 - Enterprises	6209 - BONY - BOND & INTEREST	900002 - BONY - BOND & INTEREST
6 - Enterprises	6501 - STORMWATER OPERATING	106850 - Enterprise Operating
6 - Enterprises	6604 - TRASH & GARBAGE PICKUP	956604 - TRASH & GARBAGE PICKUP
12 - Other	2236 - RAINY DAY	102194 - Rainy Day
12 - Other	2401 - CORONAVIRUS FISCAL RELIEF FUND (ARP)	951760 - CORONAVIRUS FISCAL RELIEF FUND (ARP)
12 - Other	2501 - OTHER FINANCING USES	950100 - OTHER FINANCING USES
12 - Other	8901 - PAYROLL	970100 - PAYROLL

**Upland Civil Town, Grant County, Indiana
Debt Statement - 2023**

		Beginning Principal Balance as of Jan. 1, 2023	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2023	Principal Due in 2024
WASTEWATER - Long Term Debt	Notes and Loans Payable - SRF Loan/ Bond Long Term	\$0.00	\$9,050,000.00	\$0.00	\$9,050,000.00	\$165,000.00
WASTEWATER - Long Term Debt Total		\$0.00	\$9,050,000.00	\$0.00	\$9,050,000.00	\$165,000.00
WATER - Long Term Debt	Notes and Loans Payable - SRF Loan Long Term	\$866,212.00	\$0.00	\$207,000.00	\$659,212.00	\$214,000.00
WATER - Long Term Debt Total		\$866,212.00	\$0.00	\$207,000.00	\$659,212.00	\$214,000.00
GRAND TOTAL		\$866,212.00	\$9,050,000.00	\$207,000.00	\$9,709,212.00	

**Upland Civil Town, Grant County, Indiana
Deficit Fund Balances - 2023**

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
WATER	6101 - WATER UTILITY OPERATING	-\$269,917.33
	6105 - WATER UTILITY CONSTRUCTION (IN PROGRESS)	-\$8,159.31
Total deficit fund balances		-\$278,076.64

**Upland Civil Town, Grant County, Indiana
Leases 2023**

	Lessor	Description or Purpose	Annual Lease Payment Due in 2024	Lease Begining 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
	New Holland Greentown, Inc.	Street Equipmnet	\$7,000.00	02/27/2024	02/27/2025	N
Total Governmental Activities (General) \$7,983.00						
						GRAND TOTAL \$7,983.00

**Upland Civil Town, Grant County, Indiana
Transfer Report - 2023**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
WATER UTILITY OPERATING	\$351,428.52	WATER UTILITY BOND AND INTEREST SINKING	\$351,428.52
Total Transfers Out	\$351,428.52	BONY - RESERVE	\$72,828.00
		BONY - BOND & INTEREST	\$394,839.00
		Total Transfers In	\$819,095.52

**Upland Civil Town, Grant County, Indiana
Transfer Schedule Report - 2023**

Fund Transfer To

Fund Transfer From

	6102 - WATER UTILITY BOND AND INTEREST SINKING	Total
6101 - WATER UTILITY OPERATING	351,429	351,429
Total	\$ 351,429	\$ 351,429

For each transfer that did not occur on a routine basis or was inconsistent with the activities of the fund making the transfer that is identified in the above schedule, provide a general description of the principal purpose of the interfund transfer. One general description can be provided even if multiple funds are impacted or more than one transfer occurred. (An example of a non-routine transfer: a transfer to a wastewater enterprise fund for the local match of a federal pollution control grant, an example of a transfer that is an inconsistent activity of the fund: a transfer from a capital projects fund to the general fund.)

SRF Payment transferred monthly from Water Operating fund to Water Bond fund

**Upland Civil Town, Grant County, Indiana
Capital Assets 2023**

Government or Enterprise		Beginning Balance as of January 1, 2023	Additions	Reductions	Ending Balance as of December 31, 2023
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	\$9,050,000.00	-	\$9,942,160.47
	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	\$9,050,000.00	-	\$21,112,991.77
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	-	-	-	-
TRASH - Non-Depreciable Assets	Land	-	-	-	-
	Construction in Progress	-	-	-	-
	Other Non-Depreciable Assets	-	-	-	-
	Total	-	-	-	-
TRASH - Depreciable Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-
	Total	-	-	-	-
TRASH - Accumulated Depreciation Assets	Infrastructure	-	-	-	-
	Buildings	-	-	-	-
	Improvements Other Than Buildings	-	-	-	-
	Machinery, Equipment, and Vehicles	-	-	-	-
	Books and Other	-	-	-	-

TRASH - Accumulated Depreciation	Total	-	-	-	-
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**Upland Civil Town, Grant County, Indiana
Accounts Payable/Receivable Statement - 2023**

Government or Enterprise	Accounts Payable	Accounts Receivable
Governmental Activities	\$20,213.05	\$1,019.50
WASTEWATER	\$33,869.61	\$46,671.95
WATER	\$14,597.31	\$23,742.32
Stormwater	\$0.00	\$3,175.00
TRASH	\$0.00	\$10,135.75

**Upland Civil Town, Grant County, Indiana
Pensions - 2023**

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	

Name of the Pension Plan	457 Retirement Plan
Type or class of employees covered by the Plan	Full
Type of Pension Plan	Defined Contribution
IN Code that applied to this Plan	Other
Does the Plan have terms related to vesting?	No
If Yes, list the terms that must be met to vest	
Does the Plan have any terms related to forfeitures (i.e. benefits payable to a plan member must be forfeited in the event the member is convicted of a crime)?	No
Benefits provided under this Plan	Retirement Income
Plan Administrator	
Company Name	American Funds
Street Address	12711 N. Meridian Street
City	Carmel
State	IN
Zip (e.g. 99999)	46032
Contact Person	Mary Fletcher
Phone (e.g. 999-999-9999)	800-421-4225
e-mail (e.g. example@example.com)	mletcher@uplandindiana.com
Employer Sponsoring the Plan	Town of Upland
Current Number of Participants	
Active Employees that are Vested (e.g. 9999)	7
Active Employees that are Not Vested (e.g. 9999)	7
Separated Employees But are Vested (e.g. 9999)	3
Current Number of Retirees (e.g. 9999)	3

Name of the Pension Plan	Group Life Insurance
Type or class of employees covered by the Plan	Full
Type of Pension Plan	Defined Contribution
IN Code that applied to this Plan	Other
Does the Plan have terms related to vesting?	No
If Yes, list the terms that must be met to vest	
Does the Plan have any terms related to forfeitures (i.e. benefits payable to a plan member must be forfeited in the event the member is convicted of a crime)?	No
Benefits provided under this Plan	Life Insurance
Plan Administrator	
Company Name	American United Life Insurance
Street Address	5870 Reliable Pkwy
City	Chicago
State	IL
Zip (e.g. 99999)	60686
Contact Person	Mary Fletcher
Phone (e.g. 999-999-9999)	765-998-7439
e-mail (e.g. example@example.com)	mletcher@uplandindiana.com
Employer Sponsoring the Plan	Town of Upland
Current Number of Participants	
Active Employees that are Vested (e.g. 9999)	14
Active Employees that are Not Vested (e.g. 9999)	0
Separated Employees But are Vested (e.g. 9999)	0
Current Number of Retirees (e.g. 9999)	0