

FEDERAL IDENTIFICATION NUMBER:
35-6001216

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

UNIT NAME:

UPLAND CIVIL TOWN

COUNTY:

GRANT COUNTY

ID: 27-3-632

(State Board of Accounts USE ONLY)

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

CTAR-1 (REVISED 2003)

FOR THE FISCAL YEAR THAT ENDED 2008

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- PART 4 - MUNICIPAL UTILITIES REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC
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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: _____

TITLE: CLERK-TREASURER

PRINTED NAME OF OFFICIAL: JANE ROCKWELL

DATE SIGNED: _____

ADDRESS: P.O. BOX 428

CITY: UPLAND

87 N MAIN STREET

TELEPHONE (BETWEEN THE HOURS OF 8:30 AM AND 4:00 PM): (765) 998-7439

ZIP: 46989-0428

*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).

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UPLAND CIVIL TOWN

ID: 27-3-632

CASH UNITS ONLY

COUNTY: GRANT COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

PAGE: 1

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$33,795.98	\$794,630.90	\$671,307.97	\$157,118.91	\$0.00	\$157,118.91
Total by Fund Type:	\$33,795.98	\$794,630.90	\$671,307.97	\$157,118.91	\$0.00	\$157,118.91
FUND TYPE: SPECIAL REVENUE						
103 DONATIONS	\$88,741.44	\$2,556.13	\$8,700.00	\$82,597.57	\$10,000.00	\$92,597.57
501 DONATIONS #2	\$33,484.04	\$1,618.84	\$1,600.00	\$33,502.88	\$0.00	\$33,502.88
609 FEDERAL GRANTS # 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
211 LAW ENFORCEMENT CONTINUING ED	\$2,247.58	\$801.00	\$1,355.75	\$1,692.83	\$0.00	\$1,692.83
102 LEVY EXCESS	\$675.00	\$0.00	\$675.00	\$0.00	\$0.00	\$0.00
202 LOCAL ROAD AND STREET	\$24,307.46	\$55,530.52	\$43,000.00	\$36,837.98	\$0.00	\$36,837.98
201 MOTOR VEHICLE HIGHWAY	\$106,458.39	\$105,001.74	\$141,080.43	\$70,379.70	\$0.00	\$70,379.70
203 RIVERBOAT	\$113,017.21	\$111,856.45	\$114,351.70	\$110,521.96	\$0.00	\$110,521.96
Total by Fund Type:	\$368,931.12	\$277,364.68	\$310,762.88	\$335,532.92	\$10,000.00	\$345,532.92
FUND TYPE: CAPITAL PROJECTS						
402 CUMULATIVE CAPITAL DEVELOPMENT	\$52,673.60	\$30,416.88	\$29,765.00	\$53,325.48	\$0.00	\$53,325.48
401 CUMULATIVE CAPITAL IMPROVEMENT	\$27,121.85	\$12,367.51	\$11,455.00	\$28,034.36	\$0.00	\$28,034.36
Total by Fund Type:	\$79,795.45	\$42,784.39	\$41,220.00	\$81,359.84	\$0.00	\$81,359.84
FUND TYPE: AGENCY						
701 PAYROLL	\$6,409.73	\$567,670.94	\$571,416.11	\$2,664.56	\$0.00	\$2,664.56
Total by Fund Type:	\$6,409.73	\$567,670.94	\$571,416.11	\$2,664.56	\$0.00	\$2,664.56

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UPLAND CIVIL TOWN

ID: 27-3-632

CASH UNITS ONLY

COUNTY: GRANT COUNTY

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

FOR THE FISCAL YEAR ENDING 2008

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2008</u>	2008 <u>Receipts</u>	2008 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2008</u>	Investments <u>at 12/31/2008</u>	Total Cash and Investments <u>at 12/31/2008</u>
Section I						
Subtotal All Funds:	\$488,932.28	\$1,682,450.91	\$1,594,706.96	\$576,676.23	\$10,000.00	\$586,676.23
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$571,416.11			
Transfers In		\$675.00				
Transfers Out				\$675.00		
Net Receipts and Disbursements		\$1,681,775.91	\$1,022,615.85			

**CASH AND INVESTMENTS ON PART 4 ARE
10000.00! MUST EQUAL ENDING CASH
AND INVESTMENTS ON THIS PAGE!
PLEASE CORRECT.**

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2008

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2008</u>	<u>2008 Receipts</u>	<u>2008 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2008</u>	<u>Investments at 12/31/2008</u>	<u>Total Cash and Investments at 12/31/2008</u>
Section I						
FUND TYPE: ENTERPRISE						
607 WASTEWATER UTIL-BOND AND INTEREST	\$0.00	\$214,782.09	\$184,202.50	\$30,579.59	\$0.00	\$30,579.59
607 WASTEWATER UTILITY-DEBT RESERVE	\$189,000.00	\$0.00	\$0.00	\$189,000.00	\$0.00	\$189,000.00
608 WASTEWATER UTILITY-DEPREC/IMPROVE	\$42,110.42	\$0.00	\$32,591.98	\$9,518.44	\$0.00	\$9,518.44
606 WASTEWATER UTILITY-OPERATING	\$60,024.44	\$532,231.94	\$606,851.11	\$-14,594.73	\$0.00	\$-14,594.73
602 WATER UTILITY-BOND AND INTEREST	\$135,493.26	\$154,187.34	\$117,647.50	\$172,033.10	\$0.00	\$172,033.10
605 WATER UTILITY-CONSTRUCTION	\$339.51	\$0.00	\$0.00	\$339.51	\$0.00	\$339.51
604 WATER UTILITY-CUSTOMER DEPOSIT	\$27,238.10	\$9,500.00	\$8,295.74	\$28,442.36	\$19,500.00	\$47,942.36
600 WATER UTILITY-DEBT RESERVE	\$208,856.00	\$8,655.13	\$0.00	\$217,511.13	\$0.00	\$217,511.13
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
601 WATER UTILITY-OPERATING	\$49,984.57	\$541,256.24	\$537,034.72	\$54,206.09	\$0.00	\$54,206.09
Total by Fund Type:	\$713,046.30	\$1,460,612.74	\$1,486,623.55	\$687,035.49	\$19,500.00	\$706,535.49

Subtotal All Funds:	\$713,046.30	\$1,460,612.74	\$1,486,623.55	\$687,035.49	\$19,500.00	\$706,535.49
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$377,624.56				
Transfers Out				\$377,624.56		
Net Receipts and Disbursements		\$1,082,988.18		\$1,108,998.99		

CASH AND INVESTMENTS ON PART 4 ARE 19500.00! MUST EQUAL ENDING CASH AND INVESTMENTS ON THIS PAGE! PLEASE CORRECT.

UNIT NAME: UPLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: GRANT COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101	ABC EXCISE TAX DISTRIBUTION	\$278.59
101	LIQUOR GALLONAGE TAX DISTRIBUTION	\$7,696.90
101	CIGARETTE TAX DISTR-GENERAL FUND	\$3,372.96
101	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,349.00
101	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$48,177.28
101	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$70,422.00
101	INTERGOVERNMENTAL REVENUE, OTHER	\$421,197.95
	Total for: INTERGOVERNMENTAL	\$555,494.68
101	FIRE PROTECTION CONTRACTS	\$10,330.42
101	CHARGES FOR SERVICES, OTHER SANITATION	\$83,013.33
101	RENTAL OF PROPERTY (RECREATION)	\$3,230.00
101	CABLE TV RECEIPTS	\$14,598.29
	Total for: CHARGES FOR SERVICES	\$111,172.04
101	ORDINANCE VIOLATIONS	\$95.00
	Total for: FINES, FORFEITURES, AND FEES	\$95.00
101610000	INTEREST EARNED	\$9,319.16
101	RENTAL OF PROPERTY	\$21,725.00
	Total for: MISCELLANEOUS	\$31,044.16
	TRANSFER OF FUNDS-OTHER	\$675.00
101	INTERFUND LOAN PROCEEDS	\$88,000.00
101	SALE OF CAPITAL ASSETS	\$400.00
101	REFUNDS-OTHER	\$2,548.82
101	OTHER FINANCING SOURCES	\$5,201.20
	Total for: OTHER FINANCING SOURCES	\$96,825.02
	TOTAL RECEIPTS FOR 101 GENERAL	\$794,630.90
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$104,641.74
	Total for: INTERGOVERNMENTAL	\$104,641.74
201	SWEEPING STREETS	\$360.00
	Total for: CHARGES FOR SERVICES	\$360.00
	TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$105,001.74
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
202	LOCAL ROAD AND STREET DISTRIBUTION	\$30,670.52
	Total for: INTERGOVERNMENTAL	\$30,670.52
202	REFUNDS-OTHER	\$24,860.00
	Total for: OTHER FINANCING SOURCES	\$24,860.00
	TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$55,530.52

UNIT NAME: UPLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: GRANT COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>103 DONATIONS</u>	
103	INTEREST EARNED	\$204.59
	Total for: MISCELLANEOUS	\$204.59
103	OTHER FINANCING SOURCES	\$2,351.54
	Total for: OTHER FINANCING SOURCES	\$2,351.54
	TOTAL RECEIPTS FOR 103 DONATIONS	\$2,556.13
Fund:	<u>211 LAW ENFORCEMENT CONTINUING ED</u>	
211	GUN PERMITS	\$550.00
	Total for: LICENSES AND PERMITS	\$550.00
211	ACCIDENT REPORT COPIES	\$145.00
	Total for: CHARGES FOR SERVICES	\$145.00
211	ORDINANCE VIOLATIONS	\$36.00
	Total for: FINES, FORFEITURES, AND FEES	\$36.00
211	MISCELLANEOUS REVENUE-OTHER	\$70.00
	Total for: MISCELLANEOUS	\$70.00
	TOTAL RECEIPTS FOR 211 LAW ENFORCEMENT CONTINUING ED	\$801.00
Fund:	<u>203 RIVERBOAT</u>	
203	INTERGOVERNMENTAL REVENUE, OTHER	\$111,856.45
	Total for: INTERGOVERNMENTAL	\$111,856.45
	TOTAL RECEIPTS FOR 203 RIVERBOAT	\$111,856.45
Fund:	<u>501 DONATIONS #2</u>	
501	OTHER FINANCING SOURCES	\$1,618.84
	Total for: OTHER FINANCING SOURCES	\$1,618.84
	TOTAL RECEIPTS FOR 501 DONATIONS #2	\$1,618.84
Fund:	<u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
402	INTERGOVERNMENTAL REVENUE, OTHER	\$30,416.88
	Total for: INTERGOVERNMENTAL	\$30,416.88
	TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT	\$30,416.88
Fund:	<u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
401	CIGARETTE TAX DISTR-CCI FUND	\$12,367.51
	Total for: INTERGOVERNMENTAL	\$12,367.51
	TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT	\$12,367.51
Fund:	<u>701 PAYROLL</u>	

UNIT NAME: UPLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: GRANT COUNTY

FOR THE FISCAL YEAR ENDING 2008

	<u>Title</u>	<u>Amount</u>
Fund:	<u>701 PAYROLL</u>	
701	AGENCY FUND ADDITIONS	\$471,383.48
701	AGENCY FUND ADDITIONS	\$61,692.64
701	AGENCY FUND ADDITIONS	\$34,594.82
	Total for: OTHER FINANCING SOURCES	\$567,670.94
	TOTAL RECEIPTS FOR 701 PAYROLL	\$567,670.94
	Total Receipts:	\$1,682,450.91

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

ID: 27-3-632 PAGE: 1
 COUNTY: GRANT COUNTY
 UNIT NAME: UPLAND CIVIL TOWN

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$64,888.67
	SUPPLIES		\$24,749.56
	OTHER SERVICES AND CHARGES		\$50,567.89
	CAPITAL OUTLAY		\$874.31
	TOTAL		\$141,080.43
Fund:	202 LOCAL ROAD AND STREET		
	CAPITAL OUTLAY		\$43,000.00
	TOTAL		\$43,000.00
Fund:	103 DONATIONS		
	OTHER DISBURSEMENTS		\$8,700.00
	TOTAL		\$8,700.00
Fund:	211 LAW ENFORCEMENT CONTINUING ED		
	OTHER SERVICES AND CHARGES		\$275.00
	CAPITAL OUTLAY		\$1,080.75
	TOTAL		\$1,355.75
Fund:	203 RIVERBOAT		
	CAPITAL OUTLAY		\$26,351.70
	INTERFUND LOANS		\$88,000.00
	TOTAL		\$114,351.70
Fund:	501 DONATIONS #2		
	OTHER DISBURSEMENTS		\$1,600.00
	TOTAL		\$1,600.00
Fund:	102 LEVY EXCESS		
	TRANSFER OF FUNDS		\$675.00
	TOTAL		\$675.00
Fund:	402 CUMULATIVE CAPITAL DEVELOPMENT		
	CAPITAL OUTLAY		\$29,765.00
	TOTAL		\$29,765.00
Fund:	401 CUMULATIVE CAPITAL IMPROVEMENT		
	CAPITAL OUTLAY		\$11,455.00
	TOTAL		\$11,455.00
Fund:	701 PAYROLL		
	PURCHASE OF INVESTMENTS		\$571,416.11
	TOTAL		\$571,416.11
TOTAL DISBURSEMENTS:			\$923,398.99

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

ID: 27-3-632 PAGE: 1
COUNTY: GRANT COUNTY
UNIT NAME: UPLAND CIVIL TOWN

Fund: 101 GENERAL
Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$252,095.25
SUPPLIES	\$31,702.04
OTHER SERVICES AND CHARGES	\$223,457.21
DEBT SERVICE-PRINCIPAL	\$26,303.21
DEBT SERVICE-INTEREST	\$18,146.79
CAPITAL OUTLAY	\$31,603.47
INTERFUND LOANS	\$88,000.00
TOTAL	\$671,307.97

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$252,095.25
SUPPLIES	\$31,702.04
OTHER SERVICES AND CHARGES	\$223,457.21
CAPITAL OUTLAY	\$31,603.47
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$671,307.97**

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

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	601441000 METERED-RESIDENTIAL	\$437,556.88
	NO FUNCTION NEEDED	601 MISC. SERVICE REVENUES	\$40.00
	NO FUNCTION NEEDED	MISC. SERVICE REVENUES	\$20,272.26
	NO FUNCTION NEEDED	601 PENALTIES	\$2,435.89
	NO FUNCTION NEEDED	601 RECONNECT FEE	\$750.00
	NO FUNCTION NEEDED	601 OTHER REVENUE	\$7,800.00
	NO FUNCTION NEEDED	601 INTEREST EARNED	\$3,119.93
	NO FUNCTION NEEDED	RENTAL OF PROPERTY	\$15,850.00
	NO FUNCTION NEEDED	601 INTERDEPARTMENTAL RENTS	\$51,975.00
	NO FUNCTION NEEDED	601960000 REFUNDS-OTHER	\$1,456.28
			\$541,256.24
Fund Total:			
602 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	602931000 TRANSFER PER BOND ORDINANCE	\$154,187.34
Fund Total:			\$154,187.34
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604445000 GUARANTEED REVENUES	\$9,500.00
Fund Total:			\$9,500.00
600 WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	600931000 TRANSFER PER BOND ORDINANCE	\$8,655.13
Fund Total:			\$8,655.13
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606441000 METERED-RESIDENTIAL	\$517,147.12
	NO FUNCTION NEEDED	606444000 PENALTIES	\$9,468.00
	NO FUNCTION NEEDED	606442000 SEWER CONNECTION FEES	\$2,000.00
	NO FUNCTION NEEDED	606610000 INTEREST EARNED	\$3,616.82
			\$532,231.94
Fund Total:			
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607931000 TRANSFER PER BOND ORDINANCE	\$214,782.09
Fund Total:			\$214,782.09
Total REVENUES:			\$1,460,612.74

EXPENDITURES

601 WATER UTILITY-OPERATING	COLLECTION SYSTEM-OPERATIONS	601110000 SALARIES AND WAGES-EMPLOYEES	\$74,470.72
	COLLECTION SYSTEM-OPERATIONS	601120000 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$6,252.50
	COLLECTION SYSTEM-OPERATIONS	601111000 ADMINISTRATIVE AND GENERAL SALARIES	\$31,631.24
	COLLECTION SYSTEM-OPERATIONS	601130000 EMPLOYEE PENSIONS AND BENEFITS	\$29,383.06
	COLLECTION SYSTEM-OPERATIONS	601131000 EMPLOYEE PENSIONS AND BENEFITS	\$7,729.57
	COLLECTION SYSTEM-OPERATIONS	601210000 OFFICE SUPPLIES	\$1,711.16

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

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING	COLLECTION SYSTEM-OPERATIONS COLLECTION SYSTEM-OPERATIONS COLLECTION SYSTEM-OPERATIONS COLLECTION SYSTEM-OPERATIONS COLLECTION SYSTEM-OPERATIONS COLLECTION SYSTEM-OPERATIONS	601220000 CHEMICALS 601230000 MATERIALS AND SUPPLIES 601352000 PURCHASED GAS 601351000 ELECTRIC EXPENSE 601361000 REPAIRS 601360000 CONTRACTUAL SERVICES-ENGINEERING	\$4,717.58 \$17,130.17 \$1,772.68 \$15,937.60 \$4,869.59 \$1,845.00
	COLLECTION SYSTEM-OPERATIONS	601360000 CONTRACTUAL SERVICES-ACCOUNTING	\$3,375.00
	COLLECTION SYSTEM-OPERATIONS COLLECTION SYSTEM-OPERATIONS	601121000 CONTRACTUAL SERVICES-LEGAL 601360000 CONTRACTUAL SERVICES-OTHER 601320000 TRANSPORTATION EXPENSE 601340000 INSURANCE-GENERAL LIABILITY 601519000 RENTAL OF BULDING/REAL PROPERTY 601501000 TAXES 601500000 TAXES 601349000 MISCELLANEOUS 601211000 MISCELLANEOUS 601321000 MISCELLANEOUS 601590000 MISCELLANEOUS	\$4,133.09 \$3,615.00 \$6,827.61 \$9,233.75 \$11,100.00 \$19,569.60 \$6,606.80 \$1,333.06 \$2,025.84 \$1,885.65 \$15,860.34
	Expense Category Total:		\$283,016.61
	NO FUNCTION NEEDED NO FUNCTION NEEDED NO FUNCTION NEEDED	601520000 TRANSFERS PER BOND ORDINANCE 601440000 EQUIPMENT 601391000 OTHER DISBURSEMENTS	\$162,842.47 \$800.00 \$90,375.64
	Expense Category Total:		\$254,018.11
	Fund Total:		\$537,034.72
602 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED NO FUNCTION NEEDED	602381000 BONDS RETIRED (PRINCIPAL ONLY) 602382000 INTEREST PAID ON BONDS AND LOANS	\$90,000.00 \$27,647.50
	Expense Category Total:		\$117,647.50
	Fund Total:		\$117,647.50
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	604391000 GUARANTEED DEPOSIT REFUNDS	\$8,295.74
	Expense Category Total:		\$8,295.74
	Fund Total:		\$8,295.74
606 WASTEWATER UTILITY-OPERATING	COLLECTION SYSTEM-OPERATIONS COLLECTION SYSTEM-OPERATIONS COLLECTION SYSTEM-OPERATIONS COLLECTION SYSTEM-OPERATIONS COLLECTION SYSTEM-OPERATIONS COLLECTION SYSTEM-OPERATIONS COLLECTION SYSTEM-OPERATIONS	606210000 OFFICE SUPPLIES 606211000 OFFICE SUPPLIES 606360000 PLANT REPAIRS 606361000 SLUDGE REMOVAL EXPENSE 606320000 FUEL FOR POWER PRODUCTION 606220000 CHEMICALS 606230000 MATERIALS AND SUPPLIES	\$1,479.01 \$1,888.66 \$15,356.21 \$61,541.39 \$6,353.87 \$16,106.27 \$15,841.48

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

Fund Name	Expense Category	Account Title	Amount	
606 WASTEWATER UTILITY-OPERATING	COLLECTION SYSTEM-OPERATIONS	606352000 PURCHASED GAS	\$1,942.24	
	COLLECTION SYSTEM-OPERATIONS	606351000 ELECTRIC EXPENSE	\$46,728.92	
	COLLECTION SYSTEM-OPERATIONS	606312000 CONTRACTUAL SERVICES-PROFESSIONAL	\$295.00	
	COLLECTION SYSTEM-OPERATIONS	606340000 INSURANCE-GENERAL LIABILITY	\$9,233.75	
	COLLECTION SYSTEM-OPERATIONS	606519000 RENTAL OF BULDING/REAL PROPERTY	\$4,625.00	
	COLLECTION SYSTEM-OPERATIONS	606590000 MISCELLANEOUS	\$12,368.39	
	COLLECTION SYSTEM-OPERATIONS	606321000 MISCELLANEOUS	\$5,739.25	
	COLLECTION SYSTEM-OPERATIONS	606341000 MISCELLANEOUS	\$2,923.57	
	Expense Category Total:			\$202,423.01
	ADMINISTRATION AND GENERAL	606111000 ACCOUNTING AND COLLECTION LABOR	\$31,631.21	
	ADMINISTRATION AND GENERAL	606110 SALARIES AND WAGES-EMPLOYEES	\$94,811.12	
	ADMINISTRATION AND GENERAL	606120000 SALARIES AND WAGES-OFFICERS, DIRECTORS	\$5,848.75	
	ADMINISTRATION AND GENERAL	606121000 ADMINISTRATIVE AND GENERAL SALARIES	\$1,878.67	
	ADMINISTRATION AND GENERAL	606130000 EMPLOYEE PENSIONS AND BENEFITS	\$29,300.79	
	ADMINISTRATION AND GENERAL	606131000 MISCELLANEOUS	\$9,340.59	
Expense Category Total:			\$172,811.13	
NO FUNCTION NEEDED	606520000 TRANSFERS PER BOND ORDINANCE	\$214,782.09		
NO FUNCTION NEEDED	606440000 EQUIPMENT	\$800.00		
NO FUNCTION NEEDED	606391000 OTHER DISBURSEMENTS	\$16,034.88		
Expense Category Total:			\$231,616.97	
Fund Total:			\$606,851.11	
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607381000 BONDS RETIRED (PRINCIPAL ONLY)	\$115,000.00	
	NO FUNCTION NEEDED	6073182000 INTEREST PAID ON BONDS AND LOANS	\$69,202.50	
	Expense Category Total:			\$184,202.50
Fund Total:			\$184,202.50	
608 WASTEWATER UTILITY-DEPRE/IMPROVE	COLLECTION SYSTEM-OPERATIONS	608590000 CONTRACTUAL SERVICES-OTHER	\$32,591.98	
	Expense Category Total:			\$32,591.98
	Fund Total:			\$32,591.98
Total EXPENDITURES:			\$1,486,623.55	

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

CASH

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
		CORPORATION	140-0XXXX	\$0.00			\$428,386.87
		WASTEWATER	140-0XXXX	\$0.00			\$816,657.74
		WATER UTILITY	140-0XXXX	\$0.00			\$49,457.33

Total CASH: **\$1,294,501.94**

INVESTMENTS

<u>Purchase Date</u>	<u>Fund Name</u>	<u>Description</u>	<u>Serial No./Acct. No.</u>	<u>Investment Balance, Jan 1</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Purchase Cost</u>
11/06/2008	103 DONATIONS	CERTIFICATE OF DEPOSIT	085-8348-8	\$10,000.00	05/06/2009	2.00	\$10,000.00
04/13/2008	604 WATER UTILITY-CUSTOM ER DEPOSIT	CERTIFICATE OF DEPOSIT	08646815	\$12,000.00	10/13/2008	2.00	\$12,000.00
08/22/2008	604 WATER UTILITY-CUSTOM ER DEPOSIT	CERTIFICATE OF DEPOSIT	08561994	\$7,500.00	05/22/2009	2.00	\$7,500.00

Total by Fund: **\$19,500.00**

Total INVESTMENTS: **\$29,500.00**

Total Cash and Investments: **\$1,324,001.94**

FOR THE FISCAL YEAR ENDING 2008

PART 6 - INDEBTEDNESS

	<u>WATER UTILITY BONDS</u>	<u>WASTEWATER UTILITY BONDS</u>
OUTSTANDING 1-1-2008 (BEGINNING YEAR)	\$590,000.00	\$1,430,000.00
PRINCIPAL ISSUED DURING YEAR	\$0.00	\$0.00
PRINCIPAL RETIRED DURING YEAR	\$90,000.00	\$115,000.00
OUTSTANDING 12-31-2008 (ENDING YEAR)	\$500,000.00	\$1,315,000.00
INTEREST PAID DURING 2008 (FULL YEAR)	\$27,647.50	\$69,202.50

PART 7 - INTERGOVERNMENTAL EXPENDITURES

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

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

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UPLAND CIVIL TOWN

ID: 27-3-632

COUNTY: GRANT COUNTY

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

PAGE: 1

<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
CF-07-112	IOCRA/STAG	IOCRA/STAG	\$1,373,750.00	609 FEDERAL GRANTS # 1	\$1,169,389.95	\$1,169,389.95

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UPLAND CIVIL TOWN

ID: 27-3-632

COUNTY: GRANT COUNTY

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

PAGE: 1

<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT
 PART 10 - REPORT ON CAPITAL ASSETS
 FOR THE FISCAL YEAR ENDING 2008

COUNTY: GRANT COUNTY
 UNIT NAME: UPLAND CIVIL TOWN

ID: 27-3-632
 PAGE: 1

	101 GENERAL	201 MOTOR VEHICLE HIGHWAY	601 WATER UTILITY-OPERATING	606 WASTEWATER UTILITY-OPERATING
BALANCE, JANUARY 1	\$2,796,107.00	\$6,428,176.00	\$50,762,210.00	\$10,241,259.00
<u>ADDITIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$1,055.00	\$28,658.00	\$438,866.00	\$831,394.00
BUILDINGS	\$0.00	\$0.00	\$415,000.00	\$26,800.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$3,813,600.00	\$1,740,674.00
MACHINERY AND EQUIPMENT	\$19,385.00	\$0.00	\$509,816.00	\$295,946.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL ADDITIONS	<u>\$20,440.00</u>	<u>\$28,658.00</u>	<u>\$5,177,282.00</u>	<u>\$2,894,814.00</u>
<u>REDUCTIONS:</u>				
LAND	\$0.00	\$0.00	\$0.00	\$0.00
INFRASTRUCTURE	\$0.00	\$0.00	\$13,723.00	\$398,220.00
BUILDINGS	\$0.00	\$0.00	\$15,750.00	\$0.00
IMPROVEMENTS OTHER THAN BUILDINGS	\$0.00	\$0.00	\$293,179.00	\$0.00
MACHINERY AND EQUIPMENT	\$400.00	\$0.00	\$206,000.00	\$0.00
CONSTRUCTION IN PROGRESS	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
TOTAL REDUCTIONS	<u>\$400.00</u>	<u>\$0.00</u>	<u>\$528,652.00</u>	<u>\$398,220.00</u>
BALANCE, DECEMBER 31	<u>\$2,816,147.00</u>	<u>\$6,456,834.00</u>	<u>\$55,410,840.00</u>	<u>\$12,737,853.00</u>

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UPLAND CIVIL TOWN

ID: 27-3-632

COUNTY: GRANT COUNTY

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

PAGE: 1

<u>Federal ID</u>	<u>Name</u>	<u>Address</u>	<u>County of Operation</u>	<u>Name of Operating Officer</u>	<u>Phone Number</u>	<u>Description of Funding</u>	<u>Amount</u>
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