

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 2009)

FOR THE FISCAL YEAR THAT ENDED 2009

CONTENTS:

- PART 1 - STATEMENT OF RECEIPTS, DISBURSEMENTS, CASH BALANCES AND INVESTMENT BALANCES
- PART 2 - RECEIPT REPORT - ACTUAL RECEIPTS BY FUND
- PART 3 - DISBURSEMENTS REPORT BY FUND AND DEPARTMENT
- PART 4 - ENTERPRISE FUND REPORT: WATER, WASTEWATER, ELECTRIC, GAS, PUBLIC
TRANSPORTATION, TRASH COLLECTION
- PART 5 - CASH AND INVESTMENTS
- PART 6 - LONG-TERM INDEBTEDNESS (NOT USED FOR 2009)
- PART 7 - INTERGOVERNMENTAL EXPENDITURES
- PART 8 - STATEMENT OF FEDERAL GRANT RECEIPTS (NOT USED FOR 2009)
- PART 9 - STATEMENT OF STATE GRANT RECEIPTS (NOT USED FOR 2009)
- PART 10 - REPORT OF CAPITAL ASSETS (NOT USED FOR 2009)
- PART 11 - REPORT OF FINANCIAL ASSISTANCE TO NONGOVERNMENTAL ENTITIES

CERTIFICATION: This is to certify that the data contained in this report is accurate and agrees with the financial records, to the best of my knowledge and belief.

SIGNATURE OF OFFICIAL: _____

TITLE: CLERK-TREASURER

PRINTED NAME OF OFFICIAL: JANE ROCKWELL

DATE SIGNED: _____

ADDRESS: 87 N. MAIN STREET

CITY: UPLAND

P.O. BOX 428

EMAIL ADDRESS: JANER@EIWIFI.COM

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).

CASH UNITS ONLY

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

FOR THE FISCAL YEAR ENDING 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: GENERAL						
101 GENERAL	\$157,118.91	\$455,936.11	\$547,170.36	\$65,884.66	\$0.00	\$65,884.66
Total by Fund Type:	\$157,118.91	\$455,936.11	\$547,170.36	\$65,884.66	\$0.00	\$65,884.66
FUND TYPE: SPECIAL REVENUE						
103 DONATIONS	\$82,597.57	\$159.07	\$15,000.00	\$67,756.64	\$10,000.00	\$77,756.64
609 FEDERAL GRANTS # 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
211 LAW ENFORCEMENT CONTINUING ED	\$1,692.83	\$583.00	\$19.00	\$2,256.83	\$0.00	\$2,256.83
102 LEVY EXCESS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
202 LOCAL ROAD AND STREET	\$36,837.98	\$32,899.52	\$45,000.00	\$24,737.50	\$0.00	\$24,737.50
201 MOTOR VEHICLE HIGHWAY	\$70,379.70	\$99,158.58	\$126,660.36	\$42,877.92	\$0.00	\$42,877.92
447 RAINY DAY	\$0.00	\$9,706.20	\$0.00	\$9,706.20	\$0.00	\$9,706.20
203 RIVERBOAT	\$110,521.96	\$69,849.94	\$107,565.61	\$72,806.29	\$0.00	\$72,806.29
Total by Fund Type:	\$302,030.04	\$212,356.31	\$294,244.97	\$220,141.38	\$10,000.00	\$230,141.38
FUND TYPE: CAPITAL PROJECTS						
402 CUMULATIVE CAPITAL DEVELOPMENT	\$53,325.48	\$11,527.67	\$0.00	\$64,853.15	\$0.00	\$64,853.15
401 CUMULATIVE CAPITAL IMPROVEMENT	\$28,034.36	\$11,661.27	\$0.00	\$39,695.63	\$0.00	\$39,695.63
501 DONATION (CAPITAL PROJECT)	\$33,502.88	\$0.00	\$8,352.84	\$25,150.04	\$0.00	\$25,150.04
Total by Fund Type:	\$114,862.72	\$23,188.94	\$8,352.84	\$129,698.82	\$0.00	\$129,698.82
FUND TYPE: AGENCY						
701 PAYROLL	\$2,664.56	\$497,105.91	\$492,358.23	\$7,412.24	\$0.00	\$7,412.24
Total by Fund Type:	\$2,664.56	\$497,105.91	\$492,358.23	\$7,412.24	\$0.00	\$7,412.24

(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 2009

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2009</u>	2009 <u>Receipts</u>	2009 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2009</u>	Investments <u>at 12/31/2009</u>	Total Cash and Investments <u>at 12/31/2009</u>
Section I						
Subtotal All Funds:	\$576,676.23	\$1,188,587.27	\$1,342,126.40	\$423,137.10	\$10,000.00	\$433,137.10
Section II						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$1,188,587.27	\$1,342,126.40			

**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 2009

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2009</u>	<u>2009 Receipts</u>	<u>2009 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2009</u>	<u>Investments at 12/31/2009</u>	<u>Total Cash and Investments at 12/31/2009</u>
Section I						
FUND TYPE: ENTERPRISE						
607 WASTEWATER UTIL-BOND AND INTEREST	\$30,579.59	\$249,443.75	\$229,963.13	\$50,060.21	\$0.00	\$50,060.21
609 WASTEWATER UTILITY-CONSTRUCTION	\$0.00	\$58,321.42	\$58,321.42	\$0.00	\$0.00	\$0.00
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	\$9,518.44	\$10,500.00	\$17,000.00	\$3,018.44	\$0.00	\$3,018.44
606 WASTEWATER UTILITY-OPERATING	\$16,105.69	\$648,740.25	\$637,199.51	\$27,646.43	\$0.00	\$27,646.43
602 WATER UTILITY-BOND AND INTEREST	\$172,033.10	\$77,977.84	\$113,462.50	\$136,548.44	\$0.00	\$136,548.44
605 WATER UTILITY-CONSTRUCTION	\$339.51	\$0.00	\$0.00	\$339.51	\$0.00	\$339.51
604 WATER UTILITY-CUSTOMER DEPOSIT	\$28,532.36	\$13,545.00	\$6,945.00	\$35,132.36	\$19,500.00	\$54,632.36
600 WATER UTILITY-DEBT RESERVE	\$217,511.13	\$7,868.30	\$0.00	\$225,379.43	\$0.00	\$225,379.43
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$0.00	\$68,523.51	\$0.00	\$68,523.51	\$0.00	\$68,523.51
601 WATER UTILITY-OPERATING	\$54,206.09	\$512,364.48	\$459,922.71	\$106,647.86	\$0.00	\$106,647.86
Total by Fund Type:	\$717,825.91	\$1,647,284.55	\$1,522,814.27	\$842,296.19	\$19,500.00	\$861,796.19

Subtotal All Funds:	\$717,825.91	\$1,647,284.55	\$1,522,814.27	\$842,296.19	\$19,500.00	\$861,796.19
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Section II

Less:

Investment Sales	\$0.00					
Investment Purchases				\$0.00		
Transfers In		\$348,150.38				
Transfers Out				\$348,150.58		
Net Receipts and Disbursements		\$1,299,134.17		\$1,174,663.69		

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

TRANSFERS IN DO NOT MATCH TRANSFERS OUT! PLEASE CORRECT.

UNIT NAME: UPLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: GRANT COUNTY

FOR THE FISCAL YEAR ENDING 2009

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110000	GENERAL PROPERTY TAXES	\$187,465.57
	Total for: TAXES	\$187,465.57
1013520000	LIQUOR GALLONAGE TAX DISTRIBUTION	\$8,748.81
1013530000	CIGARETTE TAX DISTR-GENERAL FUND	\$3,180.34
101121000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$4,740.00
*****	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$17,073.82
*****	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$0.00
1011250000	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$73,262.00
	Total for: INTERGOVERNMENTAL	\$107,004.97
101426000	FIRE PROTECTION CONTRACTS	\$14,933.96
101434000	PARKING METER FINES AND PENALTIES	\$60.00
101471000	PARKING METER FINES AND PENALTIES	\$3,680.00
1019330000	CHARGES FOR SERVICES, OTHER SANITATION	\$95,929.50
	Total for: CHARGES FOR SERVICES	\$114,603.46
1016100000	INTEREST EARNED	\$39.15
101932000	RENTAL OF PROPERTY	\$28,200.00
1016400000	CABLE TV FRANCHISE	\$15,478.12
	Total for: MISCELLANEOUS	\$43,717.27
101913000	INSURANCE REIMBURSEMENTS	\$51.00
101960000	REFUNDS-OTHER	\$2,978.50
1019900000	OTHER FINANCING SOURCES	\$115.34
	Total for: OTHER FINANCING SOURCES	\$3,144.84
	TOTAL RECEIPTS FOR 101 GENERAL	\$455,936.11
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201357000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$98,529.35
	Total for: INTERGOVERNMENTAL	\$98,529.35
201436000	SWEEPING STREETS	\$360.00
	Total for: CHARGES FOR SERVICES	\$360.00
2019600000	REFUNDS-OTHER	\$269.23
	Total for: OTHER FINANCING SOURCES	\$269.23
	TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY	\$99,158.58
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
2023580000	LOCAL ROAD AND STREET DISTRIBUTION	\$32,899.52
	Total for: INTERGOVERNMENTAL	\$32,899.52
	TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET	\$32,899.52
Fund:	<u>103 DONATIONS</u>	

PART 2 - RECEIPTS
FOR THE FISCAL YEAR ENDING 2009

UNIT NAME: UPLAND CIVIL TOWN

COUNTY: GRANT COUNTY

	<u>Title</u>	<u>Amount</u>
Fund: <u>103 DONATIONS</u>		
103610000	INTEREST EARNED	\$159.07
	Total for: MISCELLANEOUS	\$159.07
TOTAL RECEIPTS FOR 103 DONATIONS		\$159.07
Fund: <u>211 LAW ENFORCEMENT CONTINUING ED</u>		
2114220000	GUN PERMITS	\$460.00
	Total for: LICENSES AND PERMITS	\$460.00
2114210000	ACCIDENT REPORT COPIES	\$88.00
	Total for: CHARGES FOR SERVICES	\$88.00
211423000	NET PROCEEDS FROM BORROWINGS	\$35.00
	Total for: OTHER FINANCING SOURCES	\$35.00
TOTAL RECEIPTS FOR 211 LAW ENFORCEMENT CONTINUING ED		\$583.00
Fund: <u>203 RIVERBOAT</u>		
203001000	INTERGOVERNMENTAL REVENUE, OTHER	\$69,849.94
	Total for: INTERGOVERNMENTAL	\$69,849.94
TOTAL RECEIPTS FOR 203 RIVERBOAT		\$69,849.94
Fund: <u>447 RAINY DAY</u>		
4473600000	INTERGOVERNMENTAL REVENUE, OTHER	\$9,706.20
	Total for: INTERGOVERNMENTAL	\$9,706.20
TOTAL RECEIPTS FOR 447 RAINY DAY		\$9,706.20
Fund: <u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>		
4021100000	INTERGOVERNMENTAL REVENUE, OTHER	\$11,527.67
	Total for: INTERGOVERNMENTAL	\$11,527.67
TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT		\$11,527.67
Fund: <u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>		
401354000	CIGARETTE TAX DISTR-CCI FUND	\$11,661.27
401354000	CIGARETTE TAX DISTR-CCI FUND	\$0.00
	Total for: INTERGOVERNMENTAL	\$11,661.27
TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT		\$11,661.27
Fund: <u>701 PAYROLL</u>		
701110000	AGENCY FUND ADDITIONS	\$497,105.91
	Total for: OTHER FINANCING SOURCES	\$497,105.91
TOTAL RECEIPTS FOR 701 PAYROLL		\$497,105.91

UNIT NAME: UPLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: GRANT COUNTY

FOR THE FISCAL YEAR ENDING 2009

<u>Title</u>	<u>Amount</u>
Fund: <u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
Total Receipts:	\$1,188,587.27

(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3A- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

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

Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$58,077.94
	SUPPLIES		\$17,676.07
	OTHER SERVICES AND CHARGES		\$37,082.21
	CAPITAL OUTLAY		\$13,824.14
	TOTAL		\$126,660.36

Fund:	202 LOCAL ROAD AND STREET		
	CAPITAL OUTLAY		\$45,000.00
	TOTAL		\$45,000.00

Fund:	103 DONATIONS		
	OTHER DISBURSEMENTS		\$15,000.00
	TOTAL		\$15,000.00

Fund:	211 LAW ENFORCEMENT CONTINUING ED		
	SUPPLIES		\$19.00
	TOTAL		\$19.00

Fund:	203 RIVERBOAT		
	OTHER SERVICES AND CHARGES		\$12,936.48
	CAPITAL OUTLAY		\$48,578.50
	OTHER DISBURSEMENTS		\$0.00
	INTERFUND LOANS		\$46,050.63
	TOTAL		\$107,565.61

Fund:	501 DONATION (CAPITAL PROJECT)		
	OTHER DISBURSEMENTS		\$8,352.84
	TOTAL		\$8,352.84

Fund:	401 CUMULATIVE CAPITAL IMPROVEMENT		
	CAPITAL OUTLAY		\$0.00
	TOTAL		\$0.00

Fund:	701 PAYROLL		
	AGENCY FUND DEDUCTIONS		\$492,358.23
	TOTAL		\$492,358.23

TOTAL DISBURSEMENTS:			\$794,956.04
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(CTAR-1) ANNUAL FINANCIAL REPORT
PART 3B- DISBURSEMENTS
FOR THE FISCAL YEAR ENDING 2009

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

Fund: 101 GENERAL

Dept: GENERAL GOVERNMENT EXPENSE

PERSONAL SERVICES	\$250,050.45
SUPPLIES	\$36,868.44
OTHER SERVICES AND CHARGES	\$214,779.73
DEBT SERVICE-PRINCIPAL	\$44,450.00
CAPITAL OUTLAY	\$1,021.74
TRANSFER OF FUNDS	\$0.00

TOTAL **\$547,170.36**

BY OBJECT FOR GENERAL

PERSONAL SERVICES	\$250,050.45
SUPPLIES	\$36,868.44
OTHER SERVICES AND CHARGES	\$214,779.73
CAPITAL OUTLAY	\$1,021.74
OTHER DISBURSEMENTS	\$0.00
TRANSFER OF FUNDS	\$0.00
PURCHASE OF INVESTMENTS	\$0.00

TOTAL GENERAL **\$547,170.36**

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

REVENUES

Fund Name	Expense Category	Account Title	Amount
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	6014410000 METERED-RESIDENTIAL METERED SALES	\$461,967.38
	NO FUNCTION NEEDED	601442000 MISC. SERVICE REVENUES TAP/CAPACITY FEES	\$4,364.00
	NO FUNCTION NEEDED	6014440000 PENALTIES PENALTIES	\$2,499.97
	NO FUNCTION NEEDED	601446000 RECONNECT FEE WATER RECONNECT FEES	\$975.00
	NO FUNCTION NEEDED	6014430000 OTHER REVENUE SALES TAX COLLECTED	\$22,530.18
	NO FUNCTION NEEDED	601990000 OTHER REVENUE OTHER	\$692.02
	NO FUNCTION NEEDED	601448000 OTHER REVENUE BAD CHECK CHARGE	\$20.00
	NO FUNCTION NEEDED	601914000 OTHER REVENUE OTHER DAMAGE REIMB - THIRD PARTY	\$278.05
	NO FUNCTION NEEDED	601610000 INTEREST EARNED INTEREST EARNED	\$357.88
	NO FUNCTION NEEDED	601501000 RENTAL OF PROPERTY RENTAL OF WATER TOWER	\$17,030.00
	NO FUNCTION NEEDED	6019600000 REFUNDS-OTHER REFUNDS	\$1,650.00
	Expense Category Total:		\$512,364.48
	Fund Total:		\$512,364.48
602 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED		\$77,977.84
	Expense Category Total:		\$77,977.84
	Fund Total:		\$77,977.84
603 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	6039200000 TRANSFER PER BOND ORDINANCE TRANSFER	\$2,360.49
	NO FUNCTION NEEDED	INTERFUND LOAN PROCEEDS HYDRANT RENTAL	\$66,163.02
	Expense Category Total:		\$68,523.51
	Fund Total:		\$68,523.51
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	6044450000 GUARANTEED REVENUES METER DEPOSITS	\$13,545.00
	Expense Category Total:		\$13,545.00
	Fund Total:		\$13,545.00
600 WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED		\$7,868.30
	Expense Category Total:		\$7,868.30
	Fund Total:		\$7,868.30
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606441000 METERED-RESIDENTIAL DAILY RECEIPTS	\$582,854.45

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606442000 SEWER INSPECTIONS SEWAGE TAP FEES	\$3,000.00
	NO FUNCTION NEEDED	6064440000 PENALTIES PENALTIES	\$11,280.56
	NO FUNCTION NEEDED	6064500000 SEWER CONNECTION FEES CAPACITY FEES	\$2,080.00
	NO FUNCTION NEEDED	606990000 OTHER REVENUE OTHER	\$49,394.19
	NO FUNCTION NEEDED	606448000 OTHER REVENUE BAD CHECK CHARGE	\$50.00
	NO FUNCTION NEEDED	6066100000 INTEREST EARNED INTEREST EARNED	\$81.05
	Expense Category Total:		\$648,740.25
	Fund Total:		\$648,740.25
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	6079310000 TRANSFER PER BOND ORDINANCE TRANSFER BOND_INT	\$249,443.75
	Expense Category Total:		\$249,443.75
	Fund Total:		\$249,443.75
608 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	6089310000 TRANSFER OF FUNDS-OTHER TRANSFER	\$10,500.00
	Expense Category Total:		\$10,500.00
	Fund Total:		\$10,500.00
609 WASTEWATER UTILITY-CONSTRUCTION WASTEWATER CONSTRUCTION	NO FUNCTION NEEDED		\$58,321.42
	Expense Category Total:		\$58,321.42
	Fund Total:		\$58,321.42
Total REVENUES:			\$1,647,284.55

EXPENDITURES

601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	601001110000 ACCOUNTING AND COLLECTION LABOR PLANT WAGES AND LABOR	\$70,043.03
	GENERAL CATEGORIES	601001120000 SALARIES AND WAGES-OFFICERS, DIRECTORS SALARY OF TOWN COUNCIL	\$4,903.65
	GENERAL CATEGORIES	6010011110000 ADMINISTRATIVE AND GENERAL SALARIES OFFICE SALARIES	\$32,293.18
	GENERAL CATEGORIES	6010011300000 EMPLOYEE PENSIONS AND BENEFITS EMPLOYEE BENEFITS	\$27,646.47
	GENERAL CATEGORIES	601001210000 OFFICE SUPPLIES OFFICE SUPPLIES	\$3,049.60
	GENERAL CATEGORIES	601001351000 PURCHASED POWER PURCHASED POWER	\$15,027.18

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Fund Name	Expense Category	Account Title	Amount	
601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	601001220000 CHEMICALS CHEMICALS	\$4,303.42	
	GENERAL CATEGORIES	601001230000 MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES	\$22,739.56	
	GENERAL CATEGORIES	601022352000 PURCHASED GAS GAS HEAT	\$1,335.19	
	GENERAL CATEGORIES	601001361000 REPAIRS REPAIRS AND MAINTENANCE	\$9,877.34	
	GENERAL CATEGORIES	601001121000 CONTRACTUAL SERVICES-LEGAL COMPENSATION OF TOWN ATTORNEY	\$3,757.35	
	GENERAL CATEGORIES	601001360000 CONTRACTUAL SERVICES-OTHER CONTRACTUAL SERVICES	\$8,806.62	
	GENERAL CATEGORIES	601001320000 TRANSPORTATION EXPENSE TRANSPORTATIONS	\$3,827.18	
	GENERAL CATEGORIES	601001340000 INSURANCE-GENERAL LIABILITY INSURANCE	\$12,994.75	
	GENERAL CATEGORIES	601001370000 RENTS RENTS	\$170.91	
	GENERAL CATEGORIES	601001519000 RENTAL OF BULDING/REAL PROPERTY RENTAL OF TOWN HALL	\$11,100.00	
	GENERAL CATEGORIES	601001501000 TAXES TAXES - SALES/UTILITY RECEIPTS	\$28,803.21	
	GENERAL CATEGORIES	60100159000000 MISCELLANEOUS MISCELLANEOUS	\$10,343.07	
	Expense Category Total:			\$271,021.71
		NO FUNCTION NEEDED	6010015200000 TRANSFERS PER BOND ORDINANCE TRANSFER FROM OPERATING	\$88,206.83
		NO FUNCTION NEEDED	601001440000 EQUIPMENT EQUIPMENT	\$610.98
	NO FUNCTION NEEDED	601001391000 CAPITAL OUTLAY-OTHER SRF LOAN PAYMENT	\$100,083.19	
Expense Category Total:			\$188,901.00	
Fund Total:			\$459,922.71	
602 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	602001381000 BONDS RETIRED (PRINCIPAL ONLY) BONDS AND LOAN	\$90,000.00	
	NO FUNCTION NEEDED	6020013820000 INTEREST PAID ON BONDS AND LOANS INTEREST AND FEES	\$23,462.50	
Expense Category Total:			\$113,462.50	
Fund Total:			\$113,462.50	
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	6040013910000 GUARANTEED DEPOSIT REFUNDS METER DEPOSITS REFUNDS	\$6,945.00	
Expense Category Total:			\$6,945.00	
Fund Total:			\$6,945.00	
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606001110000 SALARIES AND	\$90,437.56	

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	WAGES-EMPLOYEES SALARIES AND WAGES 606001120000 SALARIES AND WAGES-OFFICERS,	\$5,884.50
	GENERAL CATEGORIES	DIRECTORS SALARY OF TOWN COUNCIL 606001111000 ADMINISTRATIVE AND GENERAL	\$32,293.11
	GENERAL CATEGORIES	SALARIES OFFICE SALAIRES 606001130000 EMPLOYEE PENSIONS AND	\$28,518.63
	GENERAL CATEGORIES	BENEFITS EMPLOYEE BENEFITS 606001210000 OFFICE SUPPLIES OFFICE	\$2,739.47
	GENERAL CATEGORIES	SUPPLIES 606001351000 PURCHASED POWER PURCHASED	\$64,268.56
	GENERAL CATEGORIES	POWER 606001220000 CHEMICALS CHEMICALS	\$15,622.88
	GENERAL CATEGORIES	606001230000 MATERIALS AND SUPPLIES	\$14,217.55
	GENERAL CATEGORIES	MATERIALS AND SUPPLIES 606001352000 PURCHASED GAS GAS HEAT	\$2,010.66
	GENERAL CATEGORIES	606001360000 REPAIRS REPAIRS AND	\$29,295.54
	GENERAL CATEGORIES	MAINTENANCE 606001121000 CONTRACTUAL SERVICES-LEGAL	\$6,005.88
	GENERAL CATEGORIES	COMPENSATION OF TOWN ATTORNEY 60600013610000 CONTRACTUAL	\$27,929.62
	GENERAL CATEGORIES	SERVICES-OTHER CONTRACTUAL SERVICES 606001320000 TRANSPORTATION EXPENSE	\$3,827.26
	GENERAL CATEGORIES	TRANSPORTATION EXPENSE 606001340000 INSURANCE-GENERAL LIABILITY	\$12,994.75
	GENERAL CATEGORIES	INSURANCE 606001370000 RENTS RENTS	\$204.31
	GENERAL CATEGORIES	606001519000 RENTAL OF BULDING/REAL	\$11,100.00
	GENERAL CATEGORIES	PROPERTY RENTAL OF TOWN HALL 606001590000 MISCELLANEOUS MISCELLANEOUS	\$5,188.61
		EXPENSE	\$352,538.89
	NO FUNCTION NEEDED	606001520000 TRANSFERS PER BOND	\$259,943.75
	NO FUNCTION NEEDED	ORDINANCE TRANSFERS 606001391000 DEBT SERVICE OF PRINCIPAL	\$16,034.88
	NO FUNCTION NEEDED	PAYMENT ON LOAN 606001440000 EQUIPMENT EQUIPMENT	\$319.68
	NO FUNCTION NEEDED	606001321000 OTHER DISBURSEMENTS	\$8,362.31
		SUBSCRIPTION AND DUES	\$284,660.62
			\$637,199.51
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	607001381000 BONDS RETIRED (PRINCIPAL ONLY)	\$120,000.00
	NO FUNCTION NEEDED	BONDS AND LOAN 6070013820000 BONDS RETIRED (PRINCIPAL	\$63,912.50
		ONLY) INTERST AND FEES	

PART 4 - ENTERPRISE FUND REPORT
FOR THE FISCAL YEAR ENDING 2009

Fund Name	Expense Category	Account Title	Amount
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	60700152000 BONDS RETIRED (PRINCIPAL ONLY) REPAYMENT OF LOAN	\$46,050.63
Expense Category Total:			\$229,963.13
Fund Total:			\$229,963.13
608 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	60800159000 CAPITAL OUTLAY-OTHER MISC EXPENSE	\$17,000.00
Expense Category Total:			\$17,000.00
Fund Total:			\$17,000.00
609 WASTEWATER UTILITY-CONSTRUCTION WASTEWATER CONSTRUCTION	NO FUNCTION NEEDED	60900159000 CONSTRUCTION MISC EXPENSE	\$58,321.42
Expense Category Total:			\$58,321.42
Fund Total:			\$58,321.42
Total EXPENDITURES:			\$1,522,814.27

PART 5 - CASH AND INVESTMENTS
FOR THE FISCAL YEAR ENDING 2009

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>
		UPLAND CORPORATION	140-XXXX-X				\$1,265,433.29

Total CASH: **\$1,265,433.29**

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>
05/08/2009	103 DONATIONS	CERTIFICATE OF DEPOSIT	085-8348-8	\$10,000.00	11/10/2009	1.00	\$10,000.00

Total by Fund: **\$10,000.00**

05/22/2009	604 WATER UTILITY-CUSTOM ER DEPOSIT	CERTIFICATE OF DEPOSIT	085-6190-4	\$7,500.00	02/22/2010	1.00	\$7,500.00
04/13/2009	604 WATER UTILITY-CUSTOM ER DEPOSIT	CERTIFICATE OF DEPOSIT	08646815	\$12,000.00	10/13/2009	1.00	\$12,000.00

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

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

Total Cash and Investments: **\$1,294,933.29**

(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: UPLAND CIVIL TOWN
COUNTY: GRANT COUNTY

ID: 27-3-632

PAGE: 1

FOR THE FISCAL YEAR ENDING 2009

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:

	\$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 2009

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>
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(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 2009

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 2009

COUNTY: GRANT COUNTY
UNIT NAME: UPLAND CIVIL TOWN

ID: 27-3-632
PAGE: 1

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

(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 2009

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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