

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 2010

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

SIGNATURE OF OFFICIAL: \_\_\_\_\_

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 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
<b>Section I</b>						
<b>FUND TYPE: GENERAL</b>						
101 GENERAL	\$65,884.66	\$597,432.28	\$611,393.91	\$51,923.03	\$0.00	\$51,923.03
<b>Total by Fund Type:</b>	<b>\$65,884.66</b>	<b>\$597,432.28</b>	<b>\$611,393.91</b>	<b>\$51,923.03</b>	<b>\$0.00</b>	<b>\$51,923.03</b>
<b>FUND TYPE: SPECIAL REVENUE</b>						
103 DONATIONS	\$67,756.64	\$54.84	\$42,392.90	\$25,418.58	\$10,000.00	\$35,418.58
609 FEDERAL GRANTS # 1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
211 LAW ENFORCEMENT CONTINUING ED	\$2,256.83	\$920.00	\$1,130.00	\$2,046.83	\$0.00	\$2,046.83
102 LEVY EXCESS	\$0.00	\$875.24	\$0.00	\$875.24	\$0.00	\$875.24
202 LOCAL ROAD AND STREET	\$24,737.50	\$36,087.52	\$43,915.00	\$16,910.02	\$0.00	\$16,910.02
201 MOTOR VEHICLE HIGHWAY	\$42,877.92	\$98,088.72	\$113,029.23	\$27,937.41	\$0.00	\$27,937.41
447 RAINY DAY	\$9,706.20	\$912.19	\$0.00	\$10,618.39	\$0.00	\$10,618.39
203 RIVERBOAT	\$72,806.29	\$23,799.31	\$0.00	\$96,605.60	\$0.00	\$96,605.60
<b>Total by Fund Type:</b>	<b>\$220,141.38</b>	<b>\$160,737.82</b>	<b>\$200,467.13</b>	<b>\$180,412.07</b>	<b>\$10,000.00</b>	<b>\$190,412.07</b>
<b>FUND TYPE: CAPITAL PROJECTS</b>						
402 CUMULATIVE CAPITAL DEVELOPMENT	\$64,853.15	\$17,456.39	\$0.00	\$82,309.54	\$0.00	\$82,309.54
401 CUMULATIVE CAPITAL IMPROVEMENT	\$39,695.63	\$11,135.06	\$13,000.00	\$37,830.69	\$0.00	\$37,830.69
501 DONATION (CAPITAL PROJECT)	\$25,150.04	\$0.00	\$24,236.65	\$913.39	\$0.00	\$913.39
<b>Total by Fund Type:</b>	<b>\$129,698.82</b>	<b>\$28,591.45</b>	<b>\$37,236.65</b>	<b>\$121,053.62</b>	<b>\$0.00</b>	<b>\$121,053.62</b>
<b>FUND TYPE: AGENCY</b>						
701 PAYROLL	\$7,412.24	\$501,213.21	\$504,783.59	\$3,841.86	\$0.00	\$3,841.86
<b>Total by Fund Type:</b>	<b>\$7,412.24</b>	<b>\$501,213.21</b>	<b>\$504,783.59</b>	<b>\$3,841.86</b>	<b>\$0.00</b>	<b>\$3,841.86</b>

(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 2010

PAGE: 2

<u>Funds</u>	Beginning Cash Fund Balances <u>01/01/2010</u>	2010 <u>Receipts</u>	2010 <u>Disbursements</u>	Ending Cash Fund Balances <u>12/31/2010</u>	Investments <u>at 12/31/2010</u>	Total Cash and Investments <u>at 12/31/2010</u>
<b>Section I</b>						
<b>Subtotal All Funds:</b>	<b>\$423,137.10</b>	<b>\$1,287,974.76</b>	<b>\$1,353,881.28</b>	<b>\$357,230.58</b>	<b>\$10,000.00</b>	<b>\$367,230.58</b>
<b>Section II</b>						
Less:						
Investment Sales		\$0.00				
Investment Purchases			\$0.00			
Transfers In		\$0.00				
Transfers Out			\$0.00			
Net Receipts and Disbursements		\$1,287,974.76	\$1,353,881.28			

**CASH UNITS ONLY**

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

FOR THE FISCAL YEAR ENDING 2010

<u>Funds</u>	<u>Beginning Cash Fund Balances 01/01/2010</u>	<u>2010 Receipts</u>	<u>2010 Disbursements</u>	<u>Ending Cash Fund Balances 12/31/2010</u>	<u>Investments at 12/31/2010</u>	<u>Total Cash and Investments at 12/31/2010</u>
<b>Section I</b>						
<b>FUND TYPE: ENTERPRISE</b>						
607 WASTEWATER UTIL-BOND AND INTEREST	\$50,060.21	\$209,296.24	\$183,332.50	\$76,023.95	\$0.00	\$76,023.95
609 WASTEWATER UTILITY-CONSTRUCTION	\$0.00	\$0.00	\$0.00	\$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	\$3,018.44	\$0.00	\$0.00	\$3,018.44	\$0.00	\$3,018.44
606 WASTEWATER UTILITY-OPERATING	\$27,646.43	\$644,489.10	\$615,259.13	\$56,876.40	\$0.00	\$56,876.40
602 WATER UTILITY-BOND AND INTEREST	\$136,548.44	\$234,107.22	\$186,356.31	\$184,299.35	\$0.00	\$184,299.35
605 WATER UTILITY-CONSTRUCTION	\$339.51	\$0.00	\$0.00	\$339.51	\$0.00	\$339.51
604 WATER UTILITY-CUSTOMER DEPOSIT	\$35,132.36	\$11,375.00	\$9,445.00	\$37,062.36	\$19,500.00	\$56,562.36
600 WATER UTILITY-DEBT RESERVE	\$225,379.43	\$7,868.30	\$0.00	\$233,247.73	\$0.00	\$233,247.73
603 WATER UTILITY-DEPRECIATION/IMPROVE	\$68,523.51	\$0.00	\$0.00	\$68,523.51	\$0.00	\$68,523.51
601 WATER UTILITY-OPERATING	\$106,647.86	\$620,334.48	\$561,302.88	\$165,679.46	\$0.00	\$165,679.46
<b>Total by Fund Type:</b>	<b>\$842,296.19</b>	<b>\$1,727,470.34</b>	<b>\$1,555,695.82</b>	<b>\$1,014,070.71</b>	<b>\$19,500.00</b>	<b>\$1,033,570.71</b>
<b>Subtotal All Funds:</b>	<b>\$842,296.19</b>	<b>\$1,727,470.34</b>	<b>\$1,555,695.82</b>	<b>\$1,014,070.71</b>	<b>\$19,500.00</b>	<b>\$1,033,570.71</b>

**Section II**

Less:

Investment Sales	\$0.00	
Investment Purchases		\$0.00
Transfers In	\$451,271.76	
Transfers Out		\$451,271.76
<b>Net Receipts and Disbursements</b>	<b>\$1,276,198.58</b>	<b>\$1,104,424.06</b>

UNIT NAME: UPLAND CIVIL TOWN

PART 2 - RECEIPTS

COUNTY: GRANT COUNTY

FOR THE FISCAL YEAR ENDING 2010

	<u>Title</u>	<u>Amount</u>
Fund:	<u>101 GENERAL</u>	
101110000	GENERAL PROPERTY TAXES	\$286,946.11
	<b>Total for: TAXES</b>	<b>\$286,946.11</b>
1013520000	LIQUOR GALLONAGE TAX DISTRIBUTION	\$6,405.29
1013530000	CIGARETTE TAX DISTR-GENERAL FUND	\$3,036.84
101121000	FINANCIAL INSTITUTION TAX INTERGOVERNMENTAL	\$2,181.00
*****	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$26,883.01
*****	AUTO AND AIRCRAFT EXCISE TAX INTERGOVERNMENTAL	\$0.00
1011250000	COUNTY OPTION INCOME TAX INTERGOVERNMENTAL	\$85,477.00
101124000	CEDIT INTERGOVERNMENTAL	\$21,063.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$145,046.14</b>
101426000	FIRE PROTECTION CONTRACTS	\$16,505.48
101434000	PARKING METER FINES AND PENALTIES	\$45.00
101471000	PARKING METER FINES AND PENALTIES	\$3,100.00
1019330000	CHARGES FOR SERVICES, OTHER SANITATION	\$94,366.84
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$114,017.32</b>
1016100000	INTEREST EARNED	\$0.00
101932000	RENTAL OF PROPERTY	\$28,200.00
1016400000	CABLE TV FRANCHISE	\$15,288.70
	<b>Total for: MISCELLANEOUS</b>	<b>\$43,488.70</b>
1019110000	SALE OF CAPITAL ASSETS	\$800.00
101913000	INSURANCE REIMBURSEMENTS	\$2,077.00
101960000	REFUNDS-OTHER	\$57.00
1019900000	OTHER FINANCING SOURCES	\$5,000.01
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$7,934.01</b>
	<b>TOTAL RECEIPTS FOR 101 GENERAL</b>	<b>\$597,432.28</b>
Fund:	<u>201 MOTOR VEHICLE HIGHWAY</u>	
201357000	MOTOR VEHICLE HIGHWAY DISTRIBUTION	\$94,938.72
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$94,938.72</b>
201436000	SWEEPING STREETS	\$0.00
	<b>Total for: CHARGES FOR SERVICES</b>	<b>\$0.00</b>
201911000	SALE OF CAPITAL ASSETS	\$3,150.00
2019600000	REFUNDS-OTHER	\$0.00
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$3,150.00</b>
	<b>TOTAL RECEIPTS FOR 201 MOTOR VEHICLE HIGHWAY</b>	<b>\$98,088.72</b>
Fund:	<u>202 LOCAL ROAD AND STREET</u>	
2023580000	LOCAL ROAD AND STREET DISTRIBUTION	\$36,087.52
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$36,087.52</b>

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: UPLAND CIVIL TOWN

COUNTY: GRANT COUNTY

<u>Title</u>	<u>Amount</u>
<b>TOTAL RECEIPTS FOR 202 LOCAL ROAD AND STREET</b>	<b>\$36,087.52</b>
Fund: <u>103 DONATIONS</u>	
103610000 INTEREST EARNED	\$0.00
103610000 INTEREST EARNED	\$54.84
<b>Total for: MISCELLANEOUS</b>	<b>\$54.84</b>
<b>TOTAL RECEIPTS FOR 103 DONATIONS</b>	<b>\$54.84</b>
Fund: <u>211 LAW ENFORCEMENT CONTINUING ED</u>	
2114220000 GUN PERMITS	\$770.00
<b>Total for: LICENSES AND PERMITS</b>	<b>\$770.00</b>
2114210000 ACCIDENT REPORT COPIES	\$95.00
2114230000 POLICE REPORTS	\$55.00
<b>Total for: CHARGES FOR SERVICES</b>	<b>\$150.00</b>
<b>TOTAL RECEIPTS FOR 211 LAW ENFORCEMENT CONTINUING ED</b>	<b>\$920.00</b>
Fund: <u>203 RIVERBOAT</u>	
203001000 INTERGOVERNMENTAL REVENUE, OTHER	\$23,799.31
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$23,799.31</b>
<b>TOTAL RECEIPTS FOR 203 RIVERBOAT</b>	<b>\$23,799.31</b>
Fund: <u>447 RAINY DAY</u>	
4473600000 INTERGOVERNMENTAL REVENUE, OTHER	\$912.19
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$912.19</b>
<b>TOTAL RECEIPTS FOR 447 RAINY DAY</b>	<b>\$912.19</b>
Fund: <u>102 LEVY EXCESS</u>	
***** INTERGOVERNMENTAL REVENUE, OTHER	\$875.24
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$875.24</b>
<b>TOTAL RECEIPTS FOR 102 LEVY EXCESS</b>	<b>\$875.24</b>
Fund: <u>402 CUMULATIVE CAPITAL DEVELOPMENT</u>	
4021100000 INTERGOVERNMENTAL REVENUE, OTHER	\$17,400.59
<b>Total for: INTERGOVERNMENTAL</b>	<b>\$17,400.59</b>
402449000 ADJUSTMENT	\$55.80
<b>Total for: MISCELLANEOUS</b>	<b>\$55.80</b>
<b>TOTAL RECEIPTS FOR 402 CUMULATIVE CAPITAL DEVELOPMENT</b>	<b>\$17,456.39</b>
Fund: <u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
401354000 CIGARETTE TAX DISTR-CCI FUND	\$11,135.06

PART 2 - RECEIPTS  
FOR THE FISCAL YEAR ENDING 2010

UNIT NAME: UPLAND CIVIL TOWN

COUNTY: GRANT COUNTY

	<u>Title</u>	<u>Amount</u>
Fund:	<u>401 CUMULATIVE CAPITAL IMPROVEMENT</u>	
401354000	CIGARETTE TAX DISTR-CCI FUND	\$0.00
	<b>Total for: INTERGOVERNMENTAL</b>	<b>\$11,135.06</b>
	<b>TOTAL RECEIPTS FOR 401 CUMULATIVE CAPITAL IMPROVEMENT</b>	<b>\$11,135.06</b>
Fund:	<u>701 PAYROLL</u>	
701110000	AGENCY FUND ADDITIONS	\$501,213.21
	<b>Total for: OTHER FINANCING SOURCES</b>	<b>\$501,213.21</b>
	<b>TOTAL RECEIPTS FOR 701 PAYROLL</b>	<b>\$501,213.21</b>
	<b>Total Receipts:</b>	<b>\$1,287,974.76</b>

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

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

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Fund:	201 MOTOR VEHICLE HIGHWAY		
	PERSONAL SERVICES		\$59,386.20
	SUPPLIES		\$16,412.42
	OTHER SERVICES AND CHARGES		\$32,230.61
	CAPITAL OUTLAY		\$5,000.00
	<b>TOTAL</b>		<b>\$113,029.23</b>

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Fund:	202 LOCAL ROAD AND STREET		
	CAPITAL OUTLAY		\$43,915.00
	<b>TOTAL</b>		<b>\$43,915.00</b>

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Fund:	103 DONATIONS		
	OTHER DISBURSEMENTS		\$42,392.90
	<b>TOTAL</b>		<b>\$42,392.90</b>

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Fund:	211 LAW ENFORCEMENT CONTINUING ED		
	SUPPLIES		\$0.00
	CAPITAL OUTLAY		\$880.00
	OTHER DISBURSEMENTS		\$250.00
	<b>TOTAL</b>		<b>\$1,130.00</b>

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Fund:	203 RIVERBOAT		
	OTHER SERVICES AND CHARGES		\$0.00
	CAPITAL OUTLAY		\$0.00
	OTHER DISBURSEMENTS		\$0.00
	INTERFUND LOANS		\$0.00
	<b>TOTAL</b>		<b>\$0.00</b>

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Fund:	501 DONATION (CAPITAL PROJECT)		
	OTHER DISBURSEMENTS		\$24,236.65
	<b>TOTAL</b>		<b>\$24,236.65</b>

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Fund:	401 CUMULATIVE CAPITAL IMPROVEMENT		
	CAPITAL OUTLAY		\$13,000.00
	<b>TOTAL</b>		<b>\$13,000.00</b>

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Fund:	701 PAYROLL		
	AGENCY FUND DEDUCTIONS		\$504,783.59
	<b>TOTAL</b>		<b>\$504,783.59</b>

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<b>TOTAL DISBURSEMENTS:</b>			<b>\$742,487.37</b>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 3B- DISBURSEMENTS  
FOR THE FISCAL YEAR ENDING 2010

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

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Fund:	101 GENERAL	
Dept:	GENERAL GOVERNMENT EXPENSE	
	PERSONAL SERVICES	\$247,944.33
	SUPPLIES	\$33,993.56
	OTHER SERVICES AND CHARGES	\$222,562.14
	DEBT SERVICE-PRINCIPAL	\$29,318.11
	DEBT SERVICE-INTEREST	\$15,131.89
	CAPITAL OUTLAY	\$57,695.44
	OTHER DISBURSEMENTS	\$4,748.44
	TRANSFER OF FUNDS	\$0.00
	<b>TOTAL</b>	<b>\$611,393.91</b>
BY OBJECT FOR GENERAL		
	PERSONAL SERVICES	\$247,944.33
	SUPPLIES	\$33,993.56
	OTHER SERVICES AND CHARGES	\$222,562.14
	CAPITAL OUTLAY	\$57,695.44
	OTHER DISBURSEMENTS	\$4,748.44
	TRANSFER OF FUNDS	\$0.00
	PURCHASE OF INVESTMENTS	\$0.00
	<b>TOTAL GENERAL</b>	<b>\$611,393.91</b>

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

**REVENUES**

<b>Fund Name</b>	<b>Expense Category</b>	<b>Account Title</b>	<b>Amount</b>
601 WATER UTILITY-OPERATING	NO FUNCTION NEEDED	6014410000 METERED-RESIDENTIAL METERED SALES	\$494,307.34
	NO FUNCTION NEEDED	601442000 MISC. SERVICE REVENUES TAP/CAPACITY FEES	\$16,545.00
	NO FUNCTION NEEDED	MISC. SERVICE REVENUES	\$0.00
	NO FUNCTION NEEDED	6014440000 PENALTIES PENALTIES	\$2,383.58
	NO FUNCTION NEEDED	601446000 RECONNECT FEE WATER RECONNECT FEES	\$720.00
	NO FUNCTION NEEDED	6014430000 OTHER REVENUE SALES TAX COLLECTED	\$23,020.07
	NO FUNCTION NEEDED	601990000 OTHER REVENUE METER REMOVAL/INSTALL	\$40.00
	NO FUNCTION NEEDED	601448000 OTHER REVENUE BAD CHECK CHARGE	\$60.00
	NO FUNCTION NEEDED	601914000 OTHER REVENUE OTHER DAMAGE REIMB - THIRD PARTY	\$0.00
	NO FUNCTION NEEDED	601914000 OTHER REVENUE HYDRANT RENTAL	\$56,078.40
	NO FUNCTION NEEDED	601610000 INTEREST EARNED INTEREST EARNED	\$153.50
	NO FUNCTION NEEDED	601501000 RENTAL OF PROPERTY RENTAL OF WATER TOWER	\$20,040.00
	NO FUNCTION NEEDED	6019600000 REFUNDS-OTHER REFUNDS	\$6,986.59
	<b>Expense Category Total:</b>		<b>\$620,334.48</b>
	<b>Fund Total:</b>		<b>\$620,334.48</b>
602 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	602931000 TRANSFER PER BOND ORDINANCE TRANSFER PER BOND ORD	\$234,107.22
	<b>Expense Category Total:</b>		<b>\$234,107.22</b>
	<b>Fund Total:</b>		<b>\$234,107.22</b>
603 WATER UTILITY-DEPRECIATION/IMPROVE	NO FUNCTION NEEDED	6039200000 TRANSFER PER BOND ORDINANCE TRANSFER	\$0.00
	NO FUNCTION NEEDED	INTERFUND LOAN PROCEEDS HYDRANT RENTAL	\$0.00
	<b>Expense Category Total:</b>		<b>\$0.00</b>
	<b>Fund Total:</b>		<b>\$0.00</b>
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	6044450000 GUARANTEED REVENUES METER DEPOSITS	\$11,375.00
	<b>Expense Category Total:</b>		<b>\$11,375.00</b>
	<b>Fund Total:</b>		<b>\$11,375.00</b>
600 WATER UTILITY-DEBT RESERVE	NO FUNCTION NEEDED	600931000 TRANSFER PER BOND ORDINANCE TRANSFER PER BOND ORD	\$7,868.30

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

Expense Category Total:

\$7,868.30

Fund Total:

\$7,868.30

Fund Name	Expense Category	Account Title	Amount
606 WASTEWATER UTILITY-OPERATING	NO FUNCTION NEEDED	606441000 METERED-RESIDENTIAL DAILY RECEIPTS	\$620,926.74
	NO FUNCTION NEEDED	606442000 SEWER INSPECTIONS SEWAGE TAP FEES	\$3,000.00
	NO FUNCTION NEEDED	6064440000 PENALTIES PENALTIES	\$10,295.06
	NO FUNCTION NEEDED	6064500000 SEWER CONNECTION FEES CAPACITY FEES	\$8,840.00
	NO FUNCTION NEEDED	606990000 OTHER REVENUE OTHER	\$1,347.30
	NO FUNCTION NEEDED	606448000 OTHER REVENUE BAD CHECK CHARGE	\$80.00
	NO FUNCTION NEEDED	6066100000 INTEREST EARNED INTEREST EARNED	\$0.00
	Expense Category Total:		\$644,489.10
	Fund Total:		\$644,489.10
607 WASTEWATER UTIL-BOND AND INTEREST	NO FUNCTION NEEDED	6079310000 TRANSFER PER BOND ORDINANCE TRANSFER BOND_INT	\$209,296.24
	Expense Category Total:		\$209,296.24
	Fund Total:		\$209,296.24
608 WASTEWATER UTILITY-DEPREC/IMPROVE	NO FUNCTION NEEDED	6089310000 TRANSFER OF FUNDS-OTHER TRANSFER	\$0.00
	Expense Category Total:		\$0.00
	Fund Total:		\$0.00
609 WASTEWATER UTILITY-CONSTRUCTION WASTEWATER CONSTRUCTION	NO FUNCTION NEEDED	CAPITAL CONTRIBUTIONS	\$0.00
	Expense Category Total:		\$0.00
	Fund Total:		\$0.00
<b>Total REVENUES:</b>			<b>\$1,727,470.34</b>

**EXPENDITURES**

601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	601001110000 ACCOUNTING AND COLLECTION LABOR PLANT WAGES AND LABOR	\$69,266.36
	GENERAL CATEGORIES	601001120000 SALARIES AND WAGES-OFFICERS, DIRECTORS SALARY OF TOWN COUNCIL	\$5,802.27
	GENERAL CATEGORIES	6010011110000 ADMINISTRATIVE AND GENERAL SALARIES OFFICE SALARIES	\$32,230.60
	GENERAL CATEGORIES	601001131000 ADMINISTRATIVE AND GENERAL	\$6,919.11

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

601 WATER UTILITY-OPERATING	GENERAL CATEGORIES	SALARIES EMPLOYEE FICA AND MEDICARE	
		6010011300000 EMPLOYEE PENSIONS AND	\$16,999.36
		BENEFITS EMPLOYEE BENEFITS	
	GENERAL CATEGORIES	6010012100000 OFFICE SUPPLIES OFFICE	\$459.17
		SUPPLIES	
	GENERAL CATEGORIES	6010012110000 OFFICE SUPPLIES POSTAGE	\$2,120.49
	GENERAL CATEGORIES	6010013510000 PURCHASED POWER PURCHASED	\$16,728.91
		POWER	
	GENERAL CATEGORIES	6010012200000 CHEMICALS CHEMICALS	\$5,674.29
	GENERAL CATEGORIES	6010012300000 MATERIALS AND SUPPLIES	\$19,190.03
		MATERIALS AND SUPPLIES	
	GENERAL CATEGORIES	6010223520000 PURCHASED GAS GAS HEAT	\$929.82
	GENERAL CATEGORIES	6010013610000 REPAIRS REPAIRS AND	\$9,693.59
		MAINTENANCE	
	GENERAL CATEGORIES	6010011210000 CONTRACTUAL SERVICES-LEGAL	\$3,008.84
		COMPENSATION OF TOWN ATTORNEY	
	GENERAL CATEGORIES	6010013600000 CONTRACTUAL SERVICES-OTHER	\$7,942.13
		CONTRACTUAL SERVICES	
	GENERAL CATEGORIES	6010013200000 TRANSPORTATION EXPENSE	\$6,051.62
		TRANSPORTATIONS	
	GENERAL CATEGORIES	6010013400000 INSURANCE-GENERAL LIABILITY	\$8,224.75
		INSURANCE	
	GENERAL CATEGORIES	6010013700000 RENTS RENTS	\$74.31
	GENERAL CATEGORIES	6010015190000 RENTAL OF BULDING/REAL	\$11,100.00
		PROPERTY RENTAL OF TOWN HALL	
	GENERAL CATEGORIES	6010015010000 TAXES TAXES - SALES/UTILITY	\$29,718.36
		RECEIPTS	
	GENERAL CATEGORIES	6010015900000 MISCELLANEOUS	\$12,675.11
		MISCELLANEOUS	
	GENERAL CATEGORIES	6010013490000 MISCELLANEOUS TELEPHONE	\$3,109.23
		EXPENSE	
			<b>\$267,918.35</b>
	Expense Category Total:		
	NO FUNCTION NEEDED	6010015200000 TRANSFERS PER BOND	\$241,975.52
		ORDINANCE TRANSFER FROM OPERATING	
	NO FUNCTION NEEDED	6010014400000 EQUIPMENT EQUIPMENT	\$18,459.58
	NO FUNCTION NEEDED	6010013910000 CAPITAL OUTLAY-OTHER SRF LOAN	\$32,949.43
		PAYMENT	
			<b>\$293,384.53</b>
	Expense Category Total:		
	Fund Total:		<b>\$561,302.88</b>
602 WATER UTILITY-BOND AND INTEREST	NO FUNCTION NEEDED	6020013810000 BONDS RETIRED (PRINCIPAL ONLY)	\$95,000.00
		BONDS AND LOAN	
	NO FUNCTION NEEDED	6020013820000 INTEREST PAID ON BONDS AND	\$19,277.50
		LOANS INTEREST AND FEES	
	NO FUNCTION NEEDED	6020013860000 OTHER DISBURSEMENTS SRF	\$72,078.81

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

		LOAN PAYMENT	
			\$186,356.31
			\$186,356.31
604 WATER UTILITY-CUSTOMER DEPOSIT	NO FUNCTION NEEDED	6040013910000 GUARANTEED DEPOSIT REFUNDS	\$9,445.00
		METER DEPOSITS REFUNDS	
			\$9,445.00
			\$9,445.00
606 WASTEWATER UTILITY-OPERATING	GENERAL CATEGORIES	606001110000 SALARIES AND WAGES-EMPLOYEES SALARIES AND WAGES	\$90,229.63
	GENERAL CATEGORIES	606001120000 SALARIES AND WAGES-OFFICERS, DIRECTORS SALARY OF TOWN COUNCIL	\$5,050.90
	GENERAL CATEGORIES	606001111000 ADMINISTRATIVE AND GENERAL SALARIES OFFICE SALAIRES	\$32,230.56
	GENERAL CATEGORIES	606001130000 EMPLOYEE PENSIONS AND BENEFITS EMPLOYEE BENEFITS	\$17,441.24
	GENERAL CATEGORIES	606001210000 OFFICE SUPPLIES OFFICE SUPPLIES	\$364.68
	GENERAL CATEGORIES	6060012110000 OFFICE SUPPLIES POSTAGE	\$1,828.29
	GENERAL CATEGORIES	606001351000 PURCHASED POWER PURCHASED POWER	\$67,606.69
	GENERAL CATEGORIES	606001220000 CHEMICALS CHEMICALS	\$22,154.75
	GENERAL CATEGORIES	606001230000 MATERIALS AND SUPPLIES MATERIALS AND SUPPLIES	\$17,195.86
	GENERAL CATEGORIES	606001352000 PURCHASED GAS GAS HEAT	\$1,400.04
	GENERAL CATEGORIES	606001360000 REPAIRS REPAIRS AND MAINTENANCE	\$21,615.10
	GENERAL CATEGORIES	6060011210000 CONTRACTUAL SERVICES-LEGAL COMPENSATION OF TOWN ATTORNEY	\$2,257.37
	GENERAL CATEGORIES	60600013610000 CONTRACTUAL SERVICES-OTHER CONTRACTUAL SERVICES	\$35,002.89
	GENERAL CATEGORIES	606001320000 TRANSPORTATION EXPENSE TRANSPORTATION EXPENSE	\$6,114.54
	GENERAL CATEGORIES	6060013400000 INSURANCE-GENERAL LIABILITY INSURANCE	\$8,224.75
	GENERAL CATEGORIES	6060013700000 RENTS RENTS	\$0.00
	GENERAL CATEGORIES	606001519000 RENTAL OF BULDING/REAL PROPERTY RENTAL OF TOWN HALL	\$11,100.00
	GENERAL CATEGORIES	6060015900000 MISCELLANEOUS MISCELLANEOUS EXPENSE	\$8,424.82
			\$348,242.11
	NO FUNCTION NEEDED	606001520000 TRANSFERS PER BOND ORDINANCE TRANSFERS	\$209,296.24
	NO FUNCTION NEEDED	606001391000 DEBT SERVICE OF PRINCIPAL	\$16,034.88



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

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CASH

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<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			\$1,400,801.29

**Total CASH:** **\$1,400,801.29**

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INVESTMENTS

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<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>
05/08/2010	103 DONATIONS	CERTIFICATE OF DEPOSIT	085-8348-8	\$10,000.00	05/08/2011	1.00	\$10,000.00

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

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05/23/2010	604 WATER UTILITY-CUSTOM ER DEPOSIT	CERTIFICATE OF DEPOSIT	085-6190-4	\$7,500.00	02/23/2011	1.00	\$7,500.00
04/14/2010	604 WATER UTILITY-CUSTOM ER DEPOSIT	CERTIFICATE OF DEPOSIT	08646815	\$12,000.00	10/14/2011	1.00	\$12,000.00

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

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

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**Total Cash and Investments:** **\$1,430,301.29**

FOR THE FISCAL YEAR ENDING 2010

PART 6 - INDEBTEDNESS

OUTSTANDING 1-1- (BEGINNING YEAR)

PRINCIPAL ISSUED DURING YEAR

PRINCIPAL RETIRED DURING YEAR

OUTSTANDING 12-31- (ENDING YEAR)

INTEREST PAID DURING (FULL YEAR)

PART 7 - INTERGOVERNMENTAL EXPENDITURES

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

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	\$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 2010

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<u>CFDA Number</u>	<u>Federal Title</u>	<u>Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT

UNIT NAME: 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 2010

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<u>Grant Number</u>	<u>Project Name</u>	<u>State Agency</u>	<u>Award Amount</u>	<u>Fund Title</u>	<u>Receipts</u>	<u>Disbursements</u>
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(CTAR-1) ANNUAL FINANCIAL REPORT  
PART 10 - REPORT ON CAPITAL ASSETS  
FOR THE FISCAL YEAR ENDING 2010

COUNTY: GRANT COUNTY  
UNIT NAME: UPLAND CIVIL TOWN

ID: 27-3-632  
PAGE: 1

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BALANCE, JANUARY 1

ADDITIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL ADDITIONS

REDUCTIONS:

LAND

INFRASTRUCTURE

BUILDINGS

IMPROVEMENTS OTHER THAN BUILDINGS

MACHINERY AND EQUIPMENT

CONSTRUCTION IN PROGRESS

TOTAL REDUCTIONS

BALANCE, DECEMBER 31

(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 2010

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