

# Annual Financial Report



Indiana State Board of Accounts

2024

UPLAND CIVIL TOWN

Grant County

Submitted on 2/28/2025 1:55:00 PM

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

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

**Upland Civil Town, Grant County, Indiana  
Annual Financial Report - 2024  
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2024			Dec. 31, 2024
<b>Governmental Activities</b>	1101	GENERAL FUND	\$651,657.18	\$802,157.54	\$762,949.69	\$690,865.03
	2201	MOTOR VEHICLE HIGHWAY	\$71,033.24	\$173,013.31	\$119,497.11	\$124,549.44
	2202	LOCAL ROAD AND STREET	\$163,041.22	\$388,676.67	\$325,892.66	\$225,825.23
	2203	MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	\$111,004.46	\$79,910.50	\$28,125.00	\$162,789.96
	2209	LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)	\$28,549.76	\$38,809.00	\$0.00	\$67,358.76
	2228	POLICE CONT EDUCATION (LECE)	\$11,966.22	\$3,231.00	\$2,490.75	\$12,706.47
	2235	RIVERBOAT	\$43,838.42	\$14,303.21	\$15,000.00	\$43,141.63
	2236	RAINY DAY	\$618.39	\$0.00	\$0.00	\$618.39
	2256	OPIOID - UNRESTRICTED	\$1,490.61	\$1,893.86	\$2,744.25	\$640.22
	2257	OPIOID- RESTRICTED	\$5,973.74	\$4,753.73	\$10,373.53	\$353.94
	2401	CORONAVIRUS FISCAL RELIEF FUND (ARP)	\$183,621.93	\$0.00	\$164,447.53	\$19,174.40
	2404	CCMG- State Matching Grant	\$0.00	\$771,043.50	\$0.00	\$771,043.50
	2500	DONOR FUND	\$78.99	\$717.15	\$717.15	\$78.99
	2501	OTHER FINANCING USES	\$6,329.70	\$0.00	\$0.00	\$6,329.70
	2502	PARK GRANTS, DONATIONS AND EVENTS	\$0.00	\$10,128.61	\$8,784.33	\$1,344.28
	2599	MEIJER OPIOID SETTLEMENT	\$536,044.33	\$0.00	\$57,227.45	\$478,816.88
	4401	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	\$31,215.08	\$6,181.01	\$0.00	\$37,396.09
	4402	CUMULATIVE CAPITAL DEVELOPMENT	\$12,376.31	\$32,392.21	\$0.00	\$44,768.52
	8901	PAYROLL	\$7,774.57	\$1,075,805.68	\$1,072,466.43	\$11,113.82
			<b>SubTotal</b>	<b>\$1,866,614.15</b>	<b>\$3,403,016.98</b>	<b>\$2,570,715.88</b>
<b>TRASH</b>	6604	TRASH & GARBAGE PICKUP	\$34.52	\$177,490.81	\$171,740.30	\$5,785.03
		<b>SubTotal</b>	<b>\$34.52</b>	<b>\$177,490.81</b>	<b>\$171,740.30</b>	<b>\$5,785.03</b>
<b>WASTEWATER</b>	6201	SEWAGE UTILITY OPERATING	\$2,657.10	\$1,195,620.17	\$1,127,418.69	\$70,858.58
	6205	WW CONTRUCTION- OCRA	\$0.00	\$717,600.00	\$700,000.00	\$17,600.00

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2024	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2024
<b>WASTEWATER</b>	6207	BONY - RESERVE	\$73,823.87	\$110,869.18	\$0.00	\$184,693.05
	6208	BONY - CONSTRUCTION	\$3,544,269.57	\$165,857.23	\$1,988,745.00	\$1,721,381.80
	6209	BONY - BOND & INTEREST	\$328,617.42	\$492,316.22	\$441,165.75	\$379,767.89
		<b>SubTotal</b>	<b>\$3,949,367.96</b>	<b>\$2,682,262.80</b>	<b>\$4,257,329.44</b>	<b>\$2,374,301.32</b>
<b>WATER</b>	6101	WATER UTILITY OPERATING	-\$269,917.33	\$829,170.11	\$790,347.80	-\$231,095.02
	6102	WATER UTILITY BOND AND INTEREST SINKING	\$117,142.84	\$246,338.00	\$234,765.18	\$128,715.66
	6104	WATER UTILITY METER DEPOSIT	\$76,490.60	\$11,803.56	\$10,155.25	\$78,138.91
	6105	WATER UTILITY CONSTRUCTION (IN PROGRESS)	-\$8,159.31	\$1,481,974.99	\$1,592,847.96	-\$119,032.28
		<b>SubTotal</b>	<b>-\$84,443.20</b>	<b>\$2,569,286.66</b>	<b>\$2,628,116.19</b>	<b>-\$143,272.73</b>
<b>Stormwater</b>	6501	STORMWATER OPERATING	\$67.72	\$50,550.35	\$34,093.98	\$16,524.09
		<b>SubTotal</b>	<b>\$67.72</b>	<b>\$50,550.35</b>	<b>\$34,093.98</b>	<b>\$16,524.09</b>
		<b>GRAND TOTAL</b>	<b>\$5,731,641.15</b>	<b>\$8,882,607.60</b>	<b>\$9,661,995.79</b>	<b>\$4,952,252.96</b>

**Upland Civil Town, Grant County, Indiana  
Detailed Receipts 2024**

Governmental Activities	GENERAL FUND	General Property Taxes	\$515,809.59
		Cigarette Tax Distribution	\$1,685.73
		Financial Institution Tax distribution	\$2,703.75
		Vehicle/Aircraft Excise Tax Distribution	\$14,491.17
		Commercial Vehicle Excise Tax Distribution (CVET)	\$258.23
		ABC Gallonage Tax Distribution	\$8,923.81
		Local Income Tax (LIT) Certified Shares	\$197,514.00
		<b>Total Taxes and Intergovernmental</b>	<b>\$741,386.28</b>
		Other Licenses and Permits/1101350 - ATC Excise Fund Permit Fee	\$1,402.50
		<b>Total Licenses and Permits</b>	<b>\$1,402.50</b>
		Fire Protection Contracts and Service Fees	\$32,091.24
		Rental of Property	\$25,430.82
		<b>Total Charges for Services</b>	<b>\$57,522.06</b>
		Court Costs and Fees	\$313.00
		Other Fines and Forfeitures/1101435 - Parking Tickets	\$125.00
		Other Fines and Forfeitures/1101510.012 - General Ordinance Violations	\$175.00
		<b>Total Fines, Forfeitures, and Fees</b>	<b>\$613.00</b>
		Sale of Capital Assets	\$250.80
		Refunds and Reimbursements	\$882.90
		Donations, Gifts, and Bequests	\$100.00
		<b>Total Other Receipts</b>	<b>\$1,233.70</b>
		<b>Total GENERAL FUND</b>	<b>\$802,157.54</b>
	MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway Distribution	\$79,910.55
		Wheel Tax/Surtax Distribution	\$93,102.76
		<b>Total Taxes and Intergovernmental</b>	<b>\$173,013.31</b>
		<b>Total MOTOR VEHICLE HIGHWAY</b>	<b>\$173,013.31</b>
	LOCAL ROAD AND STREET	Local Road and Street Distribution	\$58,716.67
		<b>Total Taxes and Intergovernmental</b>	<b>\$58,716.67</b>
		Refunds and Reimbursements	\$329,960.00
		<b>Total Other Receipts</b>	<b>\$329,960.00</b>
		<b>Total LOCAL ROAD AND STREET</b>	<b>\$388,676.67</b>

MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	Motor Vehicle Highway Distribution	\$79,910.50
<b>Total Taxes and Intergovernmental</b>		<b>\$79,910.50</b>
<b>Total MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)</b>		<b>\$79,910.50</b>
LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)	Local Income Tax (LIT) for Economic Development	\$38,809.00
<b>Total Taxes and Intergovernmental</b>		<b>\$38,809.00</b>
<b>Total LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)</b>		<b>\$38,809.00</b>
POLICE CONT EDUCATION (LECE)	Gun Permits	\$1,300.00
	Other Licenses and Permits/2228424 - Golf Cart Permit	\$1,911.00
<b>Total Licenses and Permits</b>		<b>\$3,211.00</b>
	Document and Copy Fees	\$20.00
<b>Total Charges for Services</b>		<b>\$20.00</b>
<b>Total POLICE CONT EDUCATION (LECE)</b>		<b>\$3,231.00</b>
RIVERBOAT	Casino/Riverboat Distribution	\$14,303.21
<b>Total Taxes and Intergovernmental</b>		<b>\$14,303.21</b>
<b>Total RIVERBOAT</b>		<b>\$14,303.21</b>
OPIOID - UNRESTRICTED	Federal and State Grants and Distributions - Health and Welfare	\$1,893.86
<b>Total Taxes and Intergovernmental</b>		<b>\$1,893.86</b>
<b>Total OPIOID - UNRESTRICTED</b>		<b>\$1,893.86</b>
OPIOID- RESTRICTED	Federal and State Grants and Distributions - Health and Welfare	\$4,753.73
<b>Total Taxes and Intergovernmental</b>		<b>\$4,753.73</b>
<b>Total OPIOID- RESTRICTED</b>		<b>\$4,753.73</b>
CCMG- State Matching Grant	Federal and State Grants and Distributions - Highways and Streets	\$771,043.50
<b>Total Taxes and Intergovernmental</b>		<b>\$771,043.50</b>
<b>Total CCMG- State Matching Grant</b>		<b>\$771,043.50</b>
DONOR FUND	Donations, Gifts, and Bequests	\$717.15
<b>Total Other Receipts</b>		<b>\$717.15</b>
<b>Total DONOR FUND</b>		<b>\$717.15</b>

Governmental Activities	PARK GRANTS, DONATIONS AND EVENTS	Donations, Gifts, and Bequests	\$2,347.50
		Grants and Distributions from Non-Governmental Entities	\$6,000.00
		Other Receipts/2502371 - EVENTS	\$1,781.11
		<b>Total Other Receipts</b>	<b>\$10,128.61</b>
		<b>Total PARK GRANTS, DONATIONS AND EVENTS</b>	<b>\$10,128.61</b>
	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	Cigarette Tax Distribution	\$6,181.01
		<b>Total Taxes and Intergovernmental</b>	<b>\$6,181.01</b>
		<b>Total CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX</b>	<b>\$6,181.01</b>
	CUMULATIVE CAPITAL DEVELOPMENT	General Property Taxes	\$14,174.44
		<b>Total Taxes and Intergovernmental</b>	<b>\$14,174.44</b>
		Other Licenses and Permits/4402122 - CCD- LICENSE EXCISE	\$18,217.77
		<b>Total Licenses and Permits</b>	<b>\$18,217.77</b>
		<b>Total CUMULATIVE CAPITAL DEVELOPMENT</b>	<b>\$32,392.21</b>
	PAYROLL	Payroll Fund and Clearing Account Receipts	\$909,196.84
		Other Receipts/8901931 - 457 PAY OUT FUNDS	\$166,608.84
		<b>Total Other Receipts</b>	<b>\$1,075,805.68</b>
		<b>Total PAYROLL</b>	<b>\$1,075,805.68</b>
	<b>Total Governmental Activities</b>		<b>\$3,403,016.98</b>
TRASH	TRASH & GARBAGE PICKUP	Garbage/Trash/Recycling/Landfill Fees and Charges	\$177,111.40
		<b>Total Charges for Services</b>	<b>\$177,111.40</b>
		Utility Penalties	\$379.41
		<b>Total Utility Penalties</b>	<b>\$379.41</b>
		<b>Total TRASH &amp; GARBAGE PICKUP</b>	<b>\$177,490.81</b>
	<b>Total TRASH</b>		<b>\$177,490.81</b>

WASTEWATER	SEWAGE UTILITY OPERATING	Sewage Fees	\$1,172,703.90
		Other Charges for Services, Sales, and Fees/6201442 - SEWER TAP FEES	\$10,800.00
	<b>Total Charges for Services</b>		<b>\$1,183,503.90</b>
		Utility Penalties	\$11,516.27
	<b>Total Utility Penalties</b>		<b>\$11,516.27</b>
		Refunds and Reimbursements	\$600.00
	<b>Total Other Receipts</b>		<b>\$600.00</b>
	<b>Total SEWAGE UTILITY OPERATING</b>		<b>\$1,195,620.17</b>
	WW CONSTRUCTION- OCRA	Federal and State Grants and Distributions - Health and Welfare	\$717,600.00
	<b>Total Taxes and Intergovernmental</b>		<b>\$717,600.00</b>
	<b>Total WW CONSTRUCTION- OCRA</b>		<b>\$717,600.00</b>
	BONY - RESERVE	Earnings on Investments and Deposits	\$13,765.18
		Transfers In - Transferred from Another Fund	\$97,104.00
	<b>Total Other Receipts</b>		<b>\$110,869.18</b>
	<b>Total BONY - RESERVE</b>		<b>\$110,869.18</b>
	BONY - CONSTRUCTION	Earnings on Investments and Deposits	\$165,857.23
	<b>Total Other Receipts</b>		<b>\$165,857.23</b>
	<b>Total BONY - CONSTRUCTION</b>		<b>\$165,857.23</b>
	BONY - BOND & INTEREST	Earnings on Investments and Deposits	\$7,672.22
		Transfers In - Transferred from Another Fund	\$484,644.00
	<b>Total Other Receipts</b>		<b>\$492,316.22</b>
	<b>Total BONY - BOND &amp; INTEREST</b>		<b>\$492,316.22</b>
<b>Total WASTEWATER</b>			<b>\$2,682,262.80</b>

WATER	WATER UTILITY OPERATING	Rental of Property	\$55,003.80
		Other Charges for Services, Sales, and Fees/6101441 - WATER FEES	\$684,224.27
		Other Charges for Services, Sales, and Fees/6101442 - WATER TAP FEES	\$29,480.77
		<b>Total Charges for Services</b>	<b>\$768,708.84</b>
		Other Fines and Forfeitures/6101446 - RECONNECT FEE	\$84.39
		<b>Total Fines, Forfeitures, and Fees</b>	<b>\$84.39</b>
		Utility Penalties	\$1,688.27
		<b>Total Utility Penalties</b>	<b>\$1,688.27</b>
		Refunds and Reimbursements	\$26,299.77
		Transfers In - Transferred from Another Fund	\$132.00
		Other Receipts/6101443 - STATE SALES TAX	\$32,256.84
	<b>Total Other Receipts</b>	<b>\$58,688.61</b>	
	<b>Total WATER UTILITY OPERATING</b>	<b>\$829,170.11</b>	
	WATER UTILITY BOND AND INTEREST SINKING	Transfers In - Transferred from Another Fund	\$246,338.00
	<b>Total Other Receipts</b>	<b>\$246,338.00</b>	
	<b>Total WATER UTILITY BOND AND INTEREST SINKING</b>	<b>\$246,338.00</b>	
	WATER UTILITY METER DEPOSIT	Other Charges for Services, Sales, and Fees/6104445 - METER DEPOSIT	\$11,803.56
	<b>Total Charges for Services</b>	<b>\$11,803.56</b>	
	<b>Total WATER UTILITY METER DEPOSIT</b>	<b>\$11,803.56</b>	
	WATER UTILITY CONSTRUCTION (IN PROGRESS)	Refunds and Reimbursements	\$1,481,974.99
	<b>Total Other Receipts</b>	<b>\$1,481,974.99</b>	
	<b>Total WATER UTILITY CONSTRUCTION (IN PROGRESS)</b>	<b>\$1,481,974.99</b>	
	<b>Total WATER</b>	<b>\$2,569,286.66</b>	
Stormwater	STORMWATER OPERATING	Storm Water Fees	\$50,550.35
	<b>Total Charges for Services</b>	<b>\$50,550.35</b>	
	<b>Total STORMWATER OPERATING</b>	<b>\$50,550.35</b>	
	<b>Total Stormwater</b>	<b>\$50,550.35</b>	

**Upland Civil Town, Grant County, Indiana  
Disbursements by Fund - 2024**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$390,837.10
		Other Personal Services	\$7,243.60
		Employee Benefits	\$61,808.73
		<b>Total Personal Services</b>	<b>\$459,889.43</b>
		Office Supplies	\$3,403.92
		Operating Supplies	\$60,768.71
		Repair and Maintenance Supplies	\$7,037.95
		<b>Total Supplies</b>	<b>\$71,210.58</b>
		Professional Services	\$30,213.80
		Printing and Advertising	\$1,356.86
		Insurance	\$51,595.00
		Utility Services	\$92,547.49
		Repairs and Maintenance	\$20,554.04
		Other Services and Charges	\$18,041.83
		<b>Total Services and Charges</b>	<b>\$214,309.02</b>
		Other Capital Outlays	\$17,540.66
		<b>Total Capital Outlays</b>	<b>\$17,540.66</b>
	<b>Total GENERAL FUND</b>		<b>\$762,949.69</b>
	MOTOR VEHICLE HIGHWAY	Salaries and Wages	\$76,617.05
		Employee Benefits	\$7,659.73
		<b>Total Personal Services</b>	<b>\$84,276.78</b>
		Operating Supplies	\$14,514.40
		<b>Total Supplies</b>	<b>\$14,514.40</b>
		Communication and Transportation	\$12,759.46
		<b>Total Services and Charges</b>	<b>\$12,759.46</b>

Governmental Activities	MOTOR VEHICLE HIGHWAY	Other Capital Outlays	\$7,946.47
		<b>Total Capital Outlays</b>	<b>\$7,946.47</b>
	<b>Total MOTOR VEHICLE HIGHWAY</b>		<b>\$119,497.11</b>
	LOCAL ROAD AND STREET	Professional Services	\$322,574.17
		Repairs and Maintenance	\$3,318.49
		<b>Total Services and Charges</b>	<b>\$325,892.66</b>
	<b>Total LOCAL ROAD AND STREET</b>		<b>\$325,892.66</b>
	MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	Repairs and Maintenance	\$28,125.00
		<b>Total Services and Charges</b>	<b>\$28,125.00</b>
	<b>Total MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)</b>		<b>\$28,125.00</b>
	POLICE CONT EDUCATION (LECE)	Professional Services	\$2,490.75
		<b>Total Services and Charges</b>	<b>\$2,490.75</b>
	<b>Total POLICE CONT EDUCATION (LECE)</b>		<b>\$2,490.75</b>
	RIVERBOAT	Salaries and Wages	\$15,000.00
		<b>Total Personal Services</b>	<b>\$15,000.00</b>
	<b>Total RIVERBOAT</b>		<b>\$15,000.00</b>
	OPIOID - UNRESTRICTED	Other Disbursements	\$2,744.25
		<b>Total Other Disbursements</b>	<b>\$2,744.25</b>
	<b>Total OPIOID - UNRESTRICTED</b>		<b>\$2,744.25</b>

Governmental Activities	OPIOID- RESTRICTED	Other Disbursements	\$10,373.53
		<b>Total Other Disbursements</b>	<b>\$10,373.53</b>
	<b>Total OPIOID- RESTRICTED</b>		<b>\$10,373.53</b>
CORONAVIRUS FISCAL RELIEF FUND (ARP)	Infrastructure		\$137,461.74
	Books and Other Media		\$2,585.79
	<b>Total Capital Outlays</b>		<b>\$140,047.53</b>
	Other Disbursements		\$24,400.00
	<b>Total Other Disbursements</b>		<b>\$24,400.00</b>
	<b>Total CORONAVIRUS FISCAL RELIEF FUND (ARP)</b>		<b>\$164,447.53</b>
DONOR FUND	Other Disbursements		\$717.15
	<b>Total Other Disbursements</b>		<b>\$717.15</b>
	<b>Total DONOR FUND</b>		<b>\$717.15</b>
PARK GRANTS, DONATIONS AND EVENTS	Other Disbursements		\$8,784.33
	<b>Total Other Disbursements</b>		<b>\$8,784.33</b>
	<b>Total PARK GRANTS, DONATIONS AND EVENTS</b>		<b>\$8,784.33</b>
MEIJER OPIOID SETTLEMENT	Salaries and Wages		\$26,445.23
	<b>Total Personal Services</b>		<b>\$26,445.23</b>
	Other Capital Outlays		\$30,782.22
	<b>Total Capital Outlays</b>		<b>\$30,782.22</b>
	<b>Total MEIJER OPIOID SETTLEMENT</b>		<b>\$57,227.45</b>

Governmental Activities	PAYROLL	Salaries and Wages	\$906,317.78
		<b>Total Personal Services</b>	<b>\$906,317.78</b>
		Payments To or On Behalf of Beneficiaries	\$166,148.65
		<b>Total Other Disbursements</b>	<b>\$166,148.65</b>
	<b>Total PAYROLL</b>		<b>\$1,072,466.43</b>
<b>Total Governmental Activities</b>			<b>\$2,570,715.88</b>
TRASH	TRASH & GARBAGE PICKUP	Payments To or On Behalf of Beneficiaries	\$171,740.30
		<b>Total Other Disbursements</b>	<b>\$171,740.30</b>
	<b>Total TRASH &amp; GARBAGE PICKUP</b>		<b>\$171,740.30</b>
<b>Total TRASH</b>			<b>\$171,740.30</b>
WASTEWATER	SEWAGE UTILITY OPERATING	Salaries and Wages	\$263,734.81
		Employee Benefits	\$32,525.37
		<b>Total Personal Services</b>	<b>\$296,260.18</b>
		Insurance	\$26,838.47
		<b>Total Services and Charges</b>	<b>\$26,838.47</b>
		Buildings	\$47,174.49
		<b>Total Capital Outlays</b>	<b>\$47,174.49</b>
		Transfer Out - Transferred To Another Fund	\$581,880.00
		<b>Total Other Disbursements</b>	<b>\$581,880.00</b>
		Chemicals	\$28,256.60
		Contractual Services	\$50,986.13
		Materials and Supplies	\$7,582.82
		Power Production\Purchased Power	\$60,365.68
		Transportation	\$4,313.09

WASTEWATER	SEWAGE UTILITY OPERATING	Other Operating	\$23,761.23
		<b>Total Operations</b>	<b>\$175,265.55</b>
		<b>Total SEWAGE UTILITY OPERATING</b>	<b>\$1,127,418.69</b>
	WW CONSTRUCTION- OCRA	Other Disbursements	\$700,000.00
		<b>Total Other Disbursements</b>	<b>\$700,000.00</b>
		<b>Total WW CONSTRUCTION- OCRA</b>	<b>\$700,000.00</b>
	BONY - CONSTRUCTION	Construction	\$1,988,745.00
		<b>Total Capital Outlays</b>	<b>\$1,988,745.00</b>
		<b>Total BONY - CONSTRUCTION</b>	<b>\$1,988,745.00</b>
	BONY - BOND & INTEREST	Payments on Bonds and Other Debt Principal	\$165,000.00
		Payments on Bonds and Other Debt Interest	\$276,165.75
		<b>Total Debt service - principal and interest</b>	<b>\$441,165.75</b>
		<b>Total BONY - BOND &amp; INTEREST</b>	<b>\$441,165.75</b>
		<b>Total WASTEWATER</b>	<b>\$4,257,329.44</b>

WATER	WATER UTILITY OPERATING	Salaries and Wages	\$187,035.14
		Employee Benefits	\$45,252.84
		<b>Total Personal Services</b>	<b>\$232,287.98</b>
		Insurance	\$50,135.13
		<b>Total Services and Charges</b>	<b>\$50,135.13</b>
		Machinery, Equipment, and Vehicles	\$780.57
		<b>Total Capital Outlays</b>	<b>\$780.57</b>
		Transfer Out - Transferred To Another Fund	\$246,338.00

WATER	WATER UTILITY OPERATING	Other Disbursements	\$30,004.63
		<b>Total Other Disbursements</b>	<b>\$276,342.63</b>
		Chemicals	\$9,015.45
		Contractual Services	\$90,725.62
		Materials and Supplies	\$73,421.40
		Power Production\Purchased Power	\$32,241.49
		Purchased Water	\$704.25
		Transportation	\$6,095.36
		Other Operating	\$18,597.92
		<b>Total Operations</b>	<b>\$230,801.49</b>
	<b>Total WATER UTILITY OPERATING</b>		<b>\$790,347.80</b>
	WATER UTILITY BOND AND INTEREST SINKING	Payments on Bonds and Other Debt Principal	\$214,000.00
		Payments on Bonds and Other Debt Interest	\$20,765.18
		<b>Total Debt service - principal and interest</b>	<b>\$234,765.18</b>
	<b>Total WATER UTILITY BOND AND INTEREST SINKING</b>		<b>\$234,765.18</b>
	WATER UTILITY METER DEPOSIT	Other Disbursements	\$10,155.25
		<b>Total Other Disbursements</b>	<b>\$10,155.25</b>
	<b>Total WATER UTILITY METER DEPOSIT</b>		<b>\$10,155.25</b>
	WATER UTILITY CONSTRUCTION (IN PROGRESS)	Other Disbursements	\$1,592,847.96
		<b>Total Other Disbursements</b>	<b>\$1,592,847.96</b>
	<b>Total WATER UTILITY CONSTRUCTION (IN PROGRESS)</b>		<b>\$1,592,847.96</b>
<b>Total WATER</b>			<b>\$2,628,116.19</b>
Stormwater	STORMWATER OPERATING	Salaries and Wages	\$6,382.50

Stormwater	STORMWATER OPERATING	Employee Benefits	\$1,790.44
		<b>Total Personal Services</b>	<b>\$8,172.94</b>
		Other Disbursements	\$257.61
		<b>Total Other Disbursements</b>	<b>\$257.61</b>
		Contractual Services	\$24,256.54
		Transportation	\$472.97
		Other Operating	\$933.92
		<b>Total Operations</b>	<b>\$25,663.43</b>
	<b>Total STORMWATER OPERATING</b>		<b>\$34,093.98</b>
<b>Total Stormwater</b>			<b>\$34,093.98</b>

**Upland Civil Town, Grant County, Indiana  
Disbursements by Fund with Departments - 2024**

Governmental Activities	GENERAL FUND	NO DEPARTMENT	Salaries and Wages	\$390,837.10
			Other Personal Services	\$7,243.60
			Employee Benefits	\$61,808.73
		<b>Total Personal Services</b>		<b>\$459,889.43</b>
			Office Supplies	\$3,403.92
			Operating Supplies	\$60,768.71
			Repair and Maintenance Supplies	\$7,037.95
		<b>Total Supplies</b>		<b>\$71,210.58</b>
			Professional Services	\$30,213.80
			Printing and Advertising	\$1,356.86
			Insurance	\$51,595.00
			Utility Services	\$92,547.49
			Repairs and Maintenance	\$20,554.04
			Other Services and Charges	\$18,041.83
		<b>Total Services and Charges</b>		<b>\$214,309.02</b>
			Other Capital Outlays	\$17,540.66
		<b>Total Capital Outlays</b>		<b>\$17,540.66</b>
		<b>Total NO DEPARTMENT</b>		<b>\$762,949.69</b>
	<b>Total GENERAL FUND</b>			<b>\$762,949.69</b>
<b>Total Governmental Activities Disbursements for Funds with Departments</b>				<b>\$762,949.69</b>

**Upland Civil Town, Grant County, Indiana  
Fund Type Schedule 2024**

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 CEDIT)	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	2256 - OPIOID - UNRESTRICTED	102259 - Opioid Settlement Restricted
2 - Special Revenue	2257 - OPIOID- RESTRICTED	102258 - Opioid Settlement Unrestricted
2 - Special Revenue	2404 - CCMG- State Matching Grant	952403 - LOCAL ROAD AND BRIDGE MATCHING GRANT FUND
2 - Special Revenue	2500 - DONOR FUND	910300 - DONOR FUND
2 - Special Revenue	2502 - PARK GRANTS, DONATIONS AND EVENTS	102056 - Parks And Recreation
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	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	6201 - SEWAGE UTILITY OPERATING	106850 - Enterprise Operating
6 - Enterprises	6205 - WW CONSTRUCTION- OCRA	106852 - Enterprise Depreciation And Improvement
6 - Enterprises	6207 - BONY - RESERVE	900003 - BONY - RESERVE
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

<b>Fund Type</b>	<b>Local Fund</b>	<b>Standard Fund</b>
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 - 2024**

		<b>Beginning Principal Balance as of Jan. 1, 2024</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of Dec. 31, 2024</b>	<b>Principal Due in 2025</b>
WASTEWATER - Long Term Debt	Notes and Loans Payable - SRF Loan/ Bond Long Term	\$9,050,000.00	\$0.00	\$165,000.00	\$8,885,000.00	\$171,000.00
<b>WASTEWATER - Long Term Debt Total</b>		<b>\$9,050,000.00</b>	<b>\$0.00</b>	<b>\$165,000.00</b>	<b>\$8,885,000.00</b>	<b>\$171,000.00</b>
WATER - Long Term Debt	Notes and Loans Payable - SRF Loan Long Term	\$659,212.00	\$0.00	\$214,000.00	\$445,212.00	\$220,000.00
<b>WATER - Long Term Debt Total</b>		<b>\$659,212.00</b>	<b>\$0.00</b>	<b>\$214,000.00</b>	<b>\$445,212.00</b>	<b>\$220,000.00</b>
<b>GRAND TOTAL</b>		<b>\$9,709,212.00</b>	<b>\$0.00</b>	<b>\$379,000.00</b>	<b>\$9,330,212.00</b>	

**Upland Civil Town, Grant County, Indiana  
Deficit Fund Balances - 2024**

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
WATER	6101 - WATER UTILITY OPERATING	-\$231,095.02
	6105 - WATER UTILITY CONSTRUCTION (IN PROGRESS)	-\$119,032.28
<b>Total deficit fund balances</b>		<b>-\$350,127.30</b>

**Upland Civil Town, Grant County, Indiana  
Leases 2024**

	<b>Lessor</b>	<b>Description or Purpose</b>	<b>Annual Lease Payment Due in 2025</b>	<b>Lease Begining Date</b>	<b>Lease Ending Date</b>	<b>Will you retain ownership of the property at the end of the lease term?</b>
Governmental Activities (General)	Ricoh	Printer/Copier Machine	\$982.80	03/01/2023	03/01/2028	Y
	New Holland Greentown, Inc.	Street Equipmnet	\$7,000.00	02/27/2024	02/27/2025	N
<b>Total Governmental Activities (General) \$7,982.80</b>						
						<b>GRAND TOTAL \$7,982.80</b>

**Upland Civil Town, Grant County, Indiana  
Transfer Report - 2024**

<b>Transfers Out (Disbursements)</b>		<b>Transfers In (Receipts)</b>	
<b>Fund</b>	<b>Amount</b>	<b>Fund</b>	<b>Amount</b>
WATER UTILITY OPERATING	\$246,338.00	WATER UTILITY OPERATING	\$132.00
SEWAGE UTILITY OPERATING	\$581,880.00	WATER UTILITY BOND AND INTEREST SINKING	\$246,338.00
<b>Total Transfers Out</b>	<b>\$828,218.00</b>	BONY - RESERVE	\$97,104.00
		BONY - BOND & INTEREST	\$484,644.00
		<b>Total Transfers In</b>	<b>\$828,218.00</b>

**Upland Civil Town, Grant County, Indiana  
Transfer Schedule Report - 2024**

**Fund Transfer To**

**Fund Transfer From**

	<b>6101 - WATER UTILITY OPERATING</b>	<b>6102 - WATER UTILITY BOND AND INTEREST SINKING</b>	<b>6207 - BONY - RESERVE</b>	<b>6209 - BONY - BOND &amp; INTEREST</b>	<b>Total</b>
6101 - WATER UTILITY OPERATING	-	246,338	-	-	246,338
6201 - SEWAGE UTILITY OPERATING	132	-	97,104	484,644	581,880
<b>Total</b>	<b>\$ 132</b>	<b>\$ 246,338</b>	<b>\$ 97,104</b>	<b>\$ 484,644</b>	<b>\$ 828,218</b>

*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.)*

**Upland Civil Town, Grant County, Indiana  
Grants - 2024**

Local Project Name/Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	Assistance Listing	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disbursements	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstanding at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
RW State 100 ST	Highway Planning & Construction	Department of Transportation	Indiana Dept of Transportation	20.205	DES 1800168	DES 1800168	Reimbursement Grant	2203 MVH Restricted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
RW State 100 ST	Coronavirus state and local fiscal recovery funds	Department of Treasury	Indiana Dept of Transportation	21.027	DES 1800168	DES 1800168	Reimbursement Grant	2203 MVH Restricted	\$537,963.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
ARPA	Coronavirus State and Local Fiscal Recovery Funds	Dept of the Treasury	Dept of the Treasury	21.027	FY 2023	FY 2023	Advance Grant	2401 ARPA	\$0.00	\$164,447.53	\$0.00	\$0.00	\$0.00	\$0.00
WWPT	Coronavirus State and Local Fiscal Recovery Funds	Dept of the Treasury	Indiana Finance Authority	21.027	State Water Infrastructure Fund	TRSW222627	Reimbursement Grant	6205 WW Const	\$142,656.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Upland Civil Town, Grant County, Indiana  
Capital Assets 2024**

Government or Enterprise		Beginning Balance as of January 1, 2024	Additions	Reductions	Ending Balance as of December 31, 2024
<b>Governmental Activities - Non-Depreciable Assets</b>	Land	\$251,053.64	\$0.00	\$0.00	\$251,053.64
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$251,053.64</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$251,053.64</b>
<b>Governmental Activities - Depreciable Assets</b>	Infrastructure	\$5,484,921.00	\$0.00	\$0.00	\$5,484,921.00
	Buildings	\$2,157,747.26	\$0.00	\$0.00	\$2,157,747.26
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$857,710.23	\$0.00	\$0.00	\$857,710.23
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$8,500,378.49</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$8,500,378.49</b>
<b>Governmental Activities - Accumulated Depreciation Assets</b>	Infrastructure	\$4,970,111.55	\$39,589.52	\$0.00	\$5,009,701.07
	Buildings	\$1,121,517.94	\$41,548.96	\$0.00	\$1,163,066.90
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$691,951.00	\$24,651.83	\$0.00	\$716,602.83
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$6,783,580.49</b>	<b>\$105,790.31</b>	<b>\$0.00</b>	<b>\$6,889,370.80</b>
<b>TRASH - Non-Depreciable Assets</b>	Land	\$0.00	\$0.00	\$0.00	\$0.00
	Construction in Progress	\$0.00	\$0.00	\$0.00	\$0.00
	Other Non-Depreciable Assets	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TRASH - Depreciable Assets</b>	Infrastructure	\$0.00	\$0.00	\$0.00	\$0.00
	Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$0.00	\$0.00	\$0.00	\$0.00

<b>TRASH - Depreciable Assets</b>	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TRASH - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Improvements Other Than Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Machinery, Equipment, and Vehicles</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>WASTEWATER - Non-Depreciable Assets</b>	<b>Land</b>	\$68,650.33	\$0.00	\$0.00	\$68,650.33
	<b>Construction in Progress</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Other Non-Depreciable Assets</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$68,650.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$68,650.33</b>
<b>WASTEWATER - Depreciable Assets</b>	<b>Infrastructure</b>	\$1,495,865.67	\$1,064,127.00	\$0.00	\$2,559,992.67
	<b>Buildings</b>	\$7,306,768.91	\$0.00	\$0.00	\$7,306,768.91
	<b>Improvements Other Than Buildings</b>	\$20,420.00	\$0.00	\$0.00	\$20,420.00
	<b>Machinery, Equipment, and Vehicles</b>	\$1,741,930.20	\$56,975.78	\$0.00	\$1,798,905.98
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$10,564,984.78</b>	<b>\$1,121,102.78</b>	<b>\$0.00</b>	<b>\$11,686,087.56</b>
<b>WASTEWATER - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Improvements Other Than Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Machinery, Equipment, and Vehicles</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>WATER - Non-Depreciable Assets</b>	<b>Land</b>	\$20,173.00	\$0.00	\$0.00	\$20,173.00
	<b>Construction in Progress</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Other Non-Depreciable Assets</b>	\$0.00	\$0.00	\$0.00	\$0.00

<b>WATER - Non-Depreciable Assets</b>	<b>Total</b>	<b>\$20,173.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,173.00</b>
<b>WATER - Depreciable Assets</b>	<b>Infrastructure</b>	\$4,048,089.76	\$0.00	\$0.00	\$4,048,089.76
	<b>Buildings</b>	\$297,739.00	\$0.00	\$0.00	\$297,739.00
	<b>Improvements Other Than Buildings</b>	\$13,000.00	\$0.00	\$0.00	\$13,000.00
	<b>Machinery, Equipment, and Vehicles</b>	\$841,498.59	\$0.00	\$0.00	\$841,498.59
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$5,200,327.35</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$5,200,327.35</b>
<b>WATER - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	\$4,048,089.76	\$0.00	\$0.00	\$4,048,089.76
	<b>Buildings</b>	\$288,845.36	\$193.34	\$0.00	\$289,038.70
	<b>Improvements Other Than Buildings</b>	\$13,000.00	\$0.00	\$0.00	\$13,000.00
	<b>Machinery, Equipment, and Vehicles</b>	\$831,898.59	\$800.00	\$0.00	\$832,698.59
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$5,181,833.71</b>	<b>\$993.34</b>	<b>\$0.00</b>	<b>\$5,182,827.05</b>
<b>Stormwater - Non-Depreciable Assets</b>	<b>Land</b>	\$63,736.00	\$0.00	\$0.00	\$63,736.00
	<b>Construction in Progress</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Other Non-Depreciable Assets</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$63,736.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$63,736.00</b>
<b>Stormwater - Depreciable Assets</b>	<b>Infrastructure</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Improvements Other Than Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Machinery, Equipment, and Vehicles</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Stormwater - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Improvements Other Than Buildings</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Machinery, Equipment, and Vehicles</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00

Stormwater - Accumulated Depreciation Assets	Total	\$0.00	\$0.00	\$0.00	\$0.00
-------------------------------------------------	-------	--------	--------	--------	--------

**Upland Civil Town, Grant County, Indiana  
Accounts Payable/Receivable Statement - 2024**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
Governmental Activities	\$22,431.90	\$330.00
TRASH	\$0.00	\$15,971.09
WASTEWATER	\$20,875.55	\$111,212.05
WATER	\$15,086.63	\$70,565.19
Stormwater	\$0.00	\$4,215.00

**Upland Civil Town, Grant County, Indiana  
Pensions - 2024**

<b>1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.</b>	<b>YES</b>	<b>NO</b>
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
<b>2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?</b>	X	

<b>Name of the Pension Plan</b>	<b>457 Retirement Plan</b>
Type or class of employees covered by the Plan	Full
Type of Pension Plan	Single Employer Defined Benefit
IN Code that applied to this Plan	Department of Redevelopment IC 36-7-14-12.2(17)
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
<b>Plan Administrator</b>	
Company Name	American Funds Service Company
Street Address	12711 N. Meridian Street
City	Indianapolis
State	IN
Zip (e.g. 99999)	46032
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
<b>Current Number of Participants</b>	
Active Employees that are Vested (e.g. 9999)	6
Active Employees that are Not Vested (e.g. 9999)	8
Separated Employees But are Vested (e.g. 9999)	0
Current Number of Retirees (e.g. 9999)	0
When are you planning to have an Actuarial valuation done?	Do Not Intend to Have an Actuarial Valuation Done