

# Annual Financial Report



Indiana State Board of Accounts

2025

UPLAND CIVIL TOWN

Grant County

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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 - 2025  
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal	Receipts	Disbursement	End Cash & Inv Bal
			Jan. 1, 2025			Dec. 31, 2025
<b>Governmental Activities</b>	1101	GENERAL FUND	\$690,865.03	\$858,064.02	\$1,008,893.69	\$540,035.36
	2201	MOTOR VEHICLE HIGHWAY	\$124,549.44	\$174,563.34	\$173,584.88	\$125,527.90
	2202	LOCAL ROAD AND STREET	\$225,825.23	\$85,467.22	\$35,914.35	\$275,378.10
	2203	MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	\$162,789.96	\$82,195.45	\$417.10	\$244,568.31
	2209	LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)	\$67,358.76	\$40,005.00	\$38,932.40	\$68,431.36
	2228	POLICE CONT EDUCATION (LECE)	\$12,706.47	\$2,914.17	\$3,285.73	\$12,334.91
	2235	RIVERBOAT	\$43,141.63	\$21,882.62	\$32,989.00	\$32,035.25
	2236	RAINY DAY	\$618.39	\$0.00	\$0.00	\$618.39
	2256	OPIOID - UNRESTRICTED	\$640.22	\$447.22	\$0.00	\$1,087.44
	2257	OPIOID- RESTRICTED	\$353.94	\$0.00	\$0.00	\$353.94
	2401	CORONAVIRUS FISCAL RELIEF FUND (ARP)	\$19,174.40	\$0.00	\$0.00	\$19,174.40
	2404	CCMG MATCHING GRANT FUNDS	\$771,043.50	\$0.00	\$106,910.89	\$664,132.61
	2405	SIDEWALK IMPROVEMENT FUND	\$0.00	\$236,043.85	\$236,043.85	\$0.00
	2500	DONOR FUND	\$78.99	\$0.00	\$0.00	\$78.99
	2501	OTHER FINANCING USES	\$6,329.70	\$0.00	\$0.00	\$6,329.70
	2502	PARK DEPARTMENT GRANTS	\$1,344.28	\$75,553.37	\$33,887.72	\$43,009.93
	2503	COMMUNITY MARKET	\$0.00	\$1,828.65	\$1,328.03	\$500.62
	2599	MEIJER OPIOID SETTLEMENT	\$478,816.88	\$0.00	\$24,606.16	\$454,210.72
	4401	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	\$37,396.09	\$5,679.56	\$14,827.50	\$28,248.15
	4402	CUMULATIVE CAPITAL DEVELOPMENT	\$44,768.52	\$35,727.15	\$24,500.00	\$55,995.67
	4417	REDEVELOPMENT BOND (PROCEEDS)	\$0.00	\$991,979.16	\$52,000.00	\$939,979.16
	8901	PAYROLL	\$11,113.82	\$975,537.61	\$986,487.09	\$164.34
			<b>SubTotal</b>	<b>\$2,698,915.25</b>	<b>\$3,587,888.39</b>	<b>\$2,774,608.39</b>

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan. 1, 2025	Receipts	Disbursement	End Cash & Inv Bal Dec. 31, 2025
<b>TRASH</b>	6604	TRASH & GARBAGE PICKUP	\$5,785.03	\$194,367.82	\$193,101.44	\$7,051.41
		<b>SubTotal</b>	<b>\$5,785.03</b>	<b>\$194,367.82</b>	<b>\$193,101.44</b>	<b>\$7,051.41</b>
<b>WASTEWATER</b>	6201	SEWAGE UTILITY OPERATING	\$70,858.58	\$1,466,357.51	\$1,129,097.93	\$408,118.16
	6205	WW CONSTRUCTION PROJECT	\$17,600.00	\$0.00	\$17,600.00	\$0.00
	6207	BONY RESERVE - #603711	\$184,693.05	\$114,093.20	\$0.00	\$298,786.25
	6208	BONY - CONSTRUCTION #603712	\$1,721,381.80	\$50,377.88	\$743,044.00	\$1,028,715.68
	6209	BONY - BOND & INT #603709	\$379,767.89	\$491,293.49	\$481,622.35	\$389,439.03
		<b>SubTotal</b>	<b>\$2,374,301.32</b>	<b>\$2,122,122.08</b>	<b>\$2,371,364.28</b>	<b>\$2,125,059.12</b>
<b>WATER</b>	6101	WATER UTILITY OPERATING	-\$231,095.02	\$1,026,172.15	\$769,275.82	\$25,801.31
	6102	WATER UTILITY BOND AND INTEREST SINKING	\$128,715.66	\$105,308.52	\$234,024.18	\$0.00
	6104	WATER UTILITY METER DEPOSIT	\$78,138.91	\$15,050.00	\$13,110.00	\$80,078.91
	6105	WATER UTILITY CONSTRUCTION (IN PROGRESS)	-\$119,032.28	\$153,421.42	\$34,389.14	\$0.00
		<b>SubTotal</b>	<b>-\$143,272.73</b>	<b>\$1,299,952.09</b>	<b>\$1,050,799.14</b>	<b>\$105,880.22</b>
<b>Stormwater</b>	6501	STORMWATER OPERATING	\$16,524.09	\$52,024.88	\$35,759.42	\$32,789.55
		<b>SubTotal</b>	<b>\$16,524.09</b>	<b>\$52,024.88</b>	<b>\$35,759.42</b>	<b>\$32,789.55</b>
		<b>GRAND TOTAL</b>	<b>\$4,952,252.96</b>	<b>\$7,256,355.26</b>	<b>\$6,425,632.67</b>	<b>\$5,782,975.55</b>

**Upland Civil Town, Grant County, Indiana  
Detailed Receipts 2025**

Governmental Activities	GENERAL FUND	General Property Taxes	\$523,630.10
		Cigarette Tax Distribution	\$1,548.97
		Financial Institution Tax distribution	\$3,550.29
		Vehicle/Aircraft Excise Tax Distribution	\$31,430.90
		Commercial Vehicle Excise Tax Distribution (CVET)	\$520.15
		ABC Gallonage Tax Distribution	\$8,632.78
		Local Income Tax (LIT) Certified Shares	\$203,547.00
		Other Taxes/1101350.000 - ATC EXCISE FUND PERMIT FEE	\$1,072.50
		<b>Total Taxes and Intergovernmental</b>	<b>\$773,932.69</b>
		Fire Protection Contracts and Service Fees	\$30,657.87
		Parking Receipts	\$228.00
		Rental of Property	\$24,722.36
		Other Charges for Services, Sales, and Fees/1101640.000 - CABLE TV FRANCHISE FEE	\$14,103.87
		<b>Total Charges for Services</b>	<b>\$69,712.10</b>
		Other Fines and Forfeitures/1101435.000 - PARKING TICKET	\$375.00
		<b>Total Fines, Forfeitures, and Fees</b>	<b>\$375.00</b>
		Refunds and Reimbursements	\$12,725.33
		Other Receipts/1101990.000 - OTHER	\$1,318.90
		<b>Total Other Receipts</b>	<b>\$14,044.23</b>
		<b>Total GENERAL FUND</b>	<b>\$858,064.02</b>
	MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway Distribution	\$82,195.47
		Wheel Tax/Surtax Distribution	\$92,367.87
		<b>Total Taxes and Intergovernmental</b>	<b>\$174,563.34</b>
		<b>Total MOTOR VEHICLE HIGHWAY</b>	<b>\$174,563.34</b>
	LOCAL ROAD AND STREET	Local Road and Street Distribution	\$60,897.22
		<b>Total Taxes and Intergovernmental</b>	<b>\$60,897.22</b>
		Refunds and Reimbursements	\$24,570.00
		<b>Total Other Receipts</b>	<b>\$24,570.00</b>
		<b>Total LOCAL ROAD AND STREET</b>	<b>\$85,467.22</b>

MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	Motor Vehicle Highway Distribution	\$82,195.45
<b>Total Taxes and Intergovernmental</b>		<b>\$82,195.45</b>
<b>Total MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)</b>		<b>\$82,195.45</b>
LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)	Local Income Tax (LIT) for Economic Development	\$40,005.00
<b>Total Taxes and Intergovernmental</b>		<b>\$40,005.00</b>
<b>Total LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)</b>		<b>\$40,005.00</b>
POLICE CONT EDUCATION (LECE)	Gun Permits	\$1,300.00
<b>Total Licenses and Permits</b>		<b>\$1,300.00</b>
	Document and Copy Fees	\$5.00
	Other Charges for Services, Sales, and Fees/2228423.000 - VEHICLE INSPECTIONS	\$1,604.17
<b>Total Charges for Services</b>		<b>\$1,609.17</b>
	Other Court and Clerk Receipts/2228510.000 - USER FEE	\$5.00
<b>Total Fines, Forfeitures, and Fees</b>		<b>\$5.00</b>
<b>Total POLICE CONT EDUCATION (LECE)</b>		<b>\$2,914.17</b>
RIVERBOAT	Casino/Riverboat Distribution	\$21,882.62
<b>Total Taxes and Intergovernmental</b>		<b>\$21,882.62</b>
<b>Total RIVERBOAT</b>		<b>\$21,882.62</b>
OPIOID - UNRESTRICTED	Federal and State Grants and Distributions - Health and Welfare	\$447.22
<b>Total Taxes and Intergovernmental</b>		<b>\$447.22</b>
<b>Total OPIOID - UNRESTRICTED</b>		<b>\$447.22</b>
SIDEWALK IMPROVEMENT FUND	Refunds and Reimbursements	\$236,043.85
<b>Total Other Receipts</b>		<b>\$236,043.85</b>
<b>Total SIDEWALK IMPROVEMENT FUND</b>		<b>\$236,043.85</b>

Governmental Activities	PARK DEPARTMENT GRANTS	Donations, Gifts, and Bequests	\$75,553.37
	<b>Total Other Receipts</b>		<b>\$75,553.37</b>
	<b>Total PARK DEPARTMENT GRANTS</b>		<b>\$75,553.37</b>
	COMMUNITY MARKET	Park and Recreation Receipts	\$1,828.65
	<b>Total Charges for Services</b>		<b>\$1,828.65</b>
	<b>Total COMMUNITY MARKET</b>		<b>\$1,828.65</b>
	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	Cigarette Tax Distribution	\$5,679.56
	<b>Total Taxes and Intergovernmental</b>		<b>\$5,679.56</b>
	<b>Total CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX</b>		<b>\$5,679.56</b>
	CUMULATIVE CAPITAL DEVELOPMENT	General Property Taxes	\$33,623.02
		Financial Institution Tax distribution	\$112.12
		Vehicle/Aircraft Excise Tax Distribution	\$1,992.01
	<b>Total Taxes and Intergovernmental</b>		<b>\$35,727.15</b>
	<b>Total CUMULATIVE CAPITAL DEVELOPMENT</b>		<b>\$35,727.15</b>
	REDEVELOPMENT BOND (PROCEEDS)	Earnings on Investments and Deposits	\$105,511.79
		Proceeds from Borrowings other than Tax Anticipation Warrants	\$886,467.37
	<b>Total Other Receipts</b>		<b>\$991,979.16</b>
	<b>Total REDEVELOPMENT BOND (PROCEEDS)</b>		<b>\$991,979.16</b>
	PAYROLL	Payroll Fund and Clearing Account Receipts	\$975,537.61
	<b>Total Other Receipts</b>		<b>\$975,537.61</b>
	<b>Total PAYROLL</b>		<b>\$975,537.61</b>
<b>Total Governmental Activities</b>			<b>\$3,587,888.39</b>
TRASH	TRASH & GARBAGE PICKUP	Garbage/Trash/Recycling/Landfill Fees and Charges	\$194,367.82
	<b>Total Charges for Services</b>		<b>\$194,367.82</b>
	<b>Total TRASH &amp; GARBAGE PICKUP</b>		<b>\$194,367.82</b>
<b>Total TRASH</b>			<b>\$194,367.82</b>

WASTEWATER	SEWAGE UTILITY OPERATING	Sewage Fees	\$1,433,235.50
			Other Charges for Services, Sales, and Fees/6201442.000 - SEWAGE TAP FEES
	<b>Total Charges for Services</b>		<b>\$1,448,473.11</b>
		Refunds and Reimbursements	\$284.40
		Other Receipts/6201990.000 - OTHER	\$17,600.00
	<b>Total Other Receipts</b>		<b>\$17,884.40</b>
	<b>Total SEWAGE UTILITY OPERATING</b>		<b>\$1,466,357.51</b>
	BONY RESERVE - #603711	Earnings on Investments and Deposits	\$16,989.20
		Transfers In - Transferred from Another Fund	\$97,104.00
	<b>Total Other Receipts</b>		<b>\$114,093.20</b>
	<b>Total BONY RESERVE - #603711</b>		<b>\$114,093.20</b>
	BONY - CONSTRUCTION #603712	Earnings on Investments and Deposits	\$50,377.88
	<b>Total Other Receipts</b>		<b>\$50,377.88</b>
	<b>Total BONY - CONSTRUCTION #603712</b>		<b>\$50,377.88</b>
	BONY - BOND & INT #603709	Earnings on Investments and Deposits	\$6,682.49
		Transfers In - Transferred from Another Fund	\$484,611.00
	<b>Total Other Receipts</b>		<b>\$491,293.49</b>
	<b>Total BONY - BOND &amp; INT #603709</b>		<b>\$491,293.49</b>
<b>Total WASTEWATER</b>			<b>\$2,122,122.08</b>

WATER	WATER UTILITY OPERATING	Other Taxes/6101443.000 - SALES TAX	\$36,990.16
	<b>Total Taxes and Intergovernmental</b>		<b>\$36,990.16</b>
		Rental of Property	\$101,145.60
		Other Charges for Services, Sales, and Fees/6101441.000 - WATER DAILY DEPOSITS	\$860,528.76
	<b>Total Charges for Services</b>		<b>\$961,674.36</b>
		Refunds and Reimbursements	\$24,202.35
		Other Receipts/6101990.000 - OTHER	\$3,305.28
	<b>Total Other Receipts</b>		<b>\$27,507.63</b>
	<b>Total WATER UTILITY OPERATING</b>		<b>\$1,026,172.15</b>
	WATER UTILITY BOND AND INTEREST SINKING	Transfers In - Transferred from Another Fund	\$105,308.52
	<b>Total Other Receipts</b>		<b>\$105,308.52</b>
	<b>Total WATER UTILITY BOND AND INTEREST SINKING</b>		<b>\$105,308.52</b>
	WATER UTILITY METER DEPOSIT	Other Charges for Services, Sales, and Fees/6104445.000 - METER DEPOSITS	\$15,050.00
	<b>Total Charges for Services</b>		<b>\$15,050.00</b>
	<b>Total WATER UTILITY METER DEPOSIT</b>		<b>\$15,050.00</b>
	WATER UTILITY CONSTRUCTION (IN PROGRESS)	Transfers In - Transferred from Another Fund	\$3.00
		Interfund Loans - Borrowed from Another Fund	\$153,418.42
	<b>Total Other Receipts</b>		<b>\$153,421.42</b>
	<b>Total WATER UTILITY CONSTRUCTION (IN PROGRESS)</b>		<b>\$153,421.42</b>
	<b>Total WATER</b>		<b>\$1,299,952.09</b>
Stormwater	STORMWATER OPERATING	Storm Water Fees	\$52,024.88
	<b>Total Charges for Services</b>		<b>\$52,024.88</b>
	<b>Total STORMWATER OPERATING</b>		<b>\$52,024.88</b>
	<b>Total Stormwater</b>		<b>\$52,024.88</b>

**Upland Civil Town, Grant County, Indiana  
Disbursements by Fund - 2025**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$402,758.91
		Other Personal Services	\$680.84
		Employee Benefits	\$334,122.49
		<b>Total Personal Services</b>	<b>\$737,562.24</b>
		Office Supplies	\$3,579.25
		Operating Supplies	\$21,974.97
		Repair and Maintenance Supplies	\$3,512.02
		Other Supplies	\$10,349.26
		<b>Total Supplies</b>	<b>\$39,415.50</b>
		Professional Services	\$12,046.60
		Communication and Transportation	\$7,567.70
		Printing and Advertising	\$592.35
		Insurance	\$47,567.00
		Utility Services	\$82,374.96
		Repairs and Maintenance	\$13,444.86
		Other Services and Charges	\$19,642.12
		<b>Total Services and Charges</b>	<b>\$183,235.59</b>
		Improvements Other Than Buildings	\$10,995.32
		Machinery, Equipment, and Vehicles	\$18,561.26
		Other Capital Outlays	\$12,827.70
		<b>Total Capital Outlays</b>	<b>\$42,384.28</b>
		Interfund Loan - Loaned To Another Fund	\$6,296.08
		<b>Total Other Disbursements</b>	<b>\$6,296.08</b>
	<b>Total GENERAL FUND</b>		<b>\$1,008,893.69</b>
	MOTOR VEHICLE HIGHWAY	Salaries and Wages	\$121,022.88
		Other Personal Services	\$9,191.83

Governmental Activities	MOTOR VEHICLE HIGHWAY	Employee Benefits	\$21,135.38
		<b>Total Personal Services</b>	<b>\$151,350.09</b>
		Operating Supplies	\$7,002.16
		<b>Total Supplies</b>	<b>\$7,002.16</b>
		Repairs and Maintenance	\$12,493.83
		<b>Total Services and Charges</b>	<b>\$12,493.83</b>
		Payments on Tax Anticipation Warrants Principal	\$2,738.80
		<b>Total Debt service - principal and interest</b>	<b>\$2,738.80</b>
		<b>Total MOTOR VEHICLE HIGHWAY</b>	<b>\$173,584.88</b>
	LOCAL ROAD AND STREET	Repairs and Maintenance	\$34,693.27
		<b>Total Services and Charges</b>	<b>\$34,693.27</b>
		Other Capital Outlays	\$1,221.08
		<b>Total Capital Outlays</b>	<b>\$1,221.08</b>
		<b>Total LOCAL ROAD AND STREET</b>	<b>\$35,914.35</b>
	MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	Repairs and Maintenance	\$417.10
		<b>Total Services and Charges</b>	<b>\$417.10</b>
		<b>Total MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)</b>	<b>\$417.10</b>
	LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)	Other Capital Outlays	\$38,932.40
		<b>Total Capital Outlays</b>	<b>\$38,932.40</b>
		<b>Total LIT - ECONOMIC DEVELOPMENT (FORMERLY CREDIT)</b>	<b>\$38,932.40</b>

Governmental Activities	POLICE CONT EDUCATION (LECE)	Other Supplies	\$966.31
		<b>Total Supplies</b>	<b>\$966.31</b>
		Other Disbursements	\$2,319.42
		<b>Total Other Disbursements</b>	<b>\$2,319.42</b>
	<b>Total POLICE CONT EDUCATION (LECE)</b>		<b>\$3,285.73</b>
	RIVERBOAT	Other Capital Outlays	\$32,989.00
		<b>Total Capital Outlays</b>	<b>\$32,989.00</b>
	<b>Total RIVERBOAT</b>		<b>\$32,989.00</b>
	CCMG MATCHING GRANT FUNDS	Infrastructure	\$106,910.89
		<b>Total Capital Outlays</b>	<b>\$106,910.89</b>
	<b>Total CCMG MATCHING GRANT FUNDS</b>		<b>\$106,910.89</b>
	SIDEWALK IMPROVEMENT FUND	Other Capital Outlays	\$236,043.85
		<b>Total Capital Outlays</b>	<b>\$236,043.85</b>
	<b>Total SIDEWALK IMPROVEMENT FUND</b>		<b>\$236,043.85</b>
	PARK DEPARTMENT GRANTS	Books and Other Media	\$33,887.72
		<b>Total Capital Outlays</b>	<b>\$33,887.72</b>
	<b>Total PARK DEPARTMENT GRANTS</b>		<b>\$33,887.72</b>
	COMMUNITY MARKET	Operating Supplies	\$1,328.03
		<b>Total Supplies</b>	<b>\$1,328.03</b>
	<b>Total COMMUNITY MARKET</b>		<b>\$1,328.03</b>

Governmental Activities	MEIJER OPIOID SETTLEMENT	Salaries and Wages	\$5,082.00
		Employee Benefits	\$401.63
		<b>Total Personal Services</b>	<b>\$5,483.63</b>
		Other Capital Outlays	\$19,122.53
		<b>Total Capital Outlays</b>	<b>\$19,122.53</b>
	<b>Total MEIJER OPIOID SETTLEMENT</b>		<b>\$24,606.16</b>
	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	Construction	\$10,290.00
		Other Capital Outlays	\$4,537.50
		<b>Total Capital Outlays</b>	<b>\$14,827.50</b>
	<b>Total CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX</b>		<b>\$14,827.50</b>
	CUMULATIVE CAPITAL DEVELOPMENT	Machinery, Equipment, and Vehicles	\$24,500.00
		<b>Total Capital Outlays</b>	<b>\$24,500.00</b>
	<b>Total CUMULATIVE CAPITAL DEVELOPMENT</b>		<b>\$24,500.00</b>
	REDEVELOPMENT BOND (PROCEEDS)	Construction	\$52,000.00
		<b>Total Capital Outlays</b>	<b>\$52,000.00</b>
	<b>Total REDEVELOPMENT BOND (PROCEEDS)</b>		<b>\$52,000.00</b>
	PAYROLL	Salaries and Wages	\$985,392.74
		Employee Benefits	\$1,094.35
		<b>Total Personal Services</b>	<b>\$986,487.09</b>
	<b>Total PAYROLL</b>		<b>\$986,487.09</b>
<b>Total Governmental Activities</b>			<b>\$2,774,608.39</b>

TRASH	TRASH & GARBAGE PICKUP	Other Disbursements	\$193,101.44
		<b>Total Other Disbursements</b>	<b>\$193,101.44</b>
	<b>Total TRASH &amp; GARBAGE PICKUP</b>		<b>\$193,101.44</b>
<b>Total TRASH</b>			<b>\$193,101.44</b>
WASTEWATER	SEWAGE UTILITY OPERATING	Salaries and Wages	\$173,285.85
		<b>Total Personal Services</b>	<b>\$173,285.85</b>
		Machinery, Equipment, and Vehicles	\$33,816.72
		<b>Total Capital Outlays</b>	<b>\$33,816.72</b>
		Transfer Out - Transferred To Another Fund	\$581,718.00
		Other Disbursements	\$383.05
		<b>Total Other Disbursements</b>	<b>\$582,101.05</b>
		Chemicals	\$46,553.40
		Contractual Services	\$52,474.91
		Employee Pensions and Benefits	\$85,434.59
		Materials and Supplies	\$15,937.56
		Transportation	\$116,193.02
		Other Operating	\$23,300.83
		<b>Total Operations</b>	<b>\$339,894.31</b>
	<b>Total SEWAGE UTILITY OPERATING</b>		<b>\$1,129,097.93</b>
WW CONSTRUCTION PROJECT	Construction		\$17,600.00
		<b>Total Capital Outlays</b>	<b>\$17,600.00</b>
	<b>Total WW CONSTRUCTION PROJECT</b>		<b>\$17,600.00</b>

WASTEWATER	BONY - CONSTRUCTION #603712	Construction	\$743,044.00
		<b>Total Capital Outlays</b>	<b>\$743,044.00</b>
<b>Total BONY - CONSTRUCTION #603712</b>			<b>\$743,044.00</b>
BONY - BOND & INT #603709		Payments on Bonds and Other Debt Principal	\$481,622.35
		<b>Total Debt service - principal and interest</b>	<b>\$481,622.35</b>
<b>Total BONY - BOND &amp; INT #603709</b>			<b>\$481,622.35</b>

<b>Total WASTEWATER</b>			<b>\$2,371,364.28</b>
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WATER	WATER UTILITY OPERATING	Salaries and Wages	\$177,300.02
		<b>Total Personal Services</b>	<b>\$177,300.02</b>
		Insurance	\$39,189.34
		<b>Total Services and Charges</b>	<b>\$39,189.34</b>
		Machinery, Equipment, and Vehicles	\$38,617.44
		<b>Total Capital Outlays</b>	<b>\$38,617.44</b>
		Transfer Out - Transferred To Another Fund	\$105,308.52
		Other Disbursements	\$59,917.41
		<b>Total Other Disbursements</b>	<b>\$165,225.93</b>
		Bad Debt	\$330.94
		Contractual Services	\$137,299.43
		Employee Pensions and Benefits	\$71,269.57
		Materials and Supplies	\$81,937.53
		Transportation	\$12,439.10

WATER	WATER UTILITY OPERATING	Other Operating	\$45,666.52
		<b>Total Operations</b>	<b>\$348,943.09</b>
<b>Total WATER UTILITY OPERATING</b>			<b>\$769,275.82</b>
WATER UTILITY BOND AND INTEREST SINKING		Payments on Bonds and Other Debt Principal	\$234,024.18
		<b>Total Debt service - principal and interest</b>	<b>\$234,024.18</b>
<b>Total WATER UTILITY BOND AND INTEREST SINKING</b>			<b>\$234,024.18</b>
WATER UTILITY METER DEPOSIT		Other Disbursements	\$13,110.00
		<b>Total Other Disbursements</b>	<b>\$13,110.00</b>
<b>Total WATER UTILITY METER DEPOSIT</b>			<b>\$13,110.00</b>
WATER UTILITY CONSTRUCTION (IN PROGRESS)		Materials and Supplies	\$34,389.14
		<b>Total Operations</b>	<b>\$34,389.14</b>
<b>Total WATER UTILITY CONSTRUCTION (IN PROGRESS)</b>			<b>\$34,389.14</b>
<b>Total WATER</b>			<b>\$1,050,799.14</b>
Stormwater	STORMWATER OPERATING	Other Disbursements	\$4,274.74
		<b>Total Other Disbursements</b>	<b>\$4,274.74</b>
		Contractual Services	\$27,214.00
		Materials and Supplies	\$1,529.74

Stormwater	STORMWATER OPERATING	Other Operating	\$2,740.94
		<b>Total Operations</b>	<b>\$31,484.68</b>
	<b>Total STORMWATER OPERATING</b>		<b>\$35,759.42</b>
<b>Total Stormwater</b>			<b>\$35,759.42</b>

**Upland Civil Town, Grant County, Indiana  
Disbursements by Fund with Departments - 2025**

Other Personal Services

\$680.84

Employee Benefits

\$334,122.49

**Total Personal Services**

**\$737,562.24**

Office Supplies

\$3,579.25

Operating Supplies

\$21,974.97

Repair and Maintenance Supplies

\$3,512.02

Other Supplies

\$10,349.26

**Total Supplies**

**\$39,415.50**

Professional Services

\$12,046.60

Communication and Transportation

\$7,567.70

Printing and Advertising

\$592.35

Insurance

\$47,567.00

Utility Services

\$82,374.96

Repairs and Maintenance

\$13,444.86

Other Services and Charges

\$19,642.12

**Total Services and Charges**

**\$183,235.59**

Improvements Other Than Buildings

\$10,995.32

Machinery, Equipment, and Vehicles

\$18,561.26

Other Capital Outlays

\$12,827.70

**Total Capital Outlays**

**\$42,384.28**

Interfund Loan - Loaned To Another Fund

\$6,296.08

**Total Other Disbursements**

**\$6,296.08**

**Total NO DEPARTMENT**

**\$1,008,893.69**

**Total GENERAL FUND**

**\$1,008,893.69**

**Total Governmental Activities Disbursements for Funds with Departments**

**\$1,008,893.69**



**Upland Civil Town, Grant County, Indiana  
Fund Type Schedule 2025**

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	2236 - RAINY DAY	102194 - Rainy Day
2 - Special Revenue	2256 - OPIOID - UNRESTRICTED	102259 - Opioid Settlement Restricted
2 - Special Revenue	2257 - OPIOID- RESTRICTED	102258 - Opioid Settlement Unrestricted
2 - Special Revenue	2401 - CORONAVIRUS FISCAL RELIEF FUND (ARP)	951760 - CORONAVIRUS FISCAL RELIEF FUND (ARP)
2 - Special Revenue	2500 - DONOR FUND	910300 - DONOR FUND
2 - Special Revenue	2501 - OTHER FINANCING USES	950100 - OTHER FINANCING USES
2 - Special Revenue	2502 - PARK DEPARTMENT GRANTS	102056 - Parks And Recreation
2 - Special Revenue	2599 - MEIJER OPIOID SETTLEMENT	952599 - MEIJER OPIOID SETTLEMENT
2 - Special Revenue	8901 - PAYROLL	970100 - PAYROLL
4 - Capital Projects	2404 - CCMG MATCHING GRANT FUNDS	952404 - CCMG MATCHING GRANT FUNDS
4 - Capital Projects	2405 - SIDEWALK IMPROVEMENT FUND	104001 - Cumulative Capital Improvement Cigarette Tax (City/Town) or Construction (Libraries)
4 - Capital Projects	2503 - COMMUNITY MARKET	104003 - Park Nonreverting Capital
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
4 - Capital Projects	4417 - REDEVELOPMENT BOND (PROCEEDS)	104006 - Redevelopment Capital
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

Fund Type	Local Fund	Standard Fund
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 PROJECT	956205 - WW CONSTRUCTION PROJECT
6 - Enterprises	6207 - BONY RESERVE - #603711	956207 - BONY RESERVE - #603711
6 - Enterprises	6208 - BONY - CONSTRUCTION #603712	956208 - BONY - CONSTRUCTION #603712
6 - Enterprises	6209 - BONY - BOND & INT #603709	956209 - BONY - BOND & INT #603709
6 - Enterprises	6501 - STORMWATER OPERATING	106850 - Enterprise Operating
6 - Enterprises	6604 - TRASH & GARBAGE PICKUP	956604 - TRASH & GARBAGE PICKUP

**Upland Civil Town, Grant County, Indiana  
Debt Statement - 2025**

			<b>Beginning Principal Balance as of Jan. 1, 2025</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of Dec. 31, 2025</b>	<b>Principal Due in 2026</b>
Governmental Activities Long Term Debt	Revenue Bonds	Infrastructure and Communtiy Dev.	\$2,000,000.00	\$0.00	\$0.00	\$2,000,000.00	\$90,000.00
<b>Governmental Activities Long Term Debt Total</b>			<b>\$2,000,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,000,000.00</b>	<b>\$90,000.00</b>
WASTEWATER - Long Term Debt	Notes and Loans Payable - SRF Loan/ Bond Long Term		\$8,885,000.00	\$0.00	\$171,000.00	\$8,714,000.00	\$177,000.00
<b>WASTEWATER - Long Term Debt Total</b>			<b>\$8,885,000.00</b>	<b>\$0.00</b>	<b>\$171,000.00</b>	<b>\$8,714,000.00</b>	<b>\$177,000.00</b>
WATER - Long Term Debt	Notes and Loans Payable - SRF Loan Long Term		\$445,212.00	\$14,024.18	\$234,024.18	\$225,212.00	\$225,212.00
<b>WATER - Long Term Debt Total</b>			<b>\$445,212.00</b>	<b>\$14,024.18</b>	<b>\$234,024.18</b>	<b>\$225,212.00</b>	<b>\$225,212.00</b>
<b>GRAND TOTAL</b>			<b>\$11,330,212.00</b>	<b>\$14,024.18</b>	<b>\$405,024.18</b>	<b>\$10,939,212.00</b>	

**Upland Civil Town, Grant County, Indiana  
Deficit Fund Balances - 2025**

<u>Enterprise Name</u>	<u>Fund Name</u>	<u>Ending Cash and Investment Balance</u>
Total deficit fund balances		

**Upland Civil Town, Grant County, Indiana  
Leases 2025**

	<b>Lessor</b>	<b>Description or Purpose</b>	<b>Annual Lease Payment Due in 2026</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	\$939.00	03/01/2023	03/01/2028	Y
	<b>Total Governmental Activities (General) \$939.00</b>					
	<b>GRAND TOTAL \$939.00</b>					

**Upland Civil Town, Grant County, Indiana  
Transfer Report - 2025**

<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	\$105,308.52	WATER UTILITY BOND AND INTEREST SINKING	\$105,308.52
SEWAGE UTILITY OPERATING	\$581,718.00	WATER UTILITY CONSTRUCTION (IN PROGRESS)	\$3.00
<b>Total Transfers Out</b>	<b>\$687,026.52</b>	BONY RESERVE - #603711	\$97,104.00
		BONY - BOND & INT #603709	\$484,611.00
		<b>Total Transfers In</b>	<b>\$687,026.52</b>

**Upland Civil Town, Grant County, Indiana  
Grants - 2025**

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
ARPA	CORONAVIRUS STATE & LOCAL FISCAL RECOVERY FUNDS	DEPT OF THE TREASURY	DEPT OF THE TREASURY	21.027	ARPA	FY 2023	Advance Grant	2401 ARPA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Upland Civil Town, Grant County, Indiana  
Capital Assets 2025**

Government or Enterprise		Beginning Balance as of January 1, 2025	Additions	Reductions	Ending Balance as of December 31, 2025
<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	\$5,009,701.07	\$39,589.52	\$0.00	\$5,049,290.59
	Buildings	\$1,163,066.90	\$41,548.96	\$0.00	\$1,204,615.86
	Improvements Other Than Buildings	\$0.00	\$0.00	\$0.00	\$0.00
	Machinery, Equipment, and Vehicles	\$716,602.83	\$24,651.83	\$0.00	\$741,254.66
	Books and Other	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$6,889,370.80</b>	<b>\$105,790.31</b>	<b>\$0.00</b>	<b>\$6,995,161.11</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>	\$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>WASTEWATER - Depreciable Assets</b>	<b>Infrastructure</b>	\$2,559,992.67	\$0.00	\$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>	\$1,798,905.98	\$0.00	\$0.00	\$1,798,905.98
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$11,686,087.56</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,686,087.56</b>
<b>WASTEWATER - Accumulated Depreciation Assets</b>	<b>Infrastructure</b>	\$1,517,148.21	\$21,282.54	\$0.00	\$1,538,430.75
	<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>	\$1,716,792.02	\$14,968.49	\$0.00	\$1,731,760.51
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$10,561,129.14</b>	<b>\$36,251.03</b>	<b>\$0.00</b>	<b>\$10,597,380.17</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>	\$289,038.70	\$193.34	\$0.00	\$289,232.04
	<b>Improvements Other Than Buildings</b>	\$13,000.00	\$0.00	\$0.00	\$13,000.00
	<b>Machinery, Equipment, and Vehicles</b>	\$832,698.59	\$800.00	\$0.00	\$833,498.59
	<b>Books and Other</b>	\$0.00	\$0.00	\$0.00	\$0.00
	<b>Total</b>	<b>\$5,182,827.05</b>	<b>\$993.34</b>	<b>\$0.00</b>	<b>\$5,183,820.39</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	\$13,152.44	\$0.00	\$13,152.44
	<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>\$13,152.44</b>	<b>\$0.00</b>	<b>\$13,152.44</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>Stormwater - Accumulated Depreciation 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>

**Upland Civil Town, Grant County, Indiana  
Accounts Payable/Receivable Statement - 2025**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
Governmental Activities	\$15,984.00	\$0.00
TRASH	\$0.00	\$17,691.00
WASTEWATER	\$16,850.00	\$121,994.00
WATER	\$22,732.00	\$78,429.00
Stormwater	\$641.00	\$4,495.00

**Upland Civil Town, Grant County, Indiana  
Pensions - 2025**

<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