

Annual Financial Report



Indiana State Board of Accounts

2017

KIRKLIN CIVIL TOWN

Clinton County

Submitted on 2/14/2018 2:48:00 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.

**Kirclin Civil Town, Clinton County, Indiana
Annual Financial Report - 2017
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2017	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2017
Governmental Activities	101	GENERAL FUND	\$158,394.85	\$233,301.30	\$201,605.91	\$190,090.24
	201	MOTOR VEHICLE HIGHWAY	\$90,343.95	\$45,855.12	\$47,345.90	\$88,853.17
	202	LOCAL ROAD & STREET	\$5,025.62	\$4,518.53	\$0.00	\$9,544.15
	204	PARK & RECREATION	\$5,730.02	\$1,294.00	\$2,373.03	\$4,650.99
	217	YOUTH COUNCIL DONATION	\$1,600.66	\$0.00	\$0.00	\$1,600.66
	230	FEDERAL GRANTS OPR	\$0.00	\$124,080.00	\$124,080.00	\$0.00
	231	HEALTHY COMMUNITIES GRANT	\$0.00	\$500.00	\$500.00	\$0.00
	233	LAW ENF CONT ED	\$1,469.90	\$644.00	\$1,500.00	\$613.90
	242	RIVERBOAT	\$14,003.98	\$4,668.05	\$0.00	\$18,672.03
	245	RAINY DAY	\$4,401.24	\$0.00	\$0.00	\$4,401.24
	249	LOIT PUBLIC SAFETY	\$2,939.47	\$6,934.56	\$3,144.97	\$6,729.06
	257	LOIT SPECIAL DISTRIBUTION	\$12,627.29	\$0.00	\$9,267.25	\$3,360.04
	258	LOCAL ROAD AND BRIDGE MATCHING GRANT	\$0.00	\$34,267.25	\$0.00	\$34,267.25
	400	CUMULATIVE CAPITAL DEV	\$6,731.52	\$9,838.44	\$2,260.00	\$14,309.96
	401	CUM CAP IMP - CIG TAX	\$7,949.23	\$1,916.34	\$0.00	\$9,865.57
	402	CUM CAP IMPROVEMENT	\$16,712.18	\$1,275.00	\$2,550.00	\$15,437.18
	444	CEDIT	\$73,335.00	\$14,034.00	\$7,464.59	\$79,904.41
	445	POLICE EQUIPMENT DONATION	\$423.62	\$0.00	\$0.00	\$423.62
	614	SRF WW LOAN	\$0.00	\$50,000.00	\$50,000.00	\$0.00
	615	SRF WW FORGIVEABLE LOAN 2017	\$0.00	\$237,522.00	\$237,522.00	\$0.00
	623	GARBAGE PICKUP	\$10,935.67	\$34,300.45	\$33,026.10	\$12,210.02
	710	LEVY EXCESS FUND	\$27.93	\$0.00	\$27.93	\$0.00
	805	INPRS (PERF)	\$0.00	\$4,412.48	\$4,412.48	\$0.00
806	PAYROLL	\$0.00	\$173,133.49	\$173,133.49	\$0.00	

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2017	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2017
Governmental Activities	905	POLICE/NON-REV EQUIPMENT	\$16,578.70	\$500.00	\$0.00	\$17,078.70
		SubTotal	\$429,230.83	\$982,995.01	\$900,213.65	\$512,012.19
WASTEWATER	606	SEWAGE UTILITY OPERATIN	\$162,888.95	\$184,129.13	\$179,760.12	\$167,257.96
		SubTotal	\$162,888.95	\$184,129.13	\$179,760.12	\$167,257.96
WATER	601	WATER UTILITY OPERATING	\$37,189.39	\$125,705.98	\$105,655.69	\$57,239.68
	604	WATER UTL METER DEPOSIT	\$23,442.46	\$3,510.00	\$3,170.00	\$23,782.46
		SubTotal	\$60,631.85	\$129,215.98	\$108,825.69	\$81,022.14
STORMWATER	608	STORM WATER UTILITY	\$30,882.64	\$21,012.89	\$8,502.63	\$43,392.90
		SubTotal	\$30,882.64	\$21,012.89	\$8,502.63	\$43,392.90
		GRAND TOTAL	\$683,634.27	\$1,317,353.01	\$1,197,302.09	\$803,685.19

**Kirklin Civil Town, Clinton County, Indiana
Detailed Receipts - 2017**

Governmental Activities	GENERAL FUND	General Property Taxes	\$152,607.09
		County Adjusted Gross Income Tax (CAGIT) Certified Shares	\$34,578.96
		ABC Excise Tax Distribution	\$1,237.50
		Cigarette Tax Distribution	\$522.64
		Financial Institution Tax distribution	\$1,883.35
		Vehicle/Aircraft Excise Tax Distribution	\$20,775.93
		Other Taxes/101124.000 - GEN/PROPERTY TAX REPLACEMENT	\$10,282.20
		Total Taxes and Intergovernmental	\$221,887.67
		Planning, Zoning, and Building Permits and Fees	\$220.00
		Other Licenses and Permits/101211.011 - GEN/PEDDLER LICENSES	\$124.00
		Total Licenses and Permits	\$344.00
		Rental of Property	\$535.00
		Total Charges for Services	\$535.00
		Other Fines and Forfeitures/101510.012 - GEN/ORDINANCE VIOLATIONS	\$200.00
		Total Fines, Forfeitures, and Fees	\$200.00
		Earnings on Investments and Deposits	\$184.09
		Refunds and Reimbursements	\$4,021.10
		Transfers In - Transferred from Another Fund	\$27.93
		Other Receipts/101341.014 - GEN/OTHER	\$6,101.51
		Total Other Receipts	\$10,334.63
		Total GENERAL FUND	\$233,301.30
	MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway Distribution	\$29,839.63
		Other Taxes/201356.000 - MVH/WHEEL TAX/SURTAX	\$16,015.49
		Total Taxes and Intergovernmental	\$45,855.12
		Total MOTOR VEHICLE HIGHWAY	\$45,855.12

LOCAL ROAD & STREET	Other Taxes/202351.015 - LRS/GASOLINE TAX (LRS)	\$4,518.53
Total Taxes and Intergovernmental		\$4,518.53
Total LOCAL ROAD & STREET		\$4,518.53
PARK & RECREATION	Donations, Gifts, and Bequests	\$1,294.00
Total Other Receipts		\$1,294.00
Total PARK & RECREATION		\$1,294.00
FEDERAL GRANTS OPR	Federal and State Grants and Distributions - Economic Development	\$124,080.00
Total Taxes and Intergovernmental		\$124,080.00
Total FEDERAL GRANTS OPR		\$124,080.00
HEALTHY COMMUNITIES GRANT	Grants and Distributions from Non-Governmental Entities	\$500.00
Total Other Receipts		\$500.00
Total HEALTHY COMMUNITIES GRANT		\$500.00
LAW ENF CONT ED	Gun Permits	\$520.00
Total Licenses and Permits		\$520.00
	Other Court and Clerk Receipts/233510.000 - LAW E/FEES AND FINES	\$124.00
Total Fines, Forfeitures, and Fees		\$124.00
Total LAW ENF CONT ED		\$644.00
RIVERBOAT	Casino/Riverboat Distribution	\$4,668.05
Total Taxes and Intergovernmental		\$4,668.05
Total RIVERBOAT		\$4,668.05
LOIT PUBLIC SAFETY	Local Income Tax (LIT) for Levy Freeze	\$6,934.56
Total Taxes and Intergovernmental		\$6,934.56
Total LOIT PUBLIC SAFETY		\$6,934.56

LOCAL ROAD AND BRIDGE MATCHING GRANT	Transfers In - Transferred from Another Fund	\$34,267.25
Total Other Receipts		\$34,267.25
Total LOCAL ROAD AND BRIDGE MATCHING GRANT		\$34,267.25
CUMULATIVE CAPITAL DEV	General Property Taxes	\$6,896.47
	Financial Institution Tax distribution	\$83.20
	Vehicle/Aircraft Excise Tax Distribution	\$1,728.77
Total Taxes and Intergovernmental		\$8,708.44
	Refunds and Reimbursements	\$1,130.00
Total Other Receipts		\$1,130.00
Total CUMULATIVE CAPITAL DEV		\$9,838.44
CUM CAP IMP - CIG TAX	Cigarette Tax Distribution	\$1,916.34
Total Taxes and Intergovernmental		\$1,916.34
Total CUM CAP IMP - CIG TAX		\$1,916.34
CUM CAP IMPROVEMENT	Refunds and Reimbursements	\$1,275.00
Total Other Receipts		\$1,275.00
Total CUM CAP IMPROVEMENT		\$1,275.00
CEDIT	County Economic Development Income Tax (CEDIT)	\$14,034.00
Total Taxes and Intergovernmental		\$14,034.00
Total CEDIT		\$14,034.00
SRF WW LOAN	Proceeds from Borrowings other than Tax Anticipation Warrants	\$50,000.00
Total Other Receipts		\$50,000.00
Total SRF WW LOAN		\$50,000.00
SRF WW FORGIVEABLE LOAN 2017	Proceeds from Tax Anticipation Warrants	\$237,522.00
Total Other Receipts		\$237,522.00
Total SRF WW FORGIVEABLE LOAN 2017		\$237,522.00

GARBAGE PICKUP	Garbage/Trash/Recycling/Landfill Fees and Charges	\$34,300.45
Total Charges for Services		\$34,300.45
Total GARBAGE PICKUP		\$34,300.45
INPRS (PERF)	Transfers In - Transferred from Another Fund	\$4,412.48
Total Other Receipts		\$4,412.48
Total INPRS (PERF)		\$4,412.48
PAYROLL	Payroll Fund and Clearing Account Receipts	\$173,133.49
Total Other Receipts		\$173,133.49
Total PAYROLL		\$173,133.49
POLICE/NON-REV EQUIPMENT	Sale of Capital Assets	\$500.00
Total Other Receipts		\$500.00
Total POLICE/NON-REV EQUIPMENT		\$500.00
Total Governmental Activities		\$982,995.01
WASTEWATER	SEWAGE UTILITY OPERATIN	Other Charges for Services, Sales, and Fees/606441.000 - SEW/FEES
	Total Charges for Services	\$183,415.91
		Earnings on Investments and Deposits
		\$53.15
		Sale of Capital Assets
		\$604.00
		Refunds and Reimbursements
		\$56.07
	Total Other Receipts	\$713.22
	Total SEWAGE UTILITY OPERATIN	\$184,129.13
Total WASTEWATER		\$184,129.13

WATER	WATER UTILITY OPERATING	Other Charges for Services, Sales, and Fees/601441.000 - W/FEES	\$101,549.02
	Total Charges for Services		\$101,549.02
		Earnings on Investments and Deposits	\$10.47
		Refunds and Reimbursements	\$492.51
		Other Receipts/601462.000 - W/FIRE PROTECTION RECEIPTS	\$23,653.98
	Total Other Receipts		\$24,156.96
	Total WATER UTILITY OPERATING		\$125,705.98
	WATER UTL METER DEPOSIT	Other Receipts/604445.000 - WATER/METER DEPOSITS	\$3,510.00
	Total Other Receipts		\$3,510.00
	Total WATER UTL METER DEPOSIT		\$3,510.00
Total WATER			\$129,215.98
STORMWATER	STORM WATER UTILITY	Other Charges for Services, Sales, and Fees/608461.000 - STORM/RET CHECKS & OTHER	\$21,002.89
	Total Charges for Services		\$21,002.89
		Earnings on Investments and Deposits	\$10.00
	Total Other Receipts		\$10.00
	Total STORM WATER UTILITY		\$21,012.89
Total STORMWATER			\$21,012.89

**Kirklint Civil Town, Clinton County, Indiana
Disbursements by Fund - 2017**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$72,923.89
		Employee Benefits	\$8,689.18
		Total Personal Services	\$81,613.07
		Office Supplies	\$850.47
		Repair and Maintenance Supplies	\$7,449.54
		Total Supplies	\$8,300.01
		Professional Services	\$26,565.22
		Communication and Transportation	\$820.48
		Insurance	\$8,752.39
		Utility Services	\$13,218.41
		Repairs and Maintenance	\$8,910.37
		Rentals	\$2,070.75
		Other Services and Charges	\$30,696.96
		Total Services and Charges	\$91,034.58
		Infrastructure	\$3,982.75
		Improvements Other Than Buildings	\$247.50
		Machinery, Equipment, and Vehicles	\$10,573.76
		Total Capital Outlays	\$14,804.01
		Payment of Taxes and Other Payroll Withholdings	\$5,854.24
		Total Other Disbursements	\$5,854.24
	Total GENERAL FUND		\$201,605.91
	MOTOR VEHICLE HIGHWAY	Salaries and Wages	\$10,388.47
		Employee Benefits	\$833.37
		Total Personal Services	\$11,221.84
		Utility Services	\$1,630.94

Governmental Activities	MOTOR VEHICLE HIGHWAY	Repairs and Maintenance	\$9,493.12
		Total Services and Charges	\$11,124.06
		Transfer Out - Transferred To Another Fund	\$25,000.00
		Total Other Disbursements	\$25,000.00
	Total MOTOR VEHICLE HIGHWAY		\$47,345.90
PARK & RECREATION		Repairs and Maintenance	\$2,373.03
		Total Services and Charges	\$2,373.03
	Total PARK & RECREATION		\$2,373.03
FEDERAL GRANTS OPR		Professional Services	\$17,250.00
		Total Services and Charges	\$17,250.00
		Construction	\$106,830.00
		Total Capital Outlays	\$106,830.00
	Total FEDERAL GRANTS OPR		\$124,080.00
HEALTHY COMMUNITIES GRANT		Improvements Other Than Buildings	\$500.00
		Total Capital Outlays	\$500.00
	Total HEALTHY COMMUNITIES GRANT		\$500.00
LAW ENF CONT ED		Other Services and Charges	\$1,500.00
		Total Services and Charges	\$1,500.00
	Total LAW ENF CONT ED		\$1,500.00
LOIT PUBLIC SAFETY		Salaries and Wages	\$2,666.80

Governmental Activities	LOIT PUBLIC SAFETY	Employee Benefits	\$305.80
		Total Personal Services	\$2,972.60
		Machinery, Equipment, and Vehicles	\$172.37
		Total Capital Outlays	\$172.37
	Total LOIT PUBLIC SAFETY		\$3,144.97
	LOIT SPECIAL DISTRIBUTION	Transfer Out - Transferred To Another Fund	\$9,267.25
		Total Other Disbursements	\$9,267.25
	Total LOIT SPECIAL DISTRIBUTION		\$9,267.25
	CUMULATIVE CAPITAL DEV	Improvements Other Than Buildings	\$2,260.00
		Total Capital Outlays	\$2,260.00
	Total CUMULATIVE CAPITAL DEV		\$2,260.00
	CUM CAP IMPROVEMENT	Other Capital Outlays	\$2,550.00
		Total Capital Outlays	\$2,550.00
	Total CUM CAP IMPROVEMENT		\$2,550.00
	CEDIT	Repairs and Maintenance	\$7,464.59
		Total Services and Charges	\$7,464.59
	Total CEDIT		\$7,464.59
	SRF WW LOAN	Professional Services	\$50,000.00
		Total Services and Charges	\$50,000.00
	Total SRF WW LOAN		\$50,000.00

Governmental Activities	SRF WW FORGIVEABLE LOAN 2017	Professional Services	\$192,679.00
		Total Services and Charges	\$192,679.00
		Construction	\$44,843.00
		Total Capital Outlays	\$44,843.00
	Total SRF WW FORGIVEABLE LOAN 2017		\$237,522.00
GARBAGE PICKUP		Other Services and Charges	\$33,026.10
		Total Services and Charges	\$33,026.10
	Total GARBAGE PICKUP		\$33,026.10
LEVY EXCESS FUND		Transfer Out - Transferred To Another Fund	\$27.93
		Total Other Disbursements	\$27.93
	Total LEVY EXCESS FUND		\$27.93
INPRS (PERF)		Transfer Out - Transferred To Another Fund	\$4,412.48
		Total Other Disbursements	\$4,412.48
	Total INPRS (PERF)		\$4,412.48
PAYROLL		Salaries and Wages	\$118,429.06
		Employee Benefits	\$1,042.19
		Total Personal Services	\$119,471.25
		Payment of Taxes and Other Payroll Withholdings	\$53,662.24
		Total Other Disbursements	\$53,662.24
	Total PAYROLL		\$173,133.49
Total Governmental Activities			\$900,213.65

WASTEWATER	SEWAGE UTILITY OPERATIN	Salaries and Wages	\$47,385.31
		Total Personal Services	\$47,385.31
		Insurance	\$12,873.73
		Total Services and Charges	\$12,873.73
		Payments on Bonds and Other Debt Principal	\$37,513.31
		Total Debt service - principal and interest	\$37,513.31
		Machinery, Equipment, and Vehicles	\$8,919.97
		Total Capital Outlays	\$8,919.97
		Other Disbursements	\$1,308.75
		Total Other Disbursements	\$1,308.75
		Contractual Services	\$16,573.14
		Employee Pensions and Benefits	\$5,190.54
		Materials and Supplies	\$12,212.43
		Other Operating	\$37,782.94
		Total Operations	\$71,759.05
		Total SEWAGE UTILITY OPERATIN	\$179,760.12

Total WASTEWATER			\$179,760.12
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WATER	WATER UTILITY OPERATING	Salaries and Wages	\$24,920.37
		Total Personal Services	\$24,920.37
		Machinery, Equipment, and Vehicles	\$10,069.26
		Total Capital Outlays	\$10,069.26
		Other Disbursements	\$643.65
		Total Other Disbursements	\$643.65

WATER	WATER UTILITY OPERATING	Contractual Services	\$19,917.82
		Employee Pensions and Benefits	\$15,117.87
		Materials and Supplies	\$1,275.62
		Other Operating	\$33,711.10
		Total Operations	\$70,022.41
	Total WATER UTILITY OPERATING		\$105,655.69
WATER UTL METER DEPOSIT		Other Disbursements	\$3,170.00
		Total Other Disbursements	\$3,170.00
	Total WATER UTL METER DEPOSIT		\$3,170.00
Total WATER			\$108,825.69
STORMWATER	STORM WATER UTILITY	Other Disbursements	\$58.22
		Total Other Disbursements	\$58.22
		Administrative and General	\$12.00
		Materials and Supplies	\$94.91
		Other Operating	\$8,337.50
		Total Operations	\$8,444.41
	Total STORM WATER UTILITY		\$8,502.63
Total STORMWATER			\$8,502.63

**Kirklin Civil Town, Clinton County, Indiana
Disbursements by Fund with Departments - 2017**

Governmental Activities	GENERAL FUND	NO DEPARTMENT	Salaries and Wages	\$72,923.89
			Employee Benefits	\$8,689.18
Total Personal Services				\$81,613.07
			Office Supplies	\$850.47
			Repair and Maintenance Supplies	\$7,449.54
Total Supplies				\$8,300.01
			Professional Services	\$26,565.22
			Communication and Transportation	\$820.48
			Insurance	\$8,752.39
			Utility Services	\$13,218.41
			Repairs and Maintenance	\$8,910.37
			Rentals	\$2,070.75
			Other Services and Charges	\$30,696.96
Total Services and Charges				\$91,034.58
			Infrastructure	\$3,982.75
			Improvements Other Than Buildings	\$247.50
			Machinery, Equipment, and Vehicles	\$10,573.76
Total Capital Outlays				\$14,804.01
			Payment of Taxes and Other Payroll Withholdings	\$5,854.24
Total Other Disbursements				\$5,854.24
Total NO DEPARTMENT				\$201,605.91
Total GENERAL FUND				\$201,605.91
Total Governmental Activities Disbursements for Funds with Departments				\$201,605.91

**Kirklin Civil Town, Clinton County, Indiana
Debt Statement - 2017**

	Debt Class	Description or Purpose	Ending Principal Balance as of Dec. 31, 2017	Principal and Interest Due in 2018
WASTEWATER	General Obligation Bonds	Sewer Rehabilitation	\$196,000.00	\$17,377.45
	Revenue Bonds	Wastewater System Improvements	\$662,000.00	\$15,048.33
	Tax Anticipation Warrants	Wastewater System Improvements	\$465,000.00	\$0.00
		SubTotal	\$1,323,000.00	\$32,425.78
GRAND TOTAL			\$1,323,000.00	\$32,425.78

Kirklin Civil Town, Clinton County, Indiana
Leases 2017

	Lessor	Description or Purpose	Annual Lease Payment Due	Lease Beginning Date	Lease Ending Date
GRAND TOTAL					

**Kirklin Civil Town, Clinton County, Indiana
Grants - 2017**

Local Project Name/ Description	Federal Program Title/Project Name	Federal Agency	Pass Through Agency	CFDA Number	Award Name	Award Number	Grant Type	Local Fund	Receipts	Disburse- ments	Amount of Federal Awards Provided to Subrecipients During the Year	Amount of Loans Outstandin g at Year End	Amount of Federal Noncash Assistance for the Year	Amount of Insurance in Effect During the Year
WASTEWATER SYSTEM IMPROVEMENTS	STATE ADMINISTER ED CDBG	HUD	OCRA	14.228	OCRA GRANT	B15DC180 001,B14DC 180001	Advance Grant	FEDERAL GRANTS OPR	\$124,080.00	\$124,080.00	\$0.00	\$0.00	\$0.00	\$0.00
WATER UTILITY PLAN	STATE ADMINISTER ED CDBG	HUD	OCRA	14.228	OCRA GRANT	PL-16-134	Advance Grant	FEDERAL GRANTS OPR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**Kirklín Civil Town, Clinton County, Indiana
Capital Assets 2017**

Government or Enterprise	Land	Infrastructure	Building	Improvements Other Than Buildings	Machinery, Equipment, and Vehicles	Construction in Progress	Books and Other	Total
Governmental Activities (General)	\$6,300.00	\$191,210.36	\$218,304.86	\$155,436.25	\$209,909.29	\$0.00	\$0.00	\$781,160.76
STORMWATER (Storm Water Utility)	\$61,912.35	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,912.35
WASTEWATER (Wastewater Utility)	\$6,736.12	\$1,293,737.69	\$938,979.86	\$386,717.49	\$341,230.24	\$411,602.00	\$0.00	\$3,379,003.40
WATER (Water Utility)	\$29,237.29	\$578,683.36	\$550,850.00	\$125,734.79	\$368,582.65	\$0.00	\$0.00	\$1,653,088.09
TOTAL	\$104,185.76	\$2,063,631.41	\$1,708,134.72	\$667,888.53	\$919,722.18	\$411,602.00	\$0.00	\$5,875,164.60

Kirclin Civil Town, Clinton County, Indiana
Accounts Payable/Receivable Statement - 2017

Government or Enterprise	Accounts Payable	Accounts Receivable
STORMWATER	\$0.00	\$4,115.29
Governmental Activities	\$1,432.35	\$487.10
WASTEWATER	\$1,653.11	\$136,659.89
WATER	\$0.00	\$20.00

Kirklin Civil Town, Clinton County, Indiana
Financial Assistance to Non Governmental Entities - 2017

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount Type
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Kirklin Civil Town, Clinton County, Indiana
Pensions - 2017

1. Please indicate if your unit offers any of these pension plans to your Employees. Check all that apply.	YES	NO
Public Employees Retirement Fund	X	
Teachers Retirement Fund		X
Police Pension Fund - First Class Cities		X
1925 Police Pension Fund		X
1937 Firefighter's Pension Fund		X
1977 Police and Firefighter's Pension Fund		X
2. Does your unit have any other pension plans where the employer makes contributions to the plan or funds any part of the benefits?		X