

Annual Financial Report



Indiana State Board of Accounts

2018

KIRKLIN CIVIL TOWN

Clinton County

Submitted on 1/30/2019 9:03:00 AM

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.

**Kirklin Civil Town, Clinton County, Indiana
Annual Financial Report - 2018
Cash & Investments Combined Statement**

| | Local Fund Number | Local Fund Name | Beg Cash & Inv Bal Jan 1, 2018 | Receipts | Disbursement | End Cash & Inv Bal Dec 31, 2018 |
|--------------------------------|----------------------|---|--------------------------------------|--------------|--------------|---------------------------------------|
| Governmental Activities | 101 | GENERAL FUND | \$190,090.24 | \$222,026.52 | \$159,236.24 | \$252,880.52 |
| | 201 | MOTOR VEHICLE HIGHWAY | \$88,853.17 | \$52,264.33 | \$15,175.30 | \$125,942.20 |
| | 202 | LOCAL ROAD & STREET | \$9,544.15 | \$6,335.55 | \$0.00 | \$15,879.70 |
| | 204 | PARK & RECREATION | \$4,650.99 | \$1,130.00 | \$429.68 | \$5,351.31 |
| | 217 | YOUTH COUNCIL DONATION | \$1,600.66 | \$0.00 | \$1,000.00 | \$600.66 |
| | 230 | FEDERAL GRANTS OPR | \$0.00 | \$560,920.00 | \$560,920.00 | \$0.00 |
| | 233 | LAW ENF CONT ED | \$613.90 | \$421.00 | \$340.00 | \$694.90 |
| | 242 | RIVERBOAT | \$18,672.03 | \$4,668.05 | \$0.00 | \$23,340.08 |
| | 245 | RAINY DAY | \$4,401.24 | \$0.00 | \$0.00 | \$4,401.24 |
| | 249 | LOIT PUBLIC SAFETY | \$6,729.06 | \$20,933.97 | \$1,791.75 | \$25,871.28 |
| | 257 | LOIT SPECIAL DISTRIBUTION | \$3,360.04 | \$0.00 | \$0.00 | \$3,360.04 |
| | 258 | LOCAL ROAD AND BRIDGE MATCHING GRANT | \$34,267.25 | \$74,720.25 | \$99,627.00 | \$9,360.50 |
| | 400 | CUMULATIVE CAPITAL DEV | \$14,309.96 | \$7,166.63 | \$0.00 | \$21,476.59 |
| | 401 | CUM CAP IMP - CIG TAX | \$9,865.57 | \$1,842.04 | \$0.00 | \$11,707.61 |
| | 402 | CUM CAP IMPROVEMENT | \$15,437.18 | \$0.00 | \$0.00 | \$15,437.18 |
| | 444 | CEDIT | \$79,904.41 | \$14,207.04 | \$3,973.04 | \$90,138.41 |
| | 445 | POLICE EQUIPMENT DONATION | \$423.62 | \$0.00 | \$0.00 | \$423.62 |
| | 614 | SRF WW LOAN 2017 | \$0.00 | \$468,930.00 | \$468,930.00 | \$0.00 |
| | 615 | SRF WW FORGIVEABLE LOAN 2017 | \$0.00 | \$227,478.00 | \$227,478.00 | \$0.00 |
| | 616 | SRF WATER LOAN 2018 | \$0.00 | \$50,000.00 | \$50,000.00 | \$0.00 |
| | 617 | SRF WATER FORGIVABLE LOAN 2018 | \$0.00 | \$205,116.00 | \$205,116.00 | \$0.00 |
| | 623 | GARBAGE PICKUP | \$12,210.02 | \$34,101.20 | \$34,814.01 | \$11,497.21 |
| | 805 | INPRS (PERF) | \$0.00 | \$1,398.93 | \$1,398.93 | \$0.00 |

| | Local Fund Number | Local Fund Name | Beg Cash & Inv Bal Jan 1, 2018 | Receipts | Disbursement | End Cash & Inv Bal Dec 31, 2018 |
|--------------------------------|-------------------|-----------------------------|--------------------------------|-----------------------|-----------------------|---------------------------------|
| Governmental Activities | 806 | PAYROLL | \$0.00 | \$164,611.60 | \$164,611.60 | \$0.00 |
| | 905 | POLICE/NON-REV EQUIPMENT | \$17,078.70 | \$0.00 | \$0.00 | \$17,078.70 |
| | | SubTotal | \$512,012.19 | \$2,118,271.11 | \$1,994,841.55 | \$635,441.75 |
| WASTEWATER | 606 | SEWAGE UTILITY OPERATING | \$167,257.96 | \$209,061.17 | \$241,547.51 | \$134,771.62 |
| | | SubTotal | \$167,257.96 | \$209,061.17 | \$241,547.51 | \$134,771.62 |
| WATER | 601 | WATER UTILITY OPERATING | \$57,239.68 | \$140,943.47 | \$126,993.02 | \$71,190.13 |
| | 604 | WATER UTILITY METER DEPOSIT | \$23,782.46 | \$4,415.00 | \$2,765.00 | \$25,432.46 |
| | | SubTotal | \$81,022.14 | \$145,358.47 | \$129,758.02 | \$96,622.59 |
| STORMWATER | 608 | STORM WATER UTILITY | \$43,392.90 | \$21,551.39 | \$477.16 | \$64,467.13 |
| | | SubTotal | \$43,392.90 | \$21,551.39 | \$477.16 | \$64,467.13 |
| | | GRAND TOTAL | \$803,685.19 | \$2,494,242.14 | \$2,366,624.24 | \$931,303.09 |

**Kirklin Civil Town, Clinton County, Indiana
Detailed Receipts - 2018**

Governmental Activities

| | | |
|-----------------------|--|---------------------|
| GENERAL FUND | General Property Taxes | \$146,386.49 |
| | County Adjusted Gross Income Tax (CAGIT) Certified Shares | \$37,592.36 |
| | ABC Excise Tax Distribution | \$973.50 |
| | Cigarette Tax Distribution | \$502.38 |
| | Financial Institution Tax distribution | \$1,783.68 |
| | Vehicle/Aircraft Excise Tax Distribution | \$20,817.67 |
| | Other Taxes/101124.000 - GEN/PROPERTY TAX REPLACEMENT | \$8,746.96 |
| | Total Taxes and Intergovernmental | \$216,803.04 |
| | Planning, Zoning, and Building Permits and Fees | \$305.00 |
| | Other Licenses and Permits/101211.011 - GEN/PEDDLER LICENSES | \$37.00 |
| | Total Licenses and Permits | \$342.00 |
| | Rental of Property | \$428.00 |
| | Total Charges for Services | \$428.00 |
| | Earnings on Investments and Deposits | \$285.82 |
| | Sale of Capital Assets | \$900.00 |
| | Refunds and Reimbursements | \$1,628.66 |
| | Other Receipts/101341.014 - GEN/OTHER | \$1,639.00 |
| | Total Other Receipts | \$4,453.48 |
| | Total GENERAL FUND | \$222,026.52 |
| MOTOR VEHICLE HIGHWAY | Motor Vehicle Highway Distribution | \$36,765.84 |
| | Other Taxes/201356.000 - MVH/WHEEL TAX/SURTAX | \$15,498.49 |
| | Total Taxes and Intergovernmental | \$52,264.33 |
| | Total MOTOR VEHICLE HIGHWAY | \$52,264.33 |
| LOCAL ROAD & STREET | Other Taxes/202351.015 - LRS/GASOLINE TAX (LRS) | \$6,335.55 |
| | Total Taxes and Intergovernmental | \$6,335.55 |
| | Total LOCAL ROAD & STREET | \$6,335.55 |

| | | |
|---|---|---------------------|
| PARK & RECREATION | Donations, Gifts, and Bequests | \$1,130.00 |
| Total Other Receipts | | \$1,130.00 |
| Total PARK & RECREATION | | \$1,130.00 |
| FEDERAL GRANTS OPR | Federal and State Grants and Distributions - Highways and Streets | \$525,920.00 |
| | Federal and State Grants and Distributions - Culture and Recreation | \$35,000.00 |
| Total Taxes and Intergovernmental | | \$560,920.00 |
| Total FEDERAL GRANTS OPR | | \$560,920.00 |
| LAW ENF CONT ED | Gun Permits | \$320.00 |
| Total Licenses and Permits | | \$320.00 |
| | Document and Copy Fees | \$25.00 |
| Total Charges for Services | | \$25.00 |
| | Other Court and Clerk Receipts/233510.000 - LAW E/FEES AND FINES | \$76.00 |
| Total Fines, Forfeitures, and Fees | | \$76.00 |
| Total LAW ENF CONT ED | | \$421.00 |
| 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 | \$20,933.97 |
| Total Taxes and Intergovernmental | | \$20,933.97 |
| Total LOIT PUBLIC SAFETY | | \$20,933.97 |
| LOCAL ROAD AND BRIDGE MATCHING GRANT | Federal and State Grants and Distributions - Highways and Streets | \$74,720.25 |
| Total Taxes and Intergovernmental | | \$74,720.25 |
| Total LOCAL ROAD AND BRIDGE MATCHING GRANT | | \$74,720.25 |

| | | |
|---|---|---------------------|
| CUMULATIVE CAPITAL DEV | General Property Taxes | \$6,156.56 |
| | Financial Institution Tax distribution | \$75.02 |
| | Vehicle/Aircraft Excise Tax Distribution | \$875.52 |
| | Other Taxes/400311.013 - CCD/OTHER TAXES | \$59.53 |
| Total Taxes and Intergovernmental | | \$7,166.63 |
| Total CUMULATIVE CAPITAL DEV | | \$7,166.63 |
| CUM CAP IMP - CIG TAX | Cigarette Tax Distribution | \$1,842.04 |
| Total Taxes and Intergovernmental | | \$1,842.04 |
| Total CUM CAP IMP - CIG TAX | | \$1,842.04 |
| CEDIT | County Economic Development Income Tax (CEDIT) | \$14,207.04 |
| Total Taxes and Intergovernmental | | \$14,207.04 |
| Total CEDIT | | \$14,207.04 |
| SRF WW LOAN 2017 | Proceeds from Borrowings other than Tax Anticipation Warrants | \$468,930.00 |
| Total Other Receipts | | \$468,930.00 |
| Total SRF WW LOAN 2017 | | \$468,930.00 |
| SRF WW FORGIVEABLE LOAN 2017 | Proceeds from Borrowings other than Tax Anticipation Warrants | \$227,478.00 |
| Total Other Receipts | | \$227,478.00 |
| Total SRF WW FORGIVEABLE LOAN 2017 | | \$227,478.00 |
| SRF WATER LOAN 2018 | Proceeds from Borrowings other than Tax Anticipation Warrants | \$50,000.00 |
| Total Other Receipts | | \$50,000.00 |
| Total SRF WATER LOAN 2018 | | \$50,000.00 |
| SRF WATER FORGIVABLE LOAN 2018 | Proceeds from Borrowings other than Tax Anticipation Warrants | \$205,116.00 |
| Total Other Receipts | | \$205,116.00 |
| Total SRF WATER FORGIVABLE LOAN 2018 | | \$205,116.00 |
| GARBAGE PICKUP | Garbage/Trash/Recycling/Landfill Fees and Charges | \$34,101.20 |
| Total Charges for Services | | \$34,101.20 |
| Total GARBAGE PICKUP | | \$34,101.20 |

| | | | |
|--------------------------------------|--|---|-----------------------|
| Governmental Activities | INPRS (PERF) | Transfers In - Transferred from Another Fund | \$1,398.93 |
| | Total Other Receipts | | \$1,398.93 |
| | Total INPRS (PERF) | | \$1,398.93 |
| | PAYROLL | Payroll Fund and Clearing Account Receipts | \$164,611.60 |
| | Total Other Receipts | | \$164,611.60 |
| | Total PAYROLL | | \$164,611.60 |
| Total Governmental Activities | | | \$2,118,271.11 |
| WASTEWATER | SEWAGE UTILITY OPERATING | Other Charges for Services, Sales, and Fees/606441.000 - SEW/FEES | \$207,975.62 |
| | Total Charges for Services | | \$207,975.62 |
| | | Earnings on Investments and Deposits | \$65.55 |
| | | Refunds and Reimbursements | \$20.00 |
| | | Other Receipts/606446.000 - SEW/TAP FEES | \$1,000.00 |
| | Total Other Receipts | | \$1,085.55 |
| | Total SEWAGE UTILITY OPERATING | | \$209,061.17 |
| Total WASTEWATER | | | \$209,061.17 |
| WATER | WATER UTILITY OPERATING | Other Charges for Services, Sales, and Fees/601441.000 - W/FEES | \$117,075.73 |
| | Total Charges for Services | | \$117,075.73 |
| | | Earnings on Investments and Deposits | \$16.08 |
| | | Refunds and Reimbursements | \$586.66 |
| | | Other Receipts/601311.013 - W/OTHER | \$23,265.00 |
| | Total Other Receipts | | \$23,867.74 |
| | Total WATER UTILITY OPERATING | | \$140,943.47 |
| | WATER UTILITY METER DEPOSIT | Refunds and Reimbursements | \$340.00 |
| | | Other Receipts/604445.000 - WATER/METER DEPOSITS | \$4,075.00 |
| | Total Other Receipts | | \$4,415.00 |
| | Total WATER UTILITY METER DEPOSIT | | \$4,415.00 |
| Total WATER | | | \$145,358.47 |

| | | |
|-----------------------------------|--------------------------------------|--------------------|
| Total Charges for Services | | \$21,527.41 |
| | Earnings on Investments and Deposits | \$23.98 |
| Total Other Receipts | | \$23.98 |
| Total STORM WATER UTILITY | | \$21,551.39 |
| Total STORMWATER | | \$21,551.39 |

**Kirklin Civil Town, Clinton County, Indiana
Disbursements by Fund - 2018**

| | | | |
|-------------------------|--------------------------|---|---------------------|
| Governmental Activities | GENERAL FUND | Salaries and Wages | \$47,080.14 |
| | | Employee Benefits | \$9,060.43 |
| | | Total Personal Services | \$56,140.57 |
| | | Office Supplies | \$1,155.66 |
| | | Repair and Maintenance Supplies | \$4,564.60 |
| | | Total Supplies | \$5,720.26 |
| | | Professional Services | \$20,454.88 |
| | | Communication and Transportation | \$717.37 |
| | | Insurance | \$9,397.34 |
| | | Utility Services | \$15,392.31 |
| | | Repairs and Maintenance | \$7,770.32 |
| | | Rentals | \$2,012.15 |
| | | Other Services and Charges | \$32,099.97 |
| | | Total Services and Charges | \$87,844.34 |
| | | Infrastructure | \$1,800.00 |
| | | Improvements Other Than Buildings | \$153.15 |
| | | Machinery, Equipment, and Vehicles | \$2,862.46 |
| | | Total Capital Outlays | \$4,815.61 |
| | | Payment of Taxes and Other Payroll Withholdings | \$4,069.80 |
| | | Other Disbursements | \$645.66 |
| | | Total Other Disbursements | \$4,715.46 |
| | | Total GENERAL FUND | \$159,236.24 |
| | MOTOR VEHICLE HIGHWAY | Salaries and Wages | \$2,093.25 |
| | | Employee Benefits | \$200.97 |
| | | Total Personal Services | \$2,294.22 |
| | | Professional Services | \$3,500.00 |

| | | | |
|-------------------------|-------------------------------------|------------------------------------|---------------------|
| Governmental Activities | MOTOR VEHICLE HIGHWAY | Utility Services | \$963.68 |
| | | Repairs and Maintenance | \$8,417.40 |
| | | Total Services and Charges | \$12,881.08 |
| | Total MOTOR VEHICLE HIGHWAY | | \$15,175.30 |
| PARK & RECREATION | | Repairs and Maintenance | \$429.68 |
| | | Total Services and Charges | \$429.68 |
| | Total PARK & RECREATION | | \$429.68 |
| YOUTH COUNCIL DONATION | | Other Supplies | \$1,000.00 |
| | | Total Supplies | \$1,000.00 |
| | Total YOUTH COUNCIL DONATION | | \$1,000.00 |
| FEDERAL GRANTS OPR | | Professional Services | \$54,750.00 |
| | | Total Services and Charges | \$54,750.00 |
| | | Construction | \$506,170.00 |
| | | Total Capital Outlays | \$506,170.00 |
| | Total FEDERAL GRANTS OPR | | \$560,920.00 |
| LAW ENF CONT ED | | Other Services and Charges | \$340.00 |
| | | Total Services and Charges | \$340.00 |
| | Total LAW ENF CONT ED | | \$340.00 |
| LOIT PUBLIC SAFETY | | Machinery, Equipment, and Vehicles | \$1,791.75 |
| | | Total Capital Outlays | \$1,791.75 |
| | Total LOIT PUBLIC SAFETY | | \$1,791.75 |

| | | | |
|---|---|-----------------------------------|---------------------|
| Governmental Activities | LOCAL ROAD AND BRIDGE MATCHING GRANT | Infrastructure | \$99,627.00 |
| | | Total Capital Outlays | \$99,627.00 |
| | Total LOCAL ROAD AND BRIDGE MATCHING GRANT | | \$99,627.00 |
| CEDIT | Repairs and Maintenance | | \$3,973.04 |
| | | Total Services and Charges | \$3,973.04 |
| Total CEDIT | | | \$3,973.04 |
| SRF WW LOAN 2017 | Professional Services | | \$86,400.00 |
| | | Total Services and Charges | \$86,400.00 |
| | Construction | | \$382,530.00 |
| | | Total Capital Outlays | \$382,530.00 |
| Total SRF WW LOAN 2017 | | | \$468,930.00 |
| SRF WW FORGIVEABLE LOAN 2017 | Professional Services | | \$10,800.00 |
| | | Total Services and Charges | \$10,800.00 |
| | Construction | | \$216,678.00 |
| | | Total Capital Outlays | \$216,678.00 |
| Total SRF WW FORGIVEABLE LOAN 2017 | | | \$227,478.00 |
| SRF WATER LOAN 2018 | Professional Services | | \$50,000.00 |
| | | Total Services and Charges | \$50,000.00 |
| Total SRF WATER LOAN 2018 | | | \$50,000.00 |

| | | | |
|---|--------------------------------|---|-----------------------|
| Governmental Activities | SRF WATER FORGIVABLE LOAN 2018 | Professional Services | \$205,116.00 |
| | | Total Services and Charges | \$205,116.00 |
| Total SRF WATER FORGIVABLE LOAN 2018 | | | \$205,116.00 |
| GARBAGE PICKUP | | Other Services and Charges | \$34,814.01 |
| | | Total Services and Charges | \$34,814.01 |
| Total GARBAGE PICKUP | | | \$34,814.01 |
| INPRS (PERF) | | Transfer Out - Transferred To Another Fund | \$1,398.93 |
| | | Total Other Disbursements | \$1,398.93 |
| Total INPRS (PERF) | | | \$1,398.93 |
| PAYROLL | | Salaries and Wages | \$108,710.85 |
| | | Employee Benefits | \$6,675.95 |
| | | Total Personal Services | \$115,386.80 |
| | | Payment of Taxes and Other Payroll Withholdings | \$49,224.80 |
| | | Total Other Disbursements | \$49,224.80 |
| Total PAYROLL | | | \$164,611.60 |
| Total Governmental Activities | | | \$1,994,841.55 |
| WASTEWATER | SEWAGE UTILITY OPERATING | Salaries and Wages | \$58,879.88 |
| | | Total Personal Services | \$58,879.88 |
| | | Insurance | \$12,287.14 |
| | | Total Services and Charges | \$12,287.14 |

| | | | |
|------------|--------------------------|--|---------------------|
| WASTEWATER | SEWAGE UTILITY OPERATING | Payments on Bonds and Other Debt Principal | \$67,354.80 |
| | | Total Debt service - principal and interest | \$67,354.80 |
| | | Machinery, Equipment, and Vehicles | \$2,777.33 |
| | | Total Capital Outlays | \$2,777.33 |
| | | Other Disbursements | \$1,344.19 |
| | | Total Other Disbursements | \$1,344.19 |
| | | Contractual Services | \$18,147.48 |
| | | Employee Pensions and Benefits | \$8,312.04 |
| | | Materials and Supplies | \$34,818.99 |
| | | Other Operating | \$37,625.66 |
| | | Total Operations | \$98,904.17 |
| | | Total SEWAGE UTILITY OPERATING | \$241,547.51 |

| | | | |
|-------------------------|--|--|---------------------|
| Total WASTEWATER | | | \$241,547.51 |
|-------------------------|--|--|---------------------|

| | | | |
|-------|-------------------------|------------------------------------|--------------------|
| WATER | WATER UTILITY OPERATING | Salaries and Wages | \$36,265.23 |
| | | Total Personal Services | \$36,265.23 |
| | | Machinery, Equipment, and Vehicles | \$7,095.09 |
| | | Total Capital Outlays | \$7,095.09 |
| | | Other Disbursements | \$90.52 |
| | | Total Other Disbursements | \$90.52 |
| | | Contractual Services | \$26,552.03 |
| | | Employee Pensions and Benefits | \$16,238.77 |
| | | Materials and Supplies | \$1,337.45 |

| | | | |
|-------------------------|--|----------------------------------|---------------------|
| WATER | WATER UTILITY OPERATING | Other Operating | \$39,413.93 |
| | | Total Operations | \$83,542.18 |
| | Total WATER UTILITY OPERATING | | \$126,993.02 |
| | WATER UTILITY METER DEPOSIT | Other Disbursements | \$2,765.00 |
| | | Total Other Disbursements | \$2,765.00 |
| | Total WATER UTILITY METER DEPOSIT | | \$2,765.00 |
| Total WATER | | | \$129,758.02 |
| STORMWATER | STORM WATER UTILITY | Other Disbursements | \$122.16 |
| | | Total Other Disbursements | \$122.16 |
| | | Administrative and General | \$330.00 |
| | | Materials and Supplies | \$25.00 |
| | | Total Operations | \$355.00 |
| | Total STORM WATER UTILITY | | \$477.16 |
| Total STORMWATER | | | \$477.16 |

Kirklin Civil Town, Clinton County, Indiana
Disbursements by Fund with Departments - 2018

| | | | | |
|---|--------------|---------------|---|---------------------|
| Governmental Activities | GENERAL FUND | NO DEPARTMENT | Salaries and Wages | \$47,080.14 |
| | | | Employee Benefits | \$9,060.43 |
| Total Personal Services | | | | \$56,140.57 |
| | | | Office Supplies | \$1,155.66 |
| | | | Repair and Maintenance Supplies | \$4,564.60 |
| Total Supplies | | | | \$5,720.26 |
| | | | Professional Services | \$20,454.88 |
| | | | Communication and Transportation | \$717.37 |
| | | | Insurance | \$9,397.34 |
| | | | Utility Services | \$15,392.31 |
| | | | Repairs and Maintenance | \$7,770.32 |
| | | | Rentals | \$2,012.15 |
| | | | Other Services and Charges | \$32,099.97 |
| Total Services and Charges | | | | \$87,844.34 |
| | | | Infrastructure | \$1,800.00 |
| | | | Improvements Other Than Buildings | \$153.15 |
| | | | Machinery, Equipment, and Vehicles | \$2,862.46 |
| Total Capital Outlays | | | | \$4,815.61 |
| | | | Payment of Taxes and Other Payroll Withholdings | \$4,069.80 |
| | | | Other Disbursements | \$645.66 |
| Total Other Disbursements | | | | \$4,715.46 |
| Total NO DEPARTMENT | | | | \$159,236.24 |
| Total GENERAL FUND | | | | \$159,236.24 |
| Total Governmental Activities Disbursements for Funds with Departments | | | | \$159,236.24 |

**Kirklin Civil Town, Clinton County, Indiana
Debt Statement - 2018**

| | Debt Class | Description or Purpose | Ending Principal Balance as of Dec. 31, 2018 | Principal and Interest Due in 2019 |
|--------------------|--------------------------|--------------------------------|---|---|
| WASTEWATER | General Obligation Bonds | Sewer Rehabilitation | \$183,000.00 | \$17,077.15 |
| | Revenue Bonds | Wastewater System Improvements | \$654,000.00 | \$39,560.27 |
| | SubTotal | | \$837,000.00 | \$56,637.42 |
| <hr/> | | | | |
| | Debt Class | Description or Purpose | Ending Principal Balance as of Dec. 31, 2018 | Principal and Interest Due in 2019 |
| WATER | Revenue Bonds | Water System Improvements | \$1,163,000.00 | \$12,728.39 |
| | SubTotal | | \$1,163,000.00 | \$12,728.39 |
| GRAND TOTAL | | | \$2,000,000.00 | \$69,365.81 |

Kirklin Civil Town, Clinton County, Indiana
Leases 2018

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

**Kirklin Civil Town, Clinton County, Indiana
Grants - 2018**

| 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 | SEWAGE UTILITY OPERATING | \$525,920.00 | \$525,920.00 | \$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 | WATER UTILITY OPERATING | \$35,000.00 | \$35,000.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| WATER SYSTEM IMPROVEMENTS | STATE ADMINISTER ED CDBG | HUD | OCRA | 14.228 | OCRA GRANT | A192-18- WW-17- 118 | Advance Grant | WATER UTILITY OPERATING | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |

**Kirklin Civil Town, Clinton County, Indiana
Capital Assets 2018**

| 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 | \$193,010.36 | \$218,304.86 | \$155,436.25 | \$209,539.37 | \$0.00 | \$0.00 | \$782,590.84 |
| STORMWATER (Storm Water Utility) | \$0.00 | \$61,912.35 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$61,912.35 |
| WASTEWATER (Wastewater Utility) | \$6,736.12 | \$390,475.69 | \$0.00 | \$386,717.49 | \$1,617,091.04 | \$0.00 | \$0.00 | \$2,401,020.34 |
| 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 | \$42,273.41 | \$1,224,081.76 | \$769,154.86 | \$667,888.53 | \$2,195,213.06 | \$0.00 | \$0.00 | \$4,898,611.62 |

**Kirklin Civil Town, Clinton County, Indiana
Accounts Payable/Receivable Statement - 2018**

| Government or Enterprise | Accounts Payable | Accounts Receivable |
|---------------------------------|-------------------------|----------------------------|
| STORMWATER | \$0.00 | \$4,430.50 |
| WASTEWATER | \$2,328.56 | \$7,389.87 |
| WATER | \$957.52 | \$0.00 |
| Governmental Activities | \$4,896.06 | \$498.40 |

Kirklin Civil Town, Clinton County, Indiana
Financial Assistance to Non Governmental Entities - 2018

| Name | Federal Tax ID | Street Address | City/State | County | Operating Officer Name | Phone | Description | Amount Type |
|------|----------------|----------------|------------|--------|------------------------|-------|-------------|-------------|
|------|----------------|----------------|------------|--------|------------------------|-------|-------------|-------------|

Kirklin Civil Town, Clinton County, Indiana
Pensions - 2018

| 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 |