

# Annual Financial Report



Indiana State Board of Accounts

2019

KIRKLIN CIVIL TOWN

Clinton County

Submitted on 2/19/2020 1:03:00 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.

**Kirklin Civil Town, Clinton County, Indiana  
Annual Financial Report - 2019  
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2019	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2019
<b>Governmental Activities</b>	101	GENERAL FUND	\$252,880.52	\$255,112.10	\$188,779.79	\$319,212.83
	201	MOTOR VEHICLE HIGHWAY	\$125,942.20	\$32,868.98	\$58,340.38	\$100,470.80
	202	LOCAL ROAD & STREET	\$15,879.70	\$6,328.05	\$0.00	\$22,207.75
	203	MVH RESTRICTED	\$0.00	\$16,958.22	\$0.00	\$16,958.22
	204	PARK & RECREATION	\$5,351.31	\$3,280.00	\$749.78	\$7,881.53
	209	COUNTY ECONOMIC DEVELOPMENT TAX CEDIT	\$90,138.41	\$13,187.04	\$0.00	\$103,325.45
	217	YOUTH COUNCIL DONATION	\$600.66	\$0.00	\$0.00	\$600.66
	230	FED GRANTS OPERATING WATER (OCRA)	\$0.00	\$594,800.00	\$594,800.00	\$0.00
	233	LAW ENFORCEMENT CONTINUING EDUCATION FUND	\$694.90	\$410.00	\$0.00	\$1,104.90
	242	RIVERBOAT	\$23,340.08	\$4,668.05	\$3,300.00	\$24,708.13
	245	RAINY DAY	\$4,401.24	\$0.00	\$2,060.00	\$2,341.24
	249	LIT PUBLIC SAFETY	\$25,871.28	\$19,970.28	\$4,190.31	\$41,651.25
	257	LOIT SPECIAL DISTRIBUTION	\$3,360.04	\$0.00	\$0.00	\$3,360.04
	271	LOCAL ROAD AND BRIDGE MATCHING GRANT	\$9,360.50	\$110,500.01	\$110,374.15	\$9,486.36
	272	POLICE EQUIPMENT DONATION	\$423.62	\$0.00	\$0.00	\$423.62
	401	CUM CAP IMP - CIG TAX	\$11,707.61	\$1,800.32	\$5,048.00	\$8,459.93
	402	CUMULATIVE CAPITAL DEV	\$21,476.59	\$6,680.33	\$4,699.00	\$23,457.92
	424	CUM CAP IMPROVEMENT	\$15,437.18	\$0.00	\$15,437.00	\$0.18
	471	POLICE/NON-REV EQUIPMENT	\$17,078.70	\$0.00	\$0.00	\$17,078.70
	472	SRF WW LOAN 2017	\$0.00	\$143,070.00	\$143,070.00	\$0.00
	473	SRF WATER LOAN 2018	\$0.00	\$550,616.00	\$550,616.00	\$0.00
	474	SRF WATER FORGIVABLE LOAN 2018	\$0.00	\$2,368,259.00	\$2,368,259.00	\$0.00

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2019	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2019
<b>Governmental Activities</b>	623	TRASH AND GARBAGE PICKUP	\$11,497.21	\$34,561.16	\$33,569.00	\$12,489.37
	806	PAYROLL	\$0.00	\$180,206.24	\$180,206.24	\$0.00
		<b>SubTotal</b>	<b>\$635,441.75</b>	<b>\$4,343,275.78</b>	<b>\$4,263,498.65</b>	<b>\$715,218.88</b>
<b>WASTEWATER</b>	606	SEWAGE UTILITY OPERATING	\$134,771.62	\$214,291.79	\$281,760.32	\$67,303.09
	608	SEWAGE UTILITY DEPRECIATION FUND	\$0.00	\$35,149.92	\$7,885.00	\$27,264.92
		<b>SubTotal</b>	<b>\$134,771.62</b>	<b>\$249,441.71</b>	<b>\$289,645.32</b>	<b>\$94,568.01</b>
<b>WATER</b>	601	WATER UTILITY OPERATING	\$71,190.13	\$233,387.47	\$270,427.00	\$34,150.60
	603	WATER UTILITY DEPRECIATION	\$0.00	\$44,535.24	\$8,935.90	\$35,599.34
	604	WATER UTILITY METER DEPOSIT	\$25,432.46	\$5,375.00	\$2,005.00	\$28,802.46
		<b>SubTotal</b>	<b>\$96,622.59</b>	<b>\$283,297.71</b>	<b>\$281,367.90</b>	<b>\$98,552.40</b>
<b>STORMWATER</b>	626	STORM WATER UTILITY	\$64,467.13	\$21,549.87	\$4,508.00	\$81,509.00
		<b>SubTotal</b>	<b>\$64,467.13</b>	<b>\$21,549.87</b>	<b>\$4,508.00</b>	<b>\$81,509.00</b>
		<b>GRAND TOTAL</b>	<b>\$931,303.09</b>	<b>\$4,897,565.07</b>	<b>\$4,839,019.87</b>	<b>\$989,848.29</b>

**Kirklin Civil Town, Clinton County, Indiana  
Detailed Receipts - 2019**

Governmental Activities

GENERAL FUND		\$164,518.58
	General Property Taxes	
	County Adjusted Gross Income Tax (CAGIT) Certified Shares	\$41,726.04
	ABC Excise Tax Distribution	\$1,534.50
	Cigarette Tax Distribution	\$491.00
	Financial Institution Tax distribution	\$2,339.31
	Vehicle/Aircraft Excise Tax Distribution	\$11,935.65
	State, Federal, and Local Payments in Lieu of Taxes	\$21,563.96
	Other Taxes/101359.000 - GEN/ABC GALLONAGE TAX	\$1,754.01
	<b>Total Taxes and Intergovernmental</b>	<b>\$245,863.05</b>
	Planning, Zoning, and Building Permits and Fees	\$755.00
	<b>Total Licenses and Permits</b>	<b>\$755.00</b>
	Rental of Property	\$802.50
	<b>Total Charges for Services</b>	<b>\$802.50</b>
	Court Costs and Fees	\$4,892.23
	Other Fines and Forfeitures/101510.012 - GEN/ORDINANCE VIOLATIONS	\$300.00
	<b>Total Fines, Forfeitures, and Fees</b>	<b>\$5,192.23</b>
	Earnings on Investments and Deposits	\$496.59
	Refunds and Reimbursements	\$319.89
	Other Receipts/101341.014 - GEN/OTHER	\$1,682.84
	<b>Total Other Receipts</b>	<b>\$2,499.32</b>
	<b>Total GENERAL FUND</b>	<b>\$255,112.10</b>
MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway Distribution	\$16,958.17
	Other Taxes/201356.000 - MVH/WHEEL TAX/SURTAX	\$15,910.81
	<b>Total Taxes and Intergovernmental</b>	<b>\$32,868.98</b>
	<b>Total MOTOR VEHICLE HIGHWAY</b>	<b>\$32,868.98</b>

LOCAL ROAD & STREET	Other Taxes/202351.015 - LRS/GASOLINE TAX (LRS)	\$6,328.05
<b>Total Taxes and Intergovernmental</b>		<b>\$6,328.05</b>
<b>Total LOCAL ROAD &amp; STREET</b>		<b>\$6,328.05</b>
MVH RESTRICTED	Motor Vehicle Highway Distribution	\$16,958.22
<b>Total Taxes and Intergovernmental</b>		<b>\$16,958.22</b>
<b>Total MVH RESTRICTED</b>		<b>\$16,958.22</b>
PARK & RECREATION	Donations, Gifts, and Bequests	\$3,280.00
<b>Total Other Receipts</b>		<b>\$3,280.00</b>
<b>Total PARK &amp; RECREATION</b>		<b>\$3,280.00</b>
COUNTY ECONOMIC DEVELOPMENT TAX CREDIT	County Economic Development Income Tax (CEDIT)	\$13,187.04
<b>Total Taxes and Intergovernmental</b>		<b>\$13,187.04</b>
<b>Total COUNTY ECONOMIC DEVELOPMENT TAX CREDIT</b>		<b>\$13,187.04</b>
FED GRANTS OPERATING WATER (OCRA)	Grants and Distributions from Non-Governmental Entities	\$594,800.00
<b>Total Other Receipts</b>		<b>\$594,800.00</b>
<b>Total FED GRANTS OPERATING WATER (OCRA)</b>		<b>\$594,800.00</b>
LAW ENFORCEMENT CONTINUING EDUCATION FUND	Gun Permits	\$250.00
<b>Total Licenses and Permits</b>		<b>\$250.00</b>
	Other Court and Clerk Receipts/233510.000 - LAW E/FEES AND FINES	\$160.00
<b>Total Fines, Forfeitures, and Fees</b>		<b>\$160.00</b>
<b>Total LAW ENFORCEMENT CONTINUING EDUCATION FUND</b>		<b>\$410.00</b>
RIVERBOAT	Casino/Riverboat Distribution	\$4,668.05
<b>Total Taxes and Intergovernmental</b>		<b>\$4,668.05</b>
<b>Total RIVERBOAT</b>		<b>\$4,668.05</b>

LIT PUBLIC SAFETY	Local Income Tax (LIT) for Levy Freeze	\$19,970.28
<b>Total Taxes and Intergovernmental</b>		<b>\$19,970.28</b>
<b>Total LIT PUBLIC SAFETY</b>		<b>\$19,970.28</b>
LOCAL ROAD AND BRIDGE MATCHING GRANT	Federal and State Grants and Distributions - Highways and Streets	\$82,875.01
<b>Total Taxes and Intergovernmental</b>		<b>\$82,875.01</b>
	Other Receipts/258311.013 - LOCAL ROAD AND BRIDGE MATCH GRANT/OTHER	\$27,625.00
<b>Total Other Receipts</b>		<b>\$27,625.00</b>
<b>Total LOCAL ROAD AND BRIDGE MATCHING GRANT</b>		<b>\$110,500.01</b>
CUM CAP IMP - CIG TAX	Cigarette Tax Distribution	\$1,800.32
<b>Total Taxes and Intergovernmental</b>		<b>\$1,800.32</b>
<b>Total CUM CAP IMP - CIG TAX</b>		<b>\$1,800.32</b>
CUMULATIVE CAPITAL DEV	General Property Taxes	\$6,146.97
	Financial Institution Tax distribution	\$87.41
	Vehicle/Aircraft Excise Tax Distribution	\$445.95
<b>Total Taxes and Intergovernmental</b>		<b>\$6,680.33</b>
<b>Total CUMULATIVE CAPITAL DEV</b>		<b>\$6,680.33</b>
SRF WW LOAN 2017	Proceeds from Borrowings other than Tax Anticipation Warrants	\$143,070.00
<b>Total Other Receipts</b>		<b>\$143,070.00</b>
<b>Total SRF WW LOAN 2017</b>		<b>\$143,070.00</b>
SRF WATER LOAN 2018	Proceeds from Borrowings other than Tax Anticipation Warrants	\$550,616.00
<b>Total Other Receipts</b>		<b>\$550,616.00</b>
<b>Total SRF WATER LOAN 2018</b>		<b>\$550,616.00</b>

SRF WATER FORGIVABLE LOAN 2018	Proceeds from Borrowings other than Tax Anticipation Warrants	\$2,368,259.00	
<b>Total Other Receipts</b>		<b>\$2,368,259.00</b>	
<b>Total SRF WATER FORGIVABLE LOAN 2018</b>		<b>\$2,368,259.00</b>	
TRASH AND GARBAGE PICKUP	Garbage/Trash/Recycling/Landfill Fees and Charges	\$34,561.16	
<b>Total Charges for Services</b>		<b>\$34,561.16</b>	
<b>Total TRASH AND GARBAGE PICKUP</b>		<b>\$34,561.16</b>	
PAYROLL	Payroll Fund and Clearing Account Receipts	\$180,206.24	
<b>Total Other Receipts</b>		<b>\$180,206.24</b>	
<b>Total PAYROLL</b>		<b>\$180,206.24</b>	
<b>Total Governmental Activities</b>		<b>\$4,343,275.78</b>	
WASTEWATER	SEWAGE UTILITY OPERATING	Other Charges for Services, Sales, and Fees/606441.000 - SEW/FEES	\$205,974.12
<b>Total Charges for Services</b>		<b>\$205,974.12</b>	
		Earnings on Investments and Deposits	\$69.69
		Refunds and Reimbursements	\$7,074.66
		Other Receipts/606311.013 - SEW/OTHER	\$1,173.32
<b>Total Other Receipts</b>		<b>\$8,317.67</b>	
<b>Total SEWAGE UTILITY OPERATING</b>		<b>\$214,291.79</b>	
SEWAGE UTILITY DEPRECIATION FUND	Transfers In - Transferred from Another Fund	\$35,149.92	
<b>Total Other Receipts</b>		<b>\$35,149.92</b>	
<b>Total SEWAGE UTILITY DEPRECIATION FUND</b>		<b>\$35,149.92</b>	
<b>Total WASTEWATER</b>		<b>\$249,441.71</b>	

WATER	WATER UTILITY OPERATING	Other Charges for Services, Sales, and Fees/601441.000 - W/FEES	\$187,908.58
	<b>Total Charges for Services</b>		<b>\$187,908.58</b>
		Earnings on Investments and Deposits	\$19.09
		Other Receipts/601311.013 - W/OTHER	\$45,459.80
	<b>Total Other Receipts</b>		<b>\$45,478.89</b>
	<b>Total WATER UTILITY OPERATING</b>		<b>\$233,387.47</b>
	WATER UTILITY DEPRECIATION	Transfers In - Transferred from Another Fund	\$44,535.24
	<b>Total Other Receipts</b>		<b>\$44,535.24</b>
	<b>Total WATER UTILITY DEPRECIATION</b>		<b>\$44,535.24</b>
	WATER UTILITY METER DEPOSIT	Other Receipts/604445.000 - WATER/METER DEPOSITS	\$5,375.00
	<b>Total Other Receipts</b>		<b>\$5,375.00</b>
	<b>Total WATER UTILITY METER DEPOSIT</b>		<b>\$5,375.00</b>
<b>Total WATER</b>			<b>\$283,297.71</b>
STORMWATER	STORM WATER UTILITY	Other Charges for Services, Sales, and Fees/608510.000 - STORM/FEES	\$21,505.09
	<b>Total Charges for Services</b>		<b>\$21,505.09</b>
		Earnings on Investments and Deposits	\$44.78
	<b>Total Other Receipts</b>		<b>\$44.78</b>
	<b>Total STORM WATER UTILITY</b>		<b>\$21,549.87</b>
<b>Total STORMWATER</b>			<b>\$21,549.87</b>



**Kirklin Civil Town, Clinton County, Indiana  
Disbursements by Fund - 2019**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$58,236.62
		Employee Benefits	\$9,447.08
		<b>Total Personal Services</b>	<b>\$67,683.70</b>
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		Office Supplies	\$699.54
		Repair and Maintenance Supplies	\$5,902.79
		<b>Total Supplies</b>	<b>\$6,602.33</b>
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		Professional Services	\$12,038.92
		Communication and Transportation	\$465.11
		Insurance	\$8,856.85
		Utility Services	\$15,083.96
		Repairs and Maintenance	\$10,469.66
		Rentals	\$1,641.87
		Other Services and Charges	\$52,192.88
		<b>Total Services and Charges</b>	<b>\$100,749.25</b>
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		Infrastructure	\$6,703.00
		Improvements Other Than Buildings	\$1,350.00
		Machinery, Equipment, and Vehicles	\$766.68
		<b>Total Capital Outlays</b>	<b>\$8,819.68</b>
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		Payment of Taxes and Other Payroll Withholdings	\$4,924.83
		<b>Total Other Disbursements</b>	<b>\$4,924.83</b>
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	<b>Total GENERAL FUND</b>		<b>\$188,779.79</b>
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	MOTOR VEHICLE HIGHWAY	Salaries and Wages	\$2,931.76
		Employee Benefits	\$334.97
		<b>Total Personal Services</b>	<b>\$3,266.73</b>
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		Professional Services	\$1,000.00
		Utility Services	\$1,025.60

Governmental Activities	MOTOR VEHICLE HIGHWAY	Repairs and Maintenance	\$53,048.05
		<b>Total Services and Charges</b>	<b>\$55,073.65</b>
	<b>Total MOTOR VEHICLE HIGHWAY</b>		<b>\$58,340.38</b>
	PARK & RECREATION	Repairs and Maintenance	\$749.78
		<b>Total Services and Charges</b>	<b>\$749.78</b>
	<b>Total PARK &amp; RECREATION</b>		<b>\$749.78</b>
	FED GRANTS OPERATING WATER (OCRA)	Professional Services	\$29,800.00
		<b>Total Services and Charges</b>	<b>\$29,800.00</b>
		Construction	\$565,000.00
		<b>Total Capital Outlays</b>	<b>\$565,000.00</b>
	<b>Total FED GRANTS OPERATING WATER (OCRA)</b>		<b>\$594,800.00</b>
	RIVERBOAT	Repair and Maintenance Supplies	\$3,300.00
		<b>Total Supplies</b>	<b>\$3,300.00</b>
	<b>Total RIVERBOAT</b>		<b>\$3,300.00</b>
	RAINY DAY	Other Capital Outlays	\$2,060.00
		<b>Total Capital Outlays</b>	<b>\$2,060.00</b>
	<b>Total RAINY DAY</b>		<b>\$2,060.00</b>
	LIT PUBLIC SAFETY	Repair and Maintenance Supplies	\$1,120.87
		<b>Total Supplies</b>	<b>\$1,120.87</b>

Governmental Activities	LIT PUBLIC SAFETY	Machinery, Equipment, and Vehicles	\$3,069.44
		<b>Total Capital Outlays</b>	<b>\$3,069.44</b>
	<b>Total LIT PUBLIC SAFETY</b>		<b>\$4,190.31</b>
	LOCAL ROAD AND BRIDGE MATCHING GRANT	Infrastructure	\$110,374.15
		<b>Total Capital Outlays</b>	<b>\$110,374.15</b>
	<b>Total LOCAL ROAD AND BRIDGE MATCHING GRANT</b>		<b>\$110,374.15</b>
	CUM CAP IMP - CIG TAX	Machinery, Equipment, and Vehicles	\$5,048.00
		<b>Total Capital Outlays</b>	<b>\$5,048.00</b>
	<b>Total CUM CAP IMP - CIG TAX</b>		<b>\$5,048.00</b>
	CUMULATIVE CAPITAL DEV	Other Capital Outlays	\$4,699.00
		<b>Total Capital Outlays</b>	<b>\$4,699.00</b>
	<b>Total CUMULATIVE CAPITAL DEV</b>		<b>\$4,699.00</b>
	CUM CAP IMPROVEMENT	Repairs and Maintenance	\$12,600.00
		<b>Total Services and Charges</b>	<b>\$12,600.00</b>
		Machinery, Equipment, and Vehicles	\$2,837.00
		<b>Total Capital Outlays</b>	<b>\$2,837.00</b>
	<b>Total CUM CAP IMPROVEMENT</b>		<b>\$15,437.00</b>
	SRF WW LOAN 2017	Professional Services	\$10,800.00
		<b>Total Services and Charges</b>	<b>\$10,800.00</b>

Governmental Activities	SRF WW LOAN 2017	Construction	\$132,270.00
		<b>Total Capital Outlays</b>	<b>\$132,270.00</b>
	<b>Total SRF WW LOAN 2017</b>		<b>\$143,070.00</b>
	SRF WATER LOAN 2018	Professional Services	\$41,998.00
		<b>Total Services and Charges</b>	<b>\$41,998.00</b>
		Construction	\$508,618.00
		<b>Total Capital Outlays</b>	<b>\$508,618.00</b>
	<b>Total SRF WATER LOAN 2018</b>		<b>\$550,616.00</b>
	SRF WATER FORGIVABLE LOAN 2018	Professional Services	\$217,583.00
		<b>Total Services and Charges</b>	<b>\$217,583.00</b>
		Construction	\$2,150,676.00
		<b>Total Capital Outlays</b>	<b>\$2,150,676.00</b>
	<b>Total SRF WATER FORGIVABLE LOAN 2018</b>		<b>\$2,368,259.00</b>
	TRASH AND GARBAGE PICKUP	Other Services and Charges	\$33,569.00
		<b>Total Services and Charges</b>	<b>\$33,569.00</b>
	<b>Total TRASH AND GARBAGE PICKUP</b>		<b>\$33,569.00</b>
	PAYROLL	Salaries and Wages	\$119,147.61
		Employee Benefits	\$7,621.58
		<b>Total Personal Services</b>	<b>\$126,769.19</b>

Governmental Activities	PAYROLL	Payment of Taxes and Other Payroll Withholdings	\$53,437.05
		<b>Total Other Disbursements</b>	<b>\$53,437.05</b>
	<b>Total PAYROLL</b>		<b>\$180,206.24</b>

<b>Total Governmental Activities</b>			<b>\$4,263,498.65</b>
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WASTEWATER	SEWAGE UTILITY OPERATING	Salaries and Wages	\$60,206.23
		<b>Total Personal Services</b>	<b>\$60,206.23</b>
		Insurance	\$13,267.72
		<b>Total Services and Charges</b>	<b>\$13,267.72</b>
		Payments on Bonds and Other Debt Principal	\$67,474.44
		<b>Total Debt service - principal and interest</b>	<b>\$67,474.44</b>
		Machinery, Equipment, and Vehicles	\$4,870.45
		<b>Total Capital Outlays</b>	<b>\$4,870.45</b>
		Transfer Out - Transferred To Another Fund	\$35,149.92
		Other Disbursements	\$1,345.32
		<b>Total Other Disbursements</b>	<b>\$36,495.24</b>
		Contractual Services	\$50,288.35
		Employee Pensions and Benefits	\$8,368.44
		Materials and Supplies	\$8,017.24
		Other Operating	\$32,772.21
		<b>Total Operations</b>	<b>\$99,446.24</b>
	<b>Total SEWAGE UTILITY OPERATING</b>		<b>\$281,760.32</b>

WASTEWATER	SEWAGE UTILITY DEPRECIATION FUND	Machinery, Equipment, and Vehicles	\$7,885.00
		<b>Total Capital Outlays</b>	<b>\$7,885.00</b>
<b>Total SEWAGE UTILITY DEPRECIATION FUND</b>			<b>\$7,885.00</b>
<b>Total WASTEWATER</b>			<b>\$289,645.32</b>
WATER	WATER UTILITY OPERATING	Salaries and Wages	\$36,420.29
		<b>Total Personal Services</b>	<b>\$36,420.29</b>
		Payments on Bonds and Other Debt Interest	\$86,830.08
		<b>Total Debt service - principal and interest</b>	<b>\$86,830.08</b>
		Machinery, Equipment, and Vehicles	\$3,604.68
		<b>Total Capital Outlays</b>	<b>\$3,604.68</b>
		Transfer Out - Transferred To Another Fund	\$44,535.24
		Other Disbursements	\$291.78
		<b>Total Other Disbursements</b>	<b>\$44,827.02</b>
		Contractual Services	\$17,622.61
		Employee Pensions and Benefits	\$17,216.06
		Materials and Supplies	\$1,377.98
		Other Operating	\$62,528.28
		<b>Total Operations</b>	<b>\$98,744.93</b>
<b>Total WATER UTILITY OPERATING</b>			<b>\$270,427.00</b>

WATER	WATER UTILITY DEPRECIATION	Machinery, Equipment, and Vehicles	\$8,935.90
		<b>Total Capital Outlays</b>	<b>\$8,935.90</b>
		<b>Total WATER UTILITY DEPRECIATION</b>	<b>\$8,935.90</b>
	WATER UTILITY METER DEPOSIT	Other Disbursements	\$2,005.00
		<b>Total Other Disbursements</b>	<b>\$2,005.00</b>
		<b>Total WATER UTILITY METER DEPOSIT</b>	<b>\$2,005.00</b>
<b>Total WATER</b>			<b>\$281,367.90</b>
STORMWATER	STORM WATER UTILITY	Other Disbursements	\$15.50
		<b>Total Other Disbursements</b>	<b>\$15.50</b>
		Administrative and General	\$50.00
		Other Operating	\$4,442.50
		<b>Total Operations</b>	<b>\$4,492.50</b>
		<b>Total STORM WATER UTILITY</b>	<b>\$4,508.00</b>
<b>Total STORMWATER</b>			<b>\$4,508.00</b>

**Kirklin Civil Town, Clinton County, Indiana  
Disbursements by Fund with Departments - 2019**

Governmental Activities	GENERAL FUND	NO DEPARTMENT	Salaries and Wages	\$58,236.62
			Employee Benefits	\$9,447.08
<b>Total Personal Services</b>				<b>\$67,683.70</b>
			Office Supplies	\$699.54
			Repair and Maintenance Supplies	\$5,902.79
<b>Total Supplies</b>				<b>\$6,602.33</b>
			Professional Services	\$12,038.92
			Communication and Transportation	\$465.11
			Insurance	\$8,856.85
			Utility Services	\$15,083.96
			Repairs and Maintenance	\$10,469.66
			Rentals	\$1,641.87
			Other Services and Charges	\$52,192.88
<b>Total Services and Charges</b>				<b>\$100,749.25</b>
			Infrastructure	\$6,703.00
			Improvements Other Than Buildings	\$1,350.00
			Machinery, Equipment, and Vehicles	\$766.68
<b>Total Capital Outlays</b>				<b>\$8,819.68</b>
			Payment of Taxes and Other Payroll Withholdings	\$4,924.83
<b>Total Other Disbursements</b>				<b>\$4,924.83</b>
<b>Total NO DEPARTMENT</b>				<b>\$188,779.79</b>
<b>Total GENERAL FUND</b>				<b>\$188,779.79</b>
<b>Total Governmental Activities Disbursements for Funds with Departments</b>				<b>\$188,779.79</b>





**Kirklin Civil Town, Clinton County, Indiana  
Debt Statement - 2019**

	<b>Debt Class</b>	<b>Description or Purpose</b>	<b>Beginning Principal Balance as of Jan. 1, 2019</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of Dec. 31, 2019</b>	<b>Principal and Interest Due in 2020</b>
WASTEWATER	General Obligation Bonds	Sewer Rehabilitation	\$183,000.00	\$0.00	\$13,000.00	\$170,000.00	\$17,765.30
	Revenue Bonds	Wastewater System Improvements	\$654,000.00	\$0.00	\$29,000.00	\$625,000.00	\$32,333.33
		<b>SubTotal</b>	<b>\$837,000.00</b>	<b>\$0.00</b>	<b>\$42,000.00</b>	<b>\$795,000.00</b>	<b>\$50,098.63</b>
<hr/>							
	<b>Debt Class</b>	<b>Description or Purpose</b>	<b>Beginning Principal Balance as of Jan. 1, 2019</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Principal Balance as of Dec. 31, 2019</b>	<b>Principal and Interest Due in 2020</b>
WATER	Revenue Bonds	Water System Improvements	\$1,163,000.00	\$0.00	\$0.00	\$1,163,000.00	\$49,002.71
		<b>SubTotal</b>	<b>\$1,163,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,163,000.00</b>	<b>\$49,002.71</b>
<hr/>							
		<b>GRAND TOTAL</b>	<b>\$2,000,000.00</b>	<b>\$0.00</b>	<b>\$42,000.00</b>	<b>\$1,958,000.00</b>	<b>\$99,101.34</b>

Kirklin Civil Town, Clinton County, Indiana  
Deficit Fund Balance Report - 2019

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

Kirklin Civil Town, Clinton County, Indiana  
Leases 2019

	Lessor	Description or Purpose	Annual Lease Payment Due	Lease Beginning Date	Lease Ending Date
<b>GRAND TOTAL</b>					

**Kirklin Civil Town, Clinton County, Indiana  
Other Post-Employment Benefits (OPEB) 2019**

**Kirklin Civil Town, Clinton County, Indiana  
Transfers - 2019**

<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	\$44,535.24	WATER UTILITY DEPRECIATION	\$44,535.24
SEWAGE UTILITY OPERATING	\$35,149.92	SEWAGE UTILITY DEPRECIATION FUND	\$35,149.92
<b>Total Transfers Out</b>	<b>\$79,685.16</b>	<b>Total Transfers In</b>	<b>\$79,685.16</b>

**Kirklin Civil Town, Clinton County, Indiana  
Transfer Schedule Report - 2019**

**Fund Transfer To**

**Fund Transfer From**

	<b>271 - LOCAL ROAD AND BRIDGE MATCHING GRANT</b>	<b>603 - WATER UTILITY DEPRECIATION</b>	<b>608 - SEWAGE UTILITY DEPRECIATION FUND</b>	<b>Total</b>
201 - MOTOR VEHICLE HIGHWAY	27,625	-	-	27,625
601 - WATER UTILITY OPERATING	-	44,535	-	44,535
606 - SEWAGE UTILITY OPERATING	-	-	35,150	35,150
<b>Total</b>	<b>\$ 27,625</b>	<b>\$ 44,535</b>	<b>\$ 35,150</b>	<b>\$ 107,310</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.)*

A transfer from MVH to Local Road and Bridge Matching Grant Fund was made to cover the local match for the Community Crossings Grant.

**Kirklin Civil Town, Clinton County, Indiana  
Grants - 2019**

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
WATER SYSTEM IMPROVEMENTS	STATE ADMINISTER ED CDBG	HUD	OCRA	14.228	OCRA GRANT	A192-18- WW-17- 118	Advance Grant	FED GRANTS OPERATING WATER (OCRA)	\$594,800.00	\$594,800.00	\$0.00	\$0.00	\$0.00	\$0.00
DOWNTOWN STREETSCAPE IMPROVEMENT	STATE ADMINISTER ED CDBG	HUD	OCRA	14.228	OCRA GRANT	A192-19- MS-18-104	Advance Grant		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



**Kirklin Civil Town, Clinton County, Indiana  
Capital Assets 2019**

<b>Government/ Enterprise</b>	<b>Asset Type</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental Activities</b>	Land	\$6,300.00	-	-	\$6,300.00
	Infrastructure	\$193,010.36	\$215,077.59	\$17,670.00	\$390,417.95
	Building	\$218,304.86	-	-	\$218,304.86
	Improvement	\$155,436.25	\$4,000.00	\$12,958.21	\$146,478.04
	Machinery	\$209,539.37	\$7,885.00	\$25,921.85	\$191,502.52
	Construction	-	-	-	-
	Books	-	-	-	-
<b>WASTEWATER</b>	Land	\$6,736.12	-	-	\$6,736.12
	Infrastructure	\$390,475.69	\$1,079.00	\$2,128.95	\$389,425.74
	Building	-	-	-	-
	Improvement	\$386,717.49	-	\$29,645.28	\$357,072.21
	Machinery	\$1,617,091.04	\$8,948.00	\$32,420.04	\$1,593,619.00
	Construction	-	-	-	-
	Books	-	-	-	-
<b>WATER</b>	Land	\$29,237.29	-	-	\$29,237.29
	Infrastructure	\$578,683.36	\$1,499,294.00	\$351,302.72	\$1,726,674.64
	Building	\$550,850.00	\$2,068,517.17	-	\$2,619,367.17
	Improvement	\$125,734.79	-	\$119,214.79	\$6,520.00
	Machinery	\$368,582.65	\$13,330.95	\$347,296.45	\$34,617.15
	Construction	-	-	-	-
	Books	-	-	-	-
<b>STORMWATER</b>	Land	-	-	-	-
	Infrastructure	\$61,912.35	-	-	\$61,912.35
	Building	-	-	-	-
	Improvement	-	-	-	-
	Machinery	-	-	-	-
	Construction	-	-	-	-

STORMWATER	Books	-	-	-	-
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**Kirklin Civil Town, Clinton County, Indiana  
Accounts Payable/Receivable Statement - 2019**

<b>Government or Enterprise</b>	<b>Accounts Payable</b>	<b>Accounts Receivable</b>
STORMWATER	\$0.00	\$1,729.08
Governmental Activities	\$1,235.30	\$2,966.62
WASTEWATER	\$0.00	\$17,560.20
WATER	\$0.00	\$15,643.35

**Kirklin Civil Town, Clinton County, Indiana**  
**Financial Assistance to Non Governmental Entities - 2019**

<b>Name</b>	<b>Federal Tax ID</b>	<b>Street Address</b>	<b>City/State</b>	<b>County</b>	<b>Operating Officer Name</b>	<b>Phone</b>	<b>Description</b>	<b>Amount Type</b>
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**Kirklin Civil Town, Clinton County, Indiana  
Pensions - 2019**

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