

Annual Financial Report



Indiana State Board of Accounts

2020

KIRKLIN CIVIL TOWN

Clinton County

Submitted on 2/16/2021 5:18:00 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 - 2020
Cash & Investments Combined Statement**

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2020	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2020
Governmental Activities	101	GENERAL FUND	\$319,212.83	\$268,096.21	\$221,068.93	\$366,240.11
	150	COVID-19 RELIEF GRANT FUND	\$0.00	\$24,819.00	\$24,819.00	\$0.00
	201	MOTOR VEHICLE HIGHWAY	\$100,470.80	\$32,602.93	\$36,680.56	\$96,393.17
	202	LOCAL ROAD AND STREET	\$22,207.75	\$6,115.19	\$14,000.00	\$14,322.94
	203	MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	\$16,958.22	\$13,577.11	\$622.65	\$29,912.68
	204	PARK AND RECREATION - OPERATING	\$7,881.53	\$2,025.00	\$1,398.19	\$8,508.34
	217	DONATION (YOUTH COUNCIL)	\$600.66	\$0.00	\$0.00	\$600.66
	230	FEDERAL GRANTS - OPERATING (WATER)	\$0.00	\$5,200.00	\$5,200.00	\$0.00
	233	LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND	\$1,104.90	\$661.00	\$50.00	\$1,715.90
	242	RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE)	\$24,708.13	\$4,668.05	\$5,405.75	\$23,970.43
	245	RAINY DAY	\$2,341.24	\$0.00	\$0.00	\$2,341.24
	249	LIT - PUBLIC SAFETY	\$41,651.25	\$22,982.19	\$10,482.51	\$54,150.93
	257	LOIT SPECIAL DISTRIBUTION	\$3,360.04	\$0.00	\$0.00	\$3,360.04
	271	LOCAL ROAD AND BRIDGE MATCH GRANT	\$9,486.36	\$86,698.07	\$96,184.43	\$0.00
	273	FEDERAL GRANTS - OPERATING (STREETScape)	\$0.00	\$150,000.00	\$46,038.51	\$103,961.49
	401	CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	\$8,459.93	\$1,708.58	\$0.00	\$10,168.51
	402	CUMULATIVE CAPITAL DEVELOPMENT	\$23,457.92	\$6,621.17	\$776.69	\$29,302.40
	424	CUMULATIVE CAPITAL IMPROVEMENT - TAX LEVY	\$0.18	\$0.00	\$0.00	\$0.18
	444	LIT - ECONOMIC DEVELOPMENT (FORMERLY CEDIT)	\$103,325.45	\$15,474.04	\$32,500.00	\$86,299.49
	445	DONATION - POLICE	\$423.62	\$0.00	\$0.00	\$423.62
	471	MACHINERY AND EQUIPMENT - POLICE NON-REVERT	\$17,078.70	\$0.00	\$16,578.00	\$500.70
	473	SRF WATER LOAN 2018	\$0.00	\$562,384.00	\$562,384.00	\$0.00

	Local Fund Number	Local Fund Name	Beg Cash & Inv Bal Jan 1, 2020	Receipts	Disbursement	End Cash & Inv Bal Dec 31, 2020
Governmental Activities	474	SRF WATER FORGIVABLE LOAN 2018	\$0.00	\$4,094.00	\$4,094.00	\$0.00
	623	TRASH AND GARBAGE PICKUP (IF OPERATING MOSTLY FROM	\$12,489.37	\$34,821.54	\$34,030.85	\$13,280.06
	806	PAYROLL	\$0.00	\$198,040.68	\$197,743.68	\$297.00
		SubTotal	\$715,218.88	\$1,440,588.76	\$1,310,057.75	\$845,749.89
WASTEWATER	606	SEWAGE UTILITY OPERATING	\$67,303.09	\$215,219.00	\$250,158.35	\$32,363.74
	608	SEWAGE UTILITY DEPRECIATION	\$27,264.92	\$35,149.92	\$838.00	\$61,576.84
	642	WW SRF BOND & INTEREST	\$69,388.28	\$59,710.58	\$58,908.44	\$70,190.42
	643	WW SRF DSR	\$41,483.55	\$8,253.60	\$0.00	\$49,737.15
		SubTotal	\$205,439.84	\$318,333.10	\$309,904.79	\$213,868.15
WATER	601	WATER UTILITY OPERATING	\$34,150.60	\$244,358.98	\$258,870.04	\$19,639.54
	603	WATER UTILITY DEPRECIATION	\$35,599.34	\$44,535.24	\$144.01	\$79,990.57
	604	WATER UTILITY METER DEPOSIT	\$28,802.46	\$3,625.00	\$2,815.00	\$29,612.46
	650	SRF DW BOND & INTEREST	\$72,407.57	\$71,516.88	\$58,807.01	\$85,117.44
	651	SRF DW DSR	\$14,591.77	\$14,550.44	\$0.00	\$29,142.21
		SubTotal	\$185,551.74	\$378,586.54	\$320,636.06	\$243,502.22
STORMWATER	626	STORM WATER UTILITY OPERATING	\$81,509.00	\$23,636.93	\$59,758.18	\$45,387.75
		SubTotal	\$81,509.00	\$23,636.93	\$59,758.18	\$45,387.75
		GRAND TOTAL	\$1,187,719.46	\$2,161,145.33	\$2,000,356.78	\$1,348,508.01

**Kirklin Civil Town, Clinton County, Indiana
Detailed Receipts - 2020**

Governmental Activities

GENERAL FUND	General Property Taxes	\$161,973.17
	County Adjusted Gross Income Tax (CAGIT) Certified Shares	\$48,556.04
	ABC Excise Tax Distribution	\$1,765.50
	Cigarette Tax Distribution	\$465.97
	Financial Institution Tax distribution	\$2,546.90
	Vehicle/Aircraft Excise Tax Distribution	\$22,465.74
	Other Taxes/101359.000 - GEN/ABC GALLONAGE TAX	\$1,916.62
	Total Taxes and Intergovernmental	\$239,689.94
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	Planning, Zoning, and Building Permits and Fees	\$720.00
	Total Licenses and Permits	\$720.00
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	Rental of Property	\$481.50
	Total Charges for Services	\$481.50
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	Earnings on Investments and Deposits	\$326.77
	Sale of Capital Assets	\$1,000.00
	Refunds and Reimbursements	\$1,632.93
	Transfers In - Transferred from Another Fund	\$23,117.68
	Other Receipts/101341.014 - GEN/OTHER	\$1,127.39
	Total Other Receipts	\$27,204.77
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	Total GENERAL FUND	\$268,096.21
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COVID-19 RELIEF GRANT FUND	Federal and State Grants and Distributions - Other/150990.000 - COVID/COVID-19 RELIEF GRANT	\$24,819.00
	Total Taxes and Intergovernmental	\$24,819.00
	Total COVID-19 RELIEF GRANT FUND	\$24,819.00
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MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway Distribution	\$16,335.16
	Other Taxes/201356.000 - MVH/WHEEL TAX/SURTAX	\$16,267.77
	Total Taxes and Intergovernmental	\$32,602.93
	Total MOTOR VEHICLE HIGHWAY	\$32,602.93
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LOCAL ROAD AND STREET	Other Taxes/202351.015 - LRS/GASOLINE TAX (LRS)	\$6,115.19
Total Taxes and Intergovernmental		\$6,115.19
Total LOCAL ROAD AND STREET		\$6,115.19
MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	Motor Vehicle Highway Distribution	\$13,577.11
Total Taxes and Intergovernmental		\$13,577.11
Total MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)		\$13,577.11
PARK AND RECREATION - OPERATING	Donations, Gifts, and Bequests	\$2,025.00
Total Other Receipts		\$2,025.00
Total PARK AND RECREATION - OPERATING		\$2,025.00
FEDERAL GRANTS - OPERATING (WATER)	Grants and Distributions from Non-Governmental Entities	\$5,200.00
Total Other Receipts		\$5,200.00
Total FEDERAL GRANTS - OPERATING (WATER)		\$5,200.00
LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND	Gun Permits	\$640.00
Total Licenses and Permits		\$640.00
	Document and Copy Fees	\$5.00
Total Charges for Services		\$5.00
	Other Court and Clerk Receipts/233510.000 - LAW E/FEES AND FINES	\$16.00
Total Fines, Forfeitures, and Fees		\$16.00
Total LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND		\$661.00
RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE)	Casino/Riverboat Distribution	\$4,668.05
Total Taxes and Intergovernmental		\$4,668.05
Total RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE)		\$4,668.05

LIT - PUBLIC SAFETY	Local Income Tax (LIT) for Levy Freeze	\$22,982.19
Total Taxes and Intergovernmental		\$22,982.19
Total LIT - PUBLIC SAFETY		\$22,982.19
LOCAL ROAD AND BRIDGE MATCH GRANT	Federal and State Grants and Distributions - Highways and Streets	\$72,138.33
Total Taxes and Intergovernmental		\$72,138.33
	Transfers In - Transferred from Another Fund	\$14,559.74
Total Other Receipts		\$14,559.74
Total LOCAL ROAD AND BRIDGE MATCH GRANT		\$86,698.07
FEDERAL GRANTS - OPERATING (STREETSCAPE)	Donations, Gifts, and Bequests	\$125,000.00
	Transfers In - Transferred from Another Fund	\$25,000.00
Total Other Receipts		\$150,000.00
Total FEDERAL GRANTS - OPERATING (STREETSCAPE)		\$150,000.00
CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX	Cigarette Tax Distribution	\$1,708.58
Total Taxes and Intergovernmental		\$1,708.58
Total CUMULATIVE CAPITAL IMPROVEMENT - CIGARETTE TAX		\$1,708.58
CUMULATIVE CAPITAL DEVELOPMENT	General Property Taxes	\$5,755.66
	Financial Institution Tax distribution	\$88.13
	Vehicle/Aircraft Excise Tax Distribution	\$777.38
Total Taxes and Intergovernmental		\$6,621.17
Total CUMULATIVE CAPITAL DEVELOPMENT		\$6,621.17
LIT - ECONOMIC DEVELOPMENT (FORMERLY CEDIT)	County Economic Development Income Tax (CEDIT)	\$15,474.04
Total Taxes and Intergovernmental		\$15,474.04
Total LIT - ECONOMIC DEVELOPMENT (FORMERLY CEDIT)		\$15,474.04

SRF WATER LOAN 2018	Proceeds from Borrowings other than Tax Anticipation Warrants	\$562,384.00
Total Other Receipts		\$562,384.00
Total SRF WATER LOAN 2018		\$562,384.00
SRF WATER FORGIVABLE LOAN 2018	Proceeds from Borrowings other than Tax Anticipation Warrants	\$4,094.00
Total Other Receipts		\$4,094.00
Total SRF WATER FORGIVABLE LOAN 2018		\$4,094.00
TRASH AND GARBAGE PICKUP (IF OPERATING MOSTLY FROM	Garbage/Trash/Recycling/Landfill Fees and Charges	\$34,821.54
Total Charges for Services		\$34,821.54
Total TRASH AND GARBAGE PICKUP (IF OPERATING MOSTLY FROM		\$34,821.54
PAYROLL	Payroll Fund and Clearing Account Receipts	\$198,040.68
Total Other Receipts		\$198,040.68
Total PAYROLL		\$198,040.68
Total Governmental Activities		\$1,440,588.76

WASTEWATER	SEWAGE UTILITY OPERATING	Other Charges for Services, Sales, and Fees/606441.000 - SEW/FEES	\$212,130.09
	Total Charges for Services		\$212,130.09
		Earnings on Investments and Deposits	\$37.59
		Sale of Capital Assets	\$25.00
		Refunds and Reimbursements	\$2,001.32
		Other Receipts/606311.013 - SEW/OTHER	\$1,025.00
	Total Other Receipts		\$3,088.91
	Total SEWAGE UTILITY OPERATING		\$215,219.00
	SEWAGE UTILITY DEPRECIATION	Transfers In - Transferred from Another Fund	\$35,149.92
	Total Other Receipts		\$35,149.92
	Total SEWAGE UTILITY DEPRECIATION		\$35,149.92
	WW SRF BOND & INTEREST	Earnings on Investments and Deposits	\$186.98
		Transfers In - Transferred from Another Fund	\$59,523.60
	Total Other Receipts		\$59,710.58
	Total WW SRF BOND & INTEREST		\$59,710.58
	WW SRF DSR	Earnings on Investments and Deposits	\$206.16
		Transfers In - Transferred from Another Fund	\$8,047.44
	Total Other Receipts		\$8,253.60
	Total WW SRF DSR		\$8,253.60
Total WASTEWATER			\$318,333.10

WATER	WATER UTILITY OPERATING	Other Charges for Services, Sales, and Fees/601441.000 - W/FEES	\$197,258.32
	Total Charges for Services		\$197,258.32
		Earnings on Investments and Deposits	\$43.86
		Refunds and Reimbursements	\$733.59
		Other Receipts/601311.013 - W/OTHER	\$46,323.21
	Total Other Receipts		\$47,100.66
	Total WATER UTILITY OPERATING		\$244,358.98
	WATER UTILITY DEPRECIATION	Transfers In - Transferred from Another Fund	\$44,535.24
	Total Other Receipts		\$44,535.24
	Total WATER UTILITY DEPRECIATION		\$44,535.24
	WATER UTILITY METER DEPOSIT	Other Receipts/604445.000 - WATER/METER DEPOSITS	\$3,625.00
	Total Other Receipts		\$3,625.00
	Total WATER UTILITY METER DEPOSIT		\$3,625.00
	SRF DW BOND & INTEREST	Earnings on Investments and Deposits	\$216.84
		Transfers In - Transferred from Another Fund	\$71,300.04
	Total Other Receipts		\$71,516.88
	Total SRF DW BOND & INTEREST		\$71,516.88
	SRF DW DSR	Earnings on Investments and Deposits	\$78.80
		Transfers In - Transferred from Another Fund	\$14,471.64
	Total Other Receipts		\$14,550.44
	Total SRF DW DSR		\$14,550.44
Total WATER			\$378,586.54

STORMWATER

STORM WATER UTILITY OPERATING

Other Charges for Services, Sales, and Fees/626510.000 - STORM/FEES

\$23,609.66

Total Charges for Services

\$23,609.66

Earnings on Investments and Deposits

\$27.27

Total Other Receipts

\$27.27

Total STORM WATER UTILITY OPERATING

\$23,636.93

Total STORMWATER

\$23,636.93

**Kirklin Civil Town, Clinton County, Indiana
Disbursements by Fund - 2020**

Governmental Activities	GENERAL FUND	Salaries and Wages	\$66,489.82
		Employee Benefits	\$17,868.41
		Total Personal Services	\$84,358.23

		Office Supplies	\$1,829.51
		Repair and Maintenance Supplies	\$4,020.17
		Other Supplies	\$801.82
		Total Supplies	\$6,651.50

		Professional Services	\$18,550.77
		Communication and Transportation	\$269.94
		Insurance	\$8,883.33
		Utility Services	\$12,842.45
		Repairs and Maintenance	\$7,033.79
		Rentals	\$1,787.59
		Other Services and Charges	\$56,482.10
		Total Services and Charges	\$105,849.97

		Improvements Other Than Buildings	\$486.31
		Machinery, Equipment, and Vehicles	\$18,000.29
		Total Capital Outlays	\$18,486.60

		Payment of Taxes and Other Payroll Withholdings	\$5,722.63
		Total Other Disbursements	\$5,722.63

		Total GENERAL FUND	\$221,068.93

	COVID-19 RELIEF GRANT FUND	Other Supplies	\$2,478.01
		Total Supplies	\$2,478.01

Governmental Activities	COVID-19 RELIEF GRANT FUND	Transfer Out - Transferred To Another Fund	\$22,340.99
		Total Other Disbursements	\$22,340.99
Total COVID-19 RELIEF GRANT FUND			\$24,819.00
MOTOR VEHICLE HIGHWAY		Salaries and Wages	\$2,906.44
		Employee Benefits	\$258.61
		Total Personal Services	\$3,165.05
		Professional Services	\$4,400.00
		Utility Services	\$946.80
		Repairs and Maintenance	\$28,168.71
		Total Services and Charges	\$33,515.51
Total MOTOR VEHICLE HIGHWAY			\$36,680.56
LOCAL ROAD AND STREET		Transfer Out - Transferred To Another Fund	\$14,000.00
		Total Other Disbursements	\$14,000.00
Total LOCAL ROAD AND STREET			\$14,000.00
MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)		Repairs and Maintenance	\$62.91
		Total Services and Charges	\$62.91
		Transfer Out - Transferred To Another Fund	\$559.74
		Total Other Disbursements	\$559.74
Total MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)			\$622.65

Governmental Activities	PARK AND RECREATION - OPERATING	Repairs and Maintenance	\$1,398.19
		Total Services and Charges	\$1,398.19
Total PARK AND RECREATION - OPERATING			\$1,398.19
	FEDERAL GRANTS - OPERATING (WATER)	Professional Services	\$5,200.00
		Total Services and Charges	\$5,200.00
Total FEDERAL GRANTS - OPERATING (WATER)			\$5,200.00
	LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND	Other Services and Charges	\$50.00
		Total Services and Charges	\$50.00
Total LOCAL LAW ENFORCEMENT CONTINUING EDUCATION FUND			\$50.00
	RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE)	Repair and Maintenance Supplies	\$315.75
		Total Supplies	\$315.75
		Machinery, Equipment, and Vehicles	\$5,090.00
		Total Capital Outlays	\$5,090.00
Total RIVERBOAT (UNLESS RESTRICTED TO INFRASTRUCTURE USE)			\$5,405.75
	LIT - PUBLIC SAFETY	Salaries and Wages	\$5,344.00
		Employee Benefits	\$408.81
		Total Personal Services	\$5,752.81

Governmental Activities	LIT - PUBLIC SAFETY	Repair and Maintenance Supplies	\$1,954.34
		Total Supplies	\$1,954.34
		Machinery, Equipment, and Vehicles	\$2,775.36
		Total Capital Outlays	\$2,775.36
	Total LIT - PUBLIC SAFETY		\$10,482.51
	LOCAL ROAD AND BRIDGE MATCH GRANT	Repairs and Maintenance	\$96,184.43
		Total Services and Charges	\$96,184.43
	Total LOCAL ROAD AND BRIDGE MATCH GRANT		\$96,184.43
	FEDERAL GRANTS - OPERATING (STREETSCAPE)	Construction	\$46,038.51
		Total Capital Outlays	\$46,038.51
	Total FEDERAL GRANTS - OPERATING (STREETSCAPE)		\$46,038.51
	CUMULATIVE CAPITAL DEVELOPMENT	Transfer Out - Transferred To Another Fund	\$776.69
		Total Other Disbursements	\$776.69
	Total CUMULATIVE CAPITAL DEVELOPMENT		\$776.69
	LIT - ECONOMIC DEVELOPMENT (FORMERLY CEDIT)	Repairs and Maintenance	\$7,500.00
		Total Services and Charges	\$7,500.00
		Transfer Out - Transferred To Another Fund	\$25,000.00
		Total Other Disbursements	\$25,000.00
	Total LIT - ECONOMIC DEVELOPMENT (FORMERLY CEDIT)		\$32,500.00

Governmental Activities	MACHINERY AND EQUIPMENT - POLICE NON-REVERT	Machinery, Equipment, and Vehicles	\$16,578.00
		Total Capital Outlays	\$16,578.00
Total MACHINERY AND EQUIPMENT - POLICE NON-REVERT			\$16,578.00
SRF WATER LOAN 2018	Professional Services		\$15,117.00
		Total Services and Charges	\$15,117.00
	Construction		\$547,267.00
		Total Capital Outlays	\$547,267.00
Total SRF WATER LOAN 2018			\$562,384.00
SRF WATER FORGIVABLE LOAN 2018	Professional Services		\$4,094.00
		Total Services and Charges	\$4,094.00
Total SRF WATER FORGIVABLE LOAN 2018			\$4,094.00
TRASH AND GARBAGE PICKUP (IF OPERATING MOSTLY FROM	Other Services and Charges		\$34,030.85
		Total Services and Charges	\$34,030.85
Total TRASH AND GARBAGE PICKUP (IF OPERATING MOSTLY FROM			\$34,030.85
PAYROLL	Salaries and Wages		\$128,747.76
	Employee Benefits		\$7,890.32
		Total Personal Services	\$136,638.08

Governmental Activities	PAYROLL	Payment of Taxes and Other Payroll Withholdings	\$61,105.60
		Total Other Disbursements	\$61,105.60
	Total PAYROLL		\$197,743.68

Total Governmental Activities			\$1,310,057.75
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WASTEWATER	SEWAGE UTILITY OPERATING	Salaries and Wages	\$61,272.83
		Total Personal Services	\$61,272.83
		Insurance	\$21,914.70
		Total Services and Charges	\$21,914.70
		Machinery, Equipment, and Vehicles	\$3,417.66
		Total Capital Outlays	\$3,417.66
		Transfer Out - Transferred To Another Fund	\$102,720.96
		Other Disbursements	\$1,349.65
		Total Other Disbursements	\$104,070.61
		Contractual Services	\$10,888.23
		Employee Pensions and Benefits	\$8,531.33
		Materials and Supplies	\$8,627.52
		Other Operating	\$31,435.47
		Total Operations	\$59,482.55
	Total SEWAGE UTILITY OPERATING		\$250,158.35

WASTEWATER	SEWAGE UTILITY DEPRECIATION	Machinery, Equipment, and Vehicles	\$838.00
		Total Capital Outlays	\$838.00
Total SEWAGE UTILITY DEPRECIATION			\$838.00
WW SRF BOND & INTEREST		Payments on Bonds and Other Debt Principal	\$43,000.00
		Payments on Bonds and Other Debt Interest	\$15,908.44
		Total Debt service - principal and interest	\$58,908.44
Total WW SRF BOND & INTEREST			\$58,908.44

Total WASTEWATER			\$309,904.79
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WATER	WATER UTILITY OPERATING	Salaries and Wages	\$37,931.35
		Total Personal Services	\$37,931.35
		Machinery, Equipment, and Vehicles	\$1,375.59
		Total Capital Outlays	\$1,375.59
		Transfer Out - Transferred To Another Fund	\$130,306.92
		Other Disbursements	\$338.86
		Total Other Disbursements	\$130,645.78
		Contractual Services	\$18,596.22
		Employee Pensions and Benefits	\$24,774.65
		Materials and Supplies	\$1,583.41
		Other Operating	\$43,963.04
		Total Operations	\$88,917.32
Total WATER UTILITY OPERATING			\$258,870.04

WATER	WATER UTILITY DEPRECIATION	Machinery, Equipment, and Vehicles	\$144.01
		Total Capital Outlays	\$144.01
		Total WATER UTILITY DEPRECIATION	\$144.01
	WATER UTILITY METER DEPOSIT	Other Disbursements	\$2,815.00
		Total Other Disbursements	\$2,815.00
		Total WATER UTILITY METER DEPOSIT	\$2,815.00
	SRF DW BOND & INTEREST	Payments on Bonds and Other Debt Principal	\$48,000.00
		Payments on Bonds and Other Debt Interest	\$10,807.01
		Total Debt service - principal and interest	\$58,807.01
		Total SRF DW BOND & INTEREST	\$58,807.01
Total WATER			\$320,636.06
STORMWATER	STORM WATER UTILITY OPERATING	Administrative and General	\$3.00
		Materials and Supplies	\$150.18
		Other Operating	\$59,605.00
		Total Operations	\$59,758.18
		Total STORM WATER UTILITY OPERATING	\$59,758.18
Total STORMWATER			\$59,758.18

**Kirclin Civil Town, Clinton County, Indiana
Disbursements by Fund with Departments - 2020**

Governmental Activities	GENERAL FUND	NO DEPARTMENT	Salaries and Wages	\$66,489.82
			Employee Benefits	\$17,868.41
Total Personal Services				\$84,358.23
			Office Supplies	\$1,829.51
			Repair and Maintenance Supplies	\$4,020.17
			Other Supplies	\$801.82
Total Supplies				\$6,651.50
			Professional Services	\$18,550.77
			Communication and Transportation	\$269.94
			Insurance	\$8,883.33
			Utility Services	\$12,842.45
			Repairs and Maintenance	\$7,033.79
			Rentals	\$1,787.59
			Other Services and Charges	\$56,482.10
Total Services and Charges				\$105,849.97
			Improvements Other Than Buildings	\$486.31
			Machinery, Equipment, and Vehicles	\$18,000.29
Total Capital Outlays				\$18,486.60
			Payment of Taxes and Other Payroll Withholdings	\$5,722.63
Total Other Disbursements				\$5,722.63
Total NO DEPARTMENT				\$221,068.93
Total GENERAL FUND				\$221,068.93
Total Governmental Activities Disbursements for Funds with Departments				\$221,068.93

**Kirklin Civil Town, Clinton County, Indiana
Debt Statement - 2020**

	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2020	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2020	Principal and Interest Due in 2021
WASTEWATER	Revenue Bonds	Sewer Rehabilitation	\$170,000.00	\$0.00	\$14,000.00	\$156,000.00	\$17,603.60
	Revenue Bonds	Wastewater System Improvements	\$625,000.00	\$0.00	\$29,000.00	\$596,000.00	\$41,920.00
		SubTotal	\$795,000.00	\$0.00	\$43,000.00	\$752,000.00	\$59,523.60
<hr/>							
	Debt Class	Description or Purpose	Beginning Principal Balance as of Jan. 1, 2020	Additions	Reductions	Ending Principal Balance as of Dec. 31, 2020	Principal and Interest Due in 2021
WATER	Revenue Bonds	Water System Improvements	\$600,616.00	\$562,384.00	\$48,000.00	\$1,115,000.00	\$71,300.00
		SubTotal	\$600,616.00	\$562,384.00	\$48,000.00	\$1,115,000.00	\$71,300.00
GRAND TOTAL			\$1,395,616.00	\$562,384.00	\$91,000.00	\$1,867,000.00	\$130,823.60

Kirklin Civil Town, Clinton County, Indiana
Deficit Fund Balance Report - 2020

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

**Kirklin Civil Town, Clinton County, Indiana
Leases 2020**

	Lessor	Description or Purpose	Annual Lease Payment Due in 2021	Lease Begining Date	Lease Ending Date
Governmental Activities (General)	CARDINAL COPIER	COPIER	\$1,572.00	04/01/2017	04/01/2021
	JEFFERSON KIRKLIN, LLC	PARKING LOT PROPERTY	\$1.00	07/01/2019	06/30/2024
	Total Governmental Activities (General) \$1,573.00				
					GRAND TOTAL \$1,573.00

**Kirklin Civil Town, Clinton County, Indiana
Transfers - 2020**

Transfers Out (Disbursements)		Transfers In (Receipts)	
Fund	Amount	Fund	Amount
COVID-19 RELIEF GRANT FUND	\$22,340.99	GENERAL FUND	\$23,117.68
LOCAL ROAD AND STREET	\$14,000.00	LOCAL ROAD AND BRIDGE MATCH GRANT	\$14,559.74
MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	\$559.74	FEDERAL GRANTS - OPERATING (STREETSCAPE)	\$25,000.00
CUMULATIVE CAPITAL DEVELOPMENT	\$776.69	WATER UTILITY DEPRECIATION	\$44,535.24
LIT - ECONOMIC DEVELOPMENT (FORMERLY CEDIT)	\$25,000.00	SEWAGE UTILITY DEPRECIATION	\$35,149.92
WATER UTILITY OPERATING	\$130,306.92	WW SRF BOND & INTEREST	\$59,523.60
SEWAGE UTILITY OPERATING	\$102,720.96	WW SRF DSR	\$8,047.44
Total Transfers Out	\$295,705.30	SRF DW BOND & INTEREST	\$71,300.04
		SRF DW DSR	\$14,471.64
		Total Transfers In	\$295,705.30

<u>Fund Transfer From</u>	<u>Fund Transfer To</u>				
	101 - GENERAL FUND	271 - LOCAL ROAD AND BRIDGE MATCH GRANT	273 - FEDERAL GRANTS - OPERATING (STREETSCAPE)	603 - WATER UTILITY DEPRECIATION	608 - SEWAGE UTILITY DEPRECIATION
150 - COVID-19 RELIEF GRANT FUND	22,341	-	-	-	-
202 - LOCAL ROAD AND STREET	-	14,000	-	-	-
203 - MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	-	560	-	-	-
402 - CUMULATIVE CAPITAL DEVELOPMENT	777	-	-	-	-
444 - LIT - ECONOMIC DEVELOPMENT (FORMERLY CEDIT)	-	-	25,000	-	-
601 - WATER UTILITY OPERATING	-	-	-	44,535	-
606 - SEWAGE UTILITY OPERATING	-	-	-	-	35,150
Total	\$ 23,118	\$ 14,560	\$ 25,000	\$ 44,535	\$ 35,150

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.)

COVID-19 GRANT TRANSFER TO GENERAL FUND
LRS, MVH TRANSFERS FOR MATCHING COMMUNITY CROSSINGS GRANT.
CEDIT TRANSFER TO STREETSCAPE PROJECT FUND

Fund Transfer From

	642 - WW SRF BOND & INTEREST	643 - WW SRF DSR	650 - SRF DW BOND & INTEREST	651 - SRF DW DSR	Total
150 - COVID-19 RELIEF GRANT FUND	-	-	-	-	22,341
202 - LOCAL ROAD AND STREET	-	-	-	-	14,000
203 - MVH RESTRICTED (SUBFUND OF MOTOR VEHICLE HIGHWAY)	-	-	-	-	560
402 - CUMULATIVE CAPITAL DEVELOPMENT	-	-	-	-	777
444 - LIT - ECONOMIC DEVELOPMENT (FORMERLY CEDIT)	-	-	-	-	25,000
601 - WATER UTILITY OPERATING	-	-	71,300	14,472	130,307
606 - SEWAGE UTILITY OPERATING	59,524	8,047	-	-	102,721
Total	\$ 59,524	\$ 8,047	\$ 71,300	\$ 14,472	\$ 295,705

**Kirklin Civil Town, Clinton County, Indiana
Grants - 2020**

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
DOWNTOWN STREETSCAPE IMPROVEMENT	STATE ADMINISTER ED CDBG	HUD	OCRA	14.228	OCRA GRANT	A192-19- MS-18-104	Advance Grant	FEDERAL GRANTS - OPERATING (STREETSC APE)	\$0.00	\$0.00	\$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	FEDERAL GRANTS - OPERATING (WATER)	\$5,200.00	\$5,200.00	\$0.00	\$0.00	\$0.00	\$0.00
COVID-19 RELIEF	CORONAVIR US RELIEF FUND	TREASURY	IFA	21.019	GRF GRANT	N/A	Reimbursemen t Grant	COVID-19 RELIEF GRANT FUND	\$24,819.00	\$24,819.00	\$0.00	\$0.00	\$0.00	\$0.00

**Kirklin Civil Town, Clinton County, Indiana
Capital Assets 2020**

	Asset Type	Beginning Balance	Additions	Reductions	Ending Balance
	Land	\$6,300.00	-	-	\$6,300.00
	Infrastructure	\$390,417.95	\$29,811.35	-	\$420,229.30
	Building	\$218,304.86	-	-	\$218,304.86
	Improvement	\$146,478.04	-	-	\$146,478.04
	Machinery	\$191,502.52	\$40,020.67	\$1,500.00	\$230,023.19
	Construction	-	\$46,038.51	-	\$46,038.51
	Books	-	-	-	-
Governmental Activities - Total		\$953,003.37	\$115,870.53	\$1,500.00	\$1,067,373.90
	Land	\$6,736.12	-	-	\$6,736.12
	Infrastructure	\$389,425.74	-	-	\$389,425.74
	Building	-	-	-	-
	Improvement	\$357,072.21	-	-	\$357,072.21
	Machinery	\$1,593,619.00	\$1,113.52	-	\$1,594,732.52
	Construction	-	-	-	-
	Books	-	-	-	-
WASTEWATER - Total		\$2,346,853.07	\$1,113.52	-	\$2,347,966.59
	Land	\$29,237.29	-	-	\$29,237.29
	Infrastructure	\$1,726,674.64	-	-	\$1,726,674.64
	Building	\$2,619,367.17	-	-	\$2,619,367.17
	Improvement	\$6,520.00	-	-	\$6,520.00
	Machinery	\$34,617.15	-	-	\$34,617.15
	Construction	-	-	-	-
	Books	-	-	-	-
WATER - Total		\$4,416,416.25	-	-	\$4,416,416.25
	Land	-	-	-	-
	Infrastructure	\$61,912.35	\$38,500.00	-	\$100,412.35
	Building	-	-	-	-
	Improvement	-	-	-	-
	Machinery	-	-	-	-
	Construction	-	-	-	-

	Asset Type	Beginning Balance	Additions	Reductions	Ending Balance
	Books	-	-	-	-
STORMWATER - Total		\$61,912.35	\$38,500.00	-	\$100,412.35
Unit Total		\$7,778,185.04	\$155,484.05	\$1,500.00	\$7,932,169.09

**Kirklin Civil Town, Clinton County, Indiana
Accounts Payable/Receivable Statement - 2020**

Government or Enterprise	Accounts Payable	Accounts Receivable
WASTEWATER	\$101.67	\$8,625.67
WATER	\$0.00	\$3,628.39
STORMWATER	\$0.00	\$2,359.53
Governmental Activities	\$683,471.33	\$602,218.01

Kirklin Civil Town, Clinton County, Indiana
Financial Assistance to Non Governmental Entities - 2020

Name	Federal Tax ID	Street Address	City/State	County	Operating Officer Name	Phone	Description	Amount	Type
Kirklin Main Street	81-1425124	Box 252	Kirklin IN	Clinton	Steve Reynolds	765-650-9020	State or Local Grant	\$5,000.00	OTHER NOT-FOR-PROFIT

**Kirklin Civil Town, Clinton County, Indiana
Pensions - 2020**

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