

# City of Kirtland

## Fund Balances

May 31, 2016

Fund	Fund Name	Jan. 1, 2015 Unencumbered Balance	Current to-date Change	Current Encumbrances	Advances In(Out)	Current Unencumbered Balance
100	General Fund	243,294.55	(247,185.72)	124,022.00	130,000.00	2,086.83
200	Police Operating Levy	6,789.77	15,935.42	-	-	22,725.19
201	Police Pension Fund	5,109.24	10,969.93	-	-	16,079.17
202	Fire Operating Levy	8,647.09	20,080.12	-	-	28,727.21
203	Senior Citizens/Recreation	23,042.43	25,575.86	-	-	48,618.29
204	Fire Emergency Levy	38,084.54	83,660.77	-	(120,000.00)	1,745.31
205	Road Levy	35,804.90	130,969.74	145,889.00	(10,000.00)	10,885.64
220	Street Const., Maint. & Rep.	1,630.00	(649.48)	-	-	980.52
221	State Highway Improvement	10,007.36	(2,304.89)	-	-	7,702.47
222	Enforcement & Education	1,478.00	321.00	-	-	1,799.00
223	KFD Capital Improvement	10,816.50	15,000.00	-	-	25,816.50
224	Governmental Grants	1,796.86	-	-	-	1,796.86
225	Senior Citizens Fund	166,978.84	(20,901.73)	-	-	146,077.11
227	Law Enforcement Fund	1,234.00	-	-	-	1,234.00
228	Recreation Park Fund	1,300.00	300.00	-	-	1,600.00
229	Major Capital Equipment	(15,427.38)	63,091.37	-	-	47,663.99
300	Temple View Sewer Project	226,435.40	(43,101.54)	-	-	183,333.86
301	Sperry Road Improvements	79,158.73	-	-	-	79,158.73
302	Tibbetts Road - Resurfacing	-	-	-	-	-
303	FEMA - Fire Grant	-	10,533.00	-	-	10,533.00
304	St. Route 306 & 6 Intersection	-	-	-	-	-
305	St. Route 6 & Sperry Proj.	-	-	-	-	-
306	St. Route 306 Widening	-	-	-	-	-
307	Worell Road Resurfacing	-	-	305,000.00	-	(305,000.00)
308	Lakeland/306 Traffic Signals	-	-	-	-	-
309	Lakeland/306 Turn Lanes	91,790.87	-	-	-	91,790.87
310	Storm Sewer Improvements	55,552.19	(2,200.00)	47,000.00	-	6,352.19
311	Sr. Route 306 Slope Stabilization	-	-	171,900.00	-	(171,900.00)
312	Eagle Road Resurfacing & Imp's	-	-	249,000.00	-	(249,000.00)
313	Recreation Park Improvements	-	(15,531.04)	295,212.00	-	(310,743.04)
400	Street Opening Fees	233,500.00	7,200.00	-	-	240,700.00
401	Engineers Inspection Fees	83,008.06	786.24	-	-	83,794.30
402	EPA Soil Inspection Fees	22,300.00	500.00	-	-	22,800.00
403	Performance Bonds	200.00	-	-	-	200.00
405	Cemetery Trust Fund	2,386.00	-	-	-	2,386.00
500	Waste Water - Hickory	36,524.36	(384.29)	-	-	36,140.07
501	Waste Water - Rockwood	10,165.67	8,197.39	3,000.00	-	15,363.06
502	Waste Water - Shenandoah	44,482.38	2,366.53	-	-	46,848.91
503	Waste Water - Templeview	5,371.72	3,823.85	-	-	9,195.57
600	General Obligation Bond Fund	-	-	-	-	-
		<u>1,431,462.08</u>	<u>67,052.53</u>	<u>1,341,023.00</u>	<u>-</u>	<u>157,491.61</u>

City of Kirtland  
BALANCE SHEET  
MAY 31, 2016

Assets

Current Assets		
Cash in FirstMerit - Operating	1,291,331.90	
Cash in FirstMerit - Payroll	100,176.87	
Star Ohio - General Account	326,089.89	
Petty Cash	700.00	
		<hr/>
Total Current Assets		1,718,298.66
Total Assets		<u>1,718,298.66</u>

Liabilities and Fund Equity

Liabilities		
Accounts Payable	171,940.44	
Encumbrances - 2015	1,922.64	
Current Operating Encumbrances	1,341,023.00	
Federal Taxes Withhold	12,424.49	
PERS & PFDPD Withholding	25,222.06	
State Withholding	2,956.39	
City/Residence Withholding	2,486.91	
Medicare Withholding	1,779.59	
FICA Withholding	781.85	
Life Insurance Withheld	264.68	
United Way Payable	5.00	
		<hr/>
Total Liabilities		1,560,807.05
Restricted Funds		
Street Opening Fund	240,700.00	
Engineer Inspection Fund	83,794.30	
EPA Soil Inspection Fund	22,800.00	
Performance Bond Fund	200.00	
Cemetery Trust Fund	2,386.00	
WWTP-Hickory	36,140.07	
WWTP-Rockwood	15,363.06	
WWTP-Shenandoah	46,848.91	
WWTP-Templeview	9,195.57	
Capital Project-Templeview	183,333.86	
Cap. Proj-Lakeland Turn Lanes	91,790.87	
Capital Project-Storm Water	6,352.19	
Capital Project-LDS Sewer	(305,000.00)	
Capital Projects-Sperry Road	79,158.73	
Capital Project-306 Stabilizat	(171,900.00)	
Capital Project-Eagle Rd	(249,000.00)	
Capital Project-Park Improve	(310,743.04)	
		<hr/>
Total Restricted Funds		(218,579.48)
Total Liabilities & Restricted Funds		<u>1,342,227.57</u>
Fund Balance		
Beginning Year's Balance	1,431,462.08	
Less: Restricted Funds	218,579.48	
Less: Operating Encumbrances	(1,341,023.00)	
Current Increase/(Decrease)	67,052.53	
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Total Fund Equity		376,071.09
Total Liabilities and Fund Equity		<u>1,718,298.66</u>

City of Kirtland  
 CONSOLIDATED REVENUE STATEMENT  
 OPERATING REVENUES

	PERIOD TO DATE	YEAR TO DATE		
	MAY 31, 2016	ACTUAL	BUDGET	BALANCE
<b>GOVERNMENTAL REVENUES</b>				
<b>General Fund</b>				
Property Taxes	.00	316,380.11	575,000.00	258,619.89
Local Government Funds	63,271.39	135,273.69	325,000.00	189,726.31
City Income Taxes	406,904.32	1,388,196.96	3,245,000.00	1,856,803.04
Fines & Forfeitures	2,752.31	16,310.31	30,000.00	13,689.69
Interest Income	136.84	590.69	300.00	(290.69)
Rental Income	27,008.72	65,239.04	190,000.00	124,760.96
Service Income	23,762.54	57,865.08	110,000.00	52,134.92
Recreation Program Revenues	4,517.38	26,080.70	81,250.00	55,169.30
Other Governmental Reimburs.	.00	31,107.29	62,000.00	30,892.71
Other Revenues	1,486.65	42,832.31	470,000.00	427,167.69
<b>TOTAL GENERAL FUND</b>	<b>529,840.15</b>	<b>2,079,876.18</b>	<b>5,088,550.00</b>	<b>3,008,673.82</b>
<b>Special Revenue - Levies</b>				
Police Operating Fund	5,777.90	59,685.42	103,000.00	43,314.58
Police Pension Fund	4,984.55	40,136.58	71,000.00	30,863.42
Fire Operating Levy	8,729.47	78,413.42	137,000.00	58,586.58
Senior Citizens/Recreation	9,796.81	81,321.48	143,000.00	61,678.52
Fire Emergency Fund	45,817.89	369,077.42	653,000.00	283,922.58
Road Levy	4,707.94	263,628.02	467,000.00	203,371.98
<b>TOTAL SPECIAL REV. LEVIES</b>	<b>79,814.56</b>	<b>892,262.34</b>	<b>1,574,000.00</b>	<b>681,737.66</b>
<b>Special Revenue - Other</b>				
Street Const., Maint. & Repair	31,186.24	151,427.29	370,000.00	218,572.71
State Highway Improvement	2,528.61	12,277.88	30,000.00	17,722.12
Enforcement & Education Fund	75.00	321.00	600.00	279.00
KFD Capital Improvement	.00	15,000.00	15,000.00	.00
Major Capital Equipment	3,257.26	63,091.37	150,000.00	86,908.63
Senior Citizens Funding	.00	2,163.55	85,000.00	82,836.45
Beautification Fund	.00	300.00	.00	(300.00)
<b>TOTAL SPECIAL REVENUE-OTHER</b>	<b>37,047.11</b>	<b>244,581.09</b>	<b>650,600.00</b>	<b>406,018.91</b>
<b>OTHER GOVERNMENTAL REVENUES</b>				
<b>Capital Projects</b>				
FEMA - Fire Grant	.00	10,533.00	.00	(10,533.00)
Worell Road Resurfacing	.00	.00	280,000.00	280,000.00
S.R. 306 Slope Stabilization	.00	.00	171,900.00	171,900.00
Eagle Road Resurfacing & Imp's	.00	.00	249,000.00	249,000.00
Recreation Park Improvements	.00	.00	302,000.00	302,000.00
<b>TOTAL CAPITAL PROJECTS</b>	<b>.00</b>	<b>10,533.00</b>	<b>1,002,900.00</b>	<b>992,367.00</b>

City of Kirtland  
CONSOLIDATED REVENUE STATEMENT  
OPERATING REVENUES

	PERIOD TO DATE	YEAR TO DATE		
	MAY 31, 2016	ACTUAL	BUDGET	BALANCE
OTHER GOVERNMENTAL REV'S (CONT.)				
Street Opening Fees	1,200.00	9,600.00	20,000.00	10,400.00
Engineers Inspection Fees	.00	3,150.00	50,000.00	46,850.00
EPA Soil Inspection Fee	100.00	500.00	2,000.00	1,500.00
Sign Deposit Fees	.00	.00	5,000.00	5,000.00
<b>TOTAL TRUST &amp; AGENCY REV'S</b>	<b>1,300.00</b>	<b>13,250.00</b>	<b>77,000.00</b>	<b>63,750.00</b>
Proprietary Funds				
Hickory WWTP	875.00	14,300.00	30,000.00	15,700.00
Rockwood WWTP	1,670.00	17,975.00	34,000.00	16,025.00
Shenandoah WWTP	1,625.00	8,375.00	20,000.00	11,625.00
Templeview WWTP	450.00	11,484.15	29,000.00	17,515.85
<b>TOTAL PROPRIETARY FUNDS</b>	<b>4,620.00</b>	<b>52,134.15</b>	<b>113,000.00</b>	<b>60,865.85</b>
Debt Service Funds				
General Obligation Bond Fund	34,005.25	45,218.92	2,826,674.00	2,781,455.08
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>34,005.25</b>	<b>45,218.92</b>	<b>2,826,674.00</b>	<b>2,781,455.08</b>
<b>TOTAL OPERATING REVENUES</b>	<b>686,627.07</b>	<b>3,337,855.68</b>	<b>11332,724.00</b>	<b>7,994,868.32</b>

City of Kirtland  
CONSOLIDATED STATEMENT  
GENERAL GOVERNMENT

	PERIOD TO DATE MAY 31, 2016	YEAR TO DATE			UNENCUMB'D BALANCE
		ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	28,988.81	127,025.40	.00	296,890.00	169,864.60
<b>SERVICES &amp; SUPPLIES</b>					
Materials & Supplies	918.02	5,262.19	.00	12,920.00	7,657.81
Books & Periodicals	.00	301.60	.00	150.00	(151.60)
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	445.00	.00	700.00	255.00
Recruitment & Training	170.00	1,479.00	.00	2,300.00	821.00
Travel & Meetings	.00	67.28	.00	250.00	182.72
Miscellaneous	976.54	23,944.98	.00	30,000.00	6,055.02
Contract Services	28,773.09	55,239.33	11,614.00	174,000.00	107,146.67
Utilities	2,012.38	8,215.57	.00	27,000.00	18,784.43
Rentals	.00	156.00	.00	650.00	494.00
Advertising	160.00	484.50	.00	1,100.00	615.50
Repairs & Maintenance	1,936.85	5,800.41	2,250.00	22,500.00	14,449.59
Equip. Operation & Maintenance	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>34,946.88</b>	<b>101,395.86</b>	<b>13,864.00</b>	<b>271,570.00</b>	<b>156,310.14</b>
<b>CAPITAL OUTLAY</b>					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
<b>TOTAL CAPITAL</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>PROGRAM TOTAL</b>	<b>63,935.69</b>	<b>228,421.26</b>	<b>13,864.00</b>	<b>568,460.00</b>	<b>326,174.74</b>

City of Kirtland  
 CONSOLIDATED STATEMENT  
 POLICE DEPARTMENT

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	MAY 31, 2016	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	122,167.90	493,554.79	.00	1,027,400.00	533,845.21
<b>SERVICES &amp; SUPPLIES</b>					
Materials & Supplies	1,007.88	3,712.77	.00	13,050.00	9,337.23
Books & Periodicals	.00	.00	.00	500.00	500.00
Uniforms	1,505.79	8,571.26	.00	15,600.00	7,028.74
Memberships	.00	430.00	.00	500.00	70.00
Recruitment & Training	1,145.00	5,148.98	1,102.00	15,250.00	8,999.02
Travel & Meetings	.00	15.00	.00	1,000.00	985.00
Miscellaneous	.00	.00	.00	.00	.00
Contract Services	2,208.83	17,983.03	.00	45,100.00	27,116.97
Utilities	2,650.45	11,217.53	.00	37,000.00	25,782.47
Rentals	.00	.00	.00	10,000.00	10,000.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	487.41	1,205.56	750.00	4,000.00	2,044.44
Equip. Operation & Maintenance	1,448.00	6,443.71	.00	15,200.00	8,756.29
Fuel & Oil	1,463.96	6,752.62	.00	25,000.00	18,247.38
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>11,917.32</b>	<b>61,480.46</b>	<b>1,852.00</b>	<b>182,200.00</b>	<b>118,867.54</b>
<b>CAPITAL OUTLAY</b>					
Department Equipment	.00	6,064.00	.00	25,100.00	19,036.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
<b>TOTAL CAPITAL</b>	<b>.00</b>	<b>6,064.00</b>	<b>.00</b>	<b>25,100.00</b>	<b>19,036.00</b>
<b>PROGRAM TOTAL</b>	<b>134,085.22</b>	<b>561,099.25</b>	<b>1,852.00</b>	<b>1,234,700.00</b>	<b>671,748.75</b>

City of Kirtland  
CONSOLIDATED STATEMENT  
FIRE DEPARTMENT

	PERIOD TO DATE	YEAR TO DATE			UNENCUMBD BALANCE
	MAY 31, 2016	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	123,045.30	527,646.72	.00	1,171,845.00	644,198.28
<b>SERVICES &amp; SUPPLIES</b>					
Materials & Supplies	474.79	1,493.99	.00	4,950.00	3,456.01
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	1,430.52	5,137.16	.00	19,200.00	14,062.84
Memberships	.00	220.00	.00	500.00	280.00
Recruitment & Training	.00	1,062.00	.00	2,700.00	1,638.00
Travel & Meetings	.00	.00	.00	500.00	500.00
Miscellaneous	.00	.00	.00	.00	.00
Contract Services	1,385.89	8,022.25	6,089.00	23,100.00	8,988.75
Utilities	1,991.20	9,823.68	.00	27,500.00	17,676.32
Rentals	.00	.00	.00	.00	.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	1,094.48	5,810.92	.00	16,500.00	10,689.08
Equip. Operation & Maintenance	5,549.07	14,636.49	.00	37,000.00	22,363.51
Fuel & Oil	1,054.44	3,536.37	.00	17,000.00	13,463.63
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>12,980.39</b>	<b>49,742.86</b>	<b>6,089.00</b>	<b>148,950.00</b>	<b>93,118.14</b>
<b>CAPITAL OUTLAY</b>					
Department Equipment	.00	831.30	.00	.00	(831.30)
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	23,326.20	39,815.40	.00	10,000.00	(29,815.40)
<b>TOTAL CAPITAL</b>	<b>23,326.20</b>	<b>40,646.70</b>	<b>.00</b>	<b>10,000.00</b>	<b>(30,646.70)</b>
<b>PROGRAM TOTAL</b>	<b>159,351.89</b>	<b>618,036.28</b>	<b>6,089.00</b>	<b>1,330,795.00</b>	<b>706,669.72</b>

City of Kirtland  
CONSOLIDATED STATEMENT  
PUBLIC WORKS

	PERIOD TO DATE MAY 31, 2016	YEAR TO DATE			UNENCUMB'D BALANCE
		ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	91,173.59	370,859.26	.00	798,900.00	428,040.74
<b>SERVICES &amp; SUPPLIES</b>					
Materials & Supplies	367.27	3,529.27	.00	8,750.00	5,220.73
Books & Periodicals	.00	.00	.00	400.00	400.00
Uniforms	2,009.12	11,912.69	.00	20,000.00	8,087.31
Memberships	.00	45.00	.00	350.00	305.00
Recruitment & Training	168.00	449.75	.00	2,000.00	1,550.25
Travel & Meetings	.00	.00	.00	.00	.00
Miscellaneous	.00	852.94	.00	2,500.00	1,647.06
Contract Services	1,053.96	8,207.11	.00	64,000.00	55,792.89
Utilities	4,969.19	22,655.78	.00	59,200.00	36,544.22
Rentals	3,369.11	20,214.66	.00	30,000.00	9,785.34
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	81,318.02	253,388.81	186,579.00	596,000.00	156,032.19
Equip. Operation & Maintenance	7,910.81	40,925.11	14,978.00	150,000.00	94,096.89
Fuel & Oil	2,610.42	14,929.17	.00	73,000.00	58,070.83
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>103,775.90</b>	<b>377,110.29</b>	<b>201,557.00</b>	<b>1,006,200.00</b>	<b>427,532.71</b>
<b>CAPITAL OUTLAY</b>					
Department Equipment	17,065.39	29,378.79	40,000.00	100,000.00	30,621.21
Office Equipment	425.00	425.00	.00	.00	(425.00)
Capital Improvements	.00	.00	.00	.00	.00
<b>TOTAL CAPITAL</b>	<b>17,490.39</b>	<b>29,803.79</b>	<b>40,000.00</b>	<b>100,000.00</b>	<b>30,196.21</b>
<b>PROGRAM TOTAL</b>	<b>212,439.88</b>	<b>777,773.34</b>	<b>241,557.00</b>	<b>1,905,100.00</b>	<b>885,769.66</b>

City of Kirtland  
CONSOLIDATED STATEMENT  
PARKS & RECREATION

	PERIOD TO DATE	YEAR TO DATE			UNENCUMBD BALANCE
	MAY 31, 2016	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	10,787.50	53,937.50	.00	129,450.00	75,512.50
<b>SERVICES &amp; SUPPLIES</b>					
Materials & Supplies	1,323.24	5,371.17	.00	20,350.00	14,978.83
Books & Periodicals	19.00	162.00	.00	500.00	338.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	.00	.00	.00	.00
Recruitment & Training	.00	70.00	.00	250.00	180.00
Travel & Meetings	.00	.00	.00	400.00	400.00
Miscellaneous	1,323.00	6,198.00	1,900.00	11,000.00	2,902.00
Contract Services	10,370.81	44,474.86	4,649.00	101,000.00	51,876.14
Utilities	3,503.50	11,018.27	.00	36,000.00	24,981.73
Rentals	.00	.00	.00	1,500.00	1,500.00
Advertising	.00	1,669.00	.00	3,000.00	1,331.00
Repairs & Maintenance	2,153.78	13,848.52	.00	36,000.00	22,151.48
Equip. Oper & Maint	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>18,693.33</b>	<b>82,811.82</b>	<b>6,549.00</b>	<b>210,000.00</b>	<b>120,639.18</b>
<b>CAPITAL OUTLAY</b>					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	4,893.00	.00	150,000.00	145,107.00
<b>TOTAL CAPITAL</b>	<b>.00</b>	<b>4,893.00</b>	<b>.00</b>	<b>150,000.00</b>	<b>145,107.00</b>
<b>PROGRAM TOTAL</b>	<b>29,480.83</b>	<b>141,642.32</b>	<b>6,549.00</b>	<b>489,450.00</b>	<b>341,258.68</b>

City of Kirtland  
CONSOLIDATED STATEMENT  
PLANNING & ZONING

	PERIOD TO DATE	YEAR TO DATE			UNENCUMBD BALANCE
	MAY 31, 2016	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	6,985.69	31,177.86	.00	69,900.00	38,722.14
<b>SERVICES &amp; SUPPLIES</b>					
Materials & Supplies	.00	36.88	.00	1,500.00	1,463.12
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	.00	.00	.00	.00
Recruitment & Training	.00	.00	.00	.00	.00
Travel & Meetings	.00	.00	.00	.00	.00
Miscellaneous	.00	.00	.00	.00	.00
Contract Services	1,500.00	1,680.00	.00	18,500.00	16,820.00
Utilities	.00	.00	.00	.00	.00
Rentals	.00	.00	.00	.00	.00
Advertising	94.85	204.65	.00	1,000.00	795.35
Repairs & Maintenance	.00	.00	.00	.00	.00
Equip. Operation & Maintenance	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>1,594.85</b>	<b>1,921.53</b>	<b>.00</b>	<b>21,000.00</b>	<b>19,078.47</b>
<b>CAPITAL OUTLAY</b>					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
<b>TOTAL CAPITAL</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>PROGRAM TOTAL</b>	<b>8,580.54</b>	<b>33,099.39</b>	<b>.00</b>	<b>90,900.00</b>	<b>57,800.61</b>

City of Kirtland  
CONSOLIDATED STATEMENT  
PUBLIC HEALTH

	PERIOD TO DATE MAY 31, 2016	YEAR TO DATE			UNENCUMB'D BALANCE
		ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	.00	.00	.00	.00	.00
<b>SERVICES &amp; SUPPLIES</b>					
Materials & Supplies	.00	.00	.00	.00	.00
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	.00	.00	.00	.00
Recruitment & Training	.00	.00	.00	.00	.00
Travel & Meetings	.00	.00	.00	.00	.00
Miscellaneous	.00	38,796.50	.00	.00	(38,796.50)
Contract Services	.00	.00	.00	72,000.00	72,000.00
Utilities	.00	.00	.00	.00	.00
Rentals	.00	.00	.00	.00	.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	.00	.00	.00	.00	.00
Equip. Operation & Maintenance	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>.00</b>	<b>38,796.50</b>	<b>.00</b>	<b>72,000.00</b>	<b>33,203.50</b>
<b>CAPITAL OUTLAY</b>					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
<b>TOTAL CAPITAL</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>PROGRAM TOTAL</b>	<b>.00</b>	<b>38,796.50</b>	<b>.00</b>	<b>72,000.00</b>	<b>33,203.50</b>

City of Kirtland  
CONSOLIDATED STATEMENT  
ENGINEERING

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	MAY 31, 2016	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	337.74	1,688.70	.00	5,350.00	3,661.30
<b>SERVICES &amp; SUPPLIES</b>					
Materials & Supplies	.00	.00	.00	.00	.00
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	9,809.52	.00	7,200.00	(2,609.52)
Recruitment & Training	.00	.00	.00	.00	.00
Travel & Meetings	.00	.00	.00	.00	.00
Miscellaneous	.00	.00	.00	.00	.00
Contract Services	1,800.00	9,000.00	.00	21,000.00	12,000.00
Utilities	.00	.00	.00	.00	.00
Rentals	.00	.00	.00	.00	.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	.00	.00	.00	.00	.00
Equip. Operation & Maintenance	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>1,800.00</b>	<b>18,809.52</b>	<b>.00</b>	<b>28,200.00</b>	<b>9,390.48</b>
<b>CAPITAL OUTLAY</b>					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
<b>TOTAL CAPITAL</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>PROGRAM TOTAL</b>	<b>2,137.74</b>	<b>20,498.22</b>	<b>.00</b>	<b>33,550.00</b>	<b>13,051.78</b>

City of Kirtland  
CONSOLIDATED STATEMENT  
MISCELLANEOUS GOVERNMENTAL

	PERIOD TO DATE MAY 31, 2016	YEAR TO DATE			UNENCUMB'D BALANCE
		ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
<b>CLAIMS &amp; JUDGEMENTS</b>					
Claims & Judgements	.00	.00	.00	5,000.00	5,000.00
<b>PENSIONS &amp; RETIREMENTS</b>					
Police Pension	15,163.10	61,936.13	.00	132,600.00	70,663.87
Fire Pension	18,872.68	73,430.79	.00	168,800.00	95,369.21
PERS	24,482.37	94,213.51	.00	230,500.00	136,286.49
FICA	1,458.72	9,158.56	.00	23,000.00	13,841.44
<b>TOTAL PENSIONS &amp; RETIREMENTS</b>	<b>59,976.87</b>	<b>238,738.99</b>	<b>.00</b>	<b>554,900.00</b>	<b>316,161.01</b>
<b>WORKERS' COMPENSATION</b>					
Workers' Compensation Paid	.00	57,414.83	.00	85,000.00	27,585.17
<b>EMPLOYEE INSURANCE</b>					
Accident & Life Insurance	699.30	1,568.54	.00	2,600.00	1,031.46
Hospital & Medical Insurance	55,844.89	278,841.45	.00	680,000.00	401,158.55
Medicare Insurance	3,725.13	21,245.81	.00	49,800.00	28,554.19
<b>TOTAL EMPLOYEE INSURANCE</b>	<b>60,269.32</b>	<b>301,655.80</b>	<b>.00</b>	<b>732,400.00</b>	<b>430,744.20</b>
<b>CITY INSURANCE</b>					
Insurance & Bonds	300.00	66,560.00	.00	72,000.00	5,440.00
<b>UNEMPLOYMENT COMPENSATION</b>					
Ohio Bureau of Employment	.00	.00	.00	1,500.00	1,500.00
<b>UNCLASSIFIED</b>					
Miscellaneous	.00	.00	.00	.00	.00
<b>CONTINGENCIES</b>					
Contingencies-Operating	.00	.00	.00	25,000.00	25,000.00
<b>TOTAL MISCELLANEOUS GOVT.</b>	<b>120,546.19</b>	<b>664,369.62</b>	<b>.00</b>	<b>1,475,800.00</b>	<b>811,430.38</b>

City of Kirtland  
CONSOLIDATED STATEMENT-Capital Projects  
CAPITAL PROJECTS

	PERIOD TO DATE	YEAR TO DATE			UNENCUMBED BALANCE
	MAY 31, 2016	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
CAPITAL PROJECT - KIRTLAND SEWER					
Capital Improvements	.00	43,101.54	.00	44,000.00	898.46
Transfers - Pymt of Debt	.00	.00	.00	.00	.00
CAPITAL PROJECT - SPERRY ROAD IMPR'S					
Capital Improvements	.00	.00	.00	.00	.00
Transfers - Sperry Road (Debt)	.00	.00	.00	79,159.00	79,159.00
CAPITAL PROJECT - TIBBETTS ROAD					
Capital Improvements	.00	.00	.00	.00	.00
CAPITAL PROJECT - FEMA FIRE GRANT					
Capital Improvements	.00	.00	.00	.00	.00
CAPITAL PROJECT - SR 306 & US 6					
Capital Improvements	.00	.00	.00	.00	.00
CAPITAL PROJECT - SR 6 & SPERRY RD					
Capital Improvements	.00	.00	.00	.00	.00
Transfer - Payment of Debt	.00	.00	.00	.00	.00
CAPITAL PROJECT - RT. 306 WIDENING					
Capital Improvements	.00	.00	.00	.00	.00
CAPITAL PROJECT - WORELL RD RESURFACING					
Capital Improvements	.00	.00	305,000.00	305,000.00	.00
Transfers Out	.00	.00	.00	.00	.00
CAPITAL PROJECT - LAKELAND/306 SIGNALS					
Department Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
Transfers - Payment of Debt	.00	.00	.00	.00	.00
CAPITAL PROJECT - LAKELAND/306 LANES					
Capital Improvements	.00	.00	.00	.00	.00
CAPITAL PROJECT - STORM SEWER IMPRV'S					
Cap Proj - Storm Water Impr's	.00	2,200.00	47,000.00	.00	(49,200.00)
Transfers - Storm Water	.00	.00	.00	55,552.00	55,552.00
CAPITAL PROJECT - SR 306 STABILIZATION					
Capital Improvements	.00	.00	171,900.00	171,900.00	.00
CAPITAL PROJECT - EAGLE RD. RESURFACING					
Capital Improvements	.00	.00	249,000.00	249,000.00	.00
CAPITAL PROJECT - REC PARK IMPROVEMENTS					
Capital Improvements	5,713.04	15,531.04	295,212.00	302,000.00	(8,743.04)
<b>TOTAL CAPITAL PROJECTS</b>	<b>5,713.04</b>	<b>60,832.58</b>	<b>1,068,112.00</b>	<b>1,206,611.00</b>	<b>77,666.42</b>

City of Kirtland  
CONSOLIDATED STATEMENT-Other Govt.  
OTHER GOVERNMENTAL PROGRAMS

	PERIOD TO DATE MAY 31, 2016	YEAR TO DATE			UNEXPENDED BALANCE
		ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
<b>MISCELLANEOUS NON-GOVERNMENTAL</b>					
<b>NON-GOVERNMENTAL</b>					
Transfers	34,005.25	38,121.04	.00	619,900.00	581,778.96
Contingencies-Capital	.00	.00	.00	.00	.00
Contingencies-Operating	.00	.00	.00	.00	.00
<b>TOTAL MISC. NON-GOVERNMENTAL</b>	<b>34,005.25</b>	<b>38,121.04</b>	<b>.00</b>	<b>619,900.00</b>	<b>581,778.96</b>
<b>TRUST &amp; AGENCY</b>					
<b>TRUST &amp; AGENCY</b>					
Street Opening Expense	1,200.00	2,400.00	.00	20,000.00	17,600.00
Engineer Inspection Expense	974.56	2,363.76	.00	10,000.00	7,636.24
EPA Soil Inspection Expenses	.00	.00	.00	.00	.00
Sign Deposit - Refunds	.00	.00	.00	5,000.00	5,000.00
Regency Woods Fund Expense	.00	.00	.00	.00	.00
Cemetery Trust Expenses	.00	.00	.00	.00	.00
<b>TOTAL TRUST &amp; AGENCY</b>	<b>2,174.56</b>	<b>4,763.76</b>	<b>.00</b>	<b>35,000.00</b>	<b>30,236.24</b>
<b>DEBT SERVICE</b>					
<b>GENERAL OBLIGATION BOND FUND</b>					
Transfer Out	.00	.00	.00	420,000.00	420,000.00
Principal on Debt	.00	11,213.67	.00	2,399,142.00	2,387,928.33
Interest on Debt	34,005.25	34,005.25	.00	99,323.00	65,317.75
<b>TOTAL GENERAL OBLIGATION FUND</b>	<b>34,005.25</b>	<b>45,218.92</b>	<b>.00</b>	<b>2,918,465.00</b>	<b>2,873,246.08</b>

City of Kirtland  
 CONSOLIDATED STATEMENT-WWTP's  
 WASTE WATER TREATMENT PLANTS

	PERIOD TO DATE	YEAR TO DATE			UNENCUMBD BALANCE
	MAY 31, 2016	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	2,143.74	8,240.82	.00	19,000.00	10,759.18
<b>SERVICES &amp; SUPPLIES</b>					
Materials & Supplies	.00	.00	.00	.00	.00
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	.00	.00	.00	.00
Recruitment & Training	.00	.00	.00	.00	.00
Travel & Meetings	.00	.00	.00	.00	.00
Miscellaneous	.00	900.00	.00	2,000.00	1,100.00
Contract Services	.00	.00	.00	.00	.00
Utilities	1,188.66	5,123.40	.00	14,000.00	8,876.60
Rentals	.00	.00	.00	.00	.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	596.41	16,768.57	3,000.00	35,000.00	15,231.43
Equip. Operation & Maint.	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>1,785.07</b>	<b>22,791.97</b>	<b>3,000.00</b>	<b>51,000.00</b>	<b>25,208.03</b>
<b>CAPITAL OUTLAY</b>					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	20,000.00	20,000.00
<b>TOTAL CAPITAL</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>20,000.00</b>	<b>20,000.00</b>
<b>TRANSFERS/DEBT PAYMENTS</b>					
Transfers - WWTP	.00	7,097.88	.00	31,510.00	24,412.12
Principal on Debt	.00	.00	.00	.00	.00
Interest on Debt	.00	.00	.00	.00	.00
<b>TOTAL TRANSFERS/DEBT PAYMENTS</b>	<b>.00</b>	<b>7,097.88</b>	<b>.00</b>	<b>31,510.00</b>	<b>24,412.12</b>
<b>PROGRAM TOTAL</b>	<b>3,928.81</b>	<b>38,130.67</b>	<b>3,000.00</b>	<b>121,510.00</b>	<b>80,379.33</b>

City of Kirtland  
 CONSOLIDATED STATEMENT-TOTAL  
 CONSOLIDATED EXPENSES

	PERIOD TO DATE	YEAR TO DATE			UNENCUMBD BALANCE
	MAY 31, 2016	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	385,630.27	1,614,131.05	.00	3,518,735.00	1,904,603.95
<b>SERVICES &amp; SUPPLIES</b>					
Materials & Supplies	4,091.20	19,406.27	.00	61,520.00	42,113.73
Books & Periodicals	19.00	463.60	.00	1,550.00	1,086.40
Uniforms	4,945.43	25,621.11	.00	54,800.00	29,178.89
Memberships	.00	10,949.52	.00	9,250.00	(1,699.52)
Recruitment & Training	1,483.00	8,209.73	1,102.00	22,500.00	13,188.27
Travel & Meetings	.00	82.28	.00	2,150.00	2,067.72
Miscellaneous	125,020.29	739,825.80	1,900.00	2,081,200.00	1,339,474.20
Contract Services	47,092.58	144,606.58	22,352.00	518,700.00	351,741.42
Utilities	16,315.38	68,054.23	.00	200,700.00	132,645.77
Rentals	3,369.11	20,370.66	.00	42,150.00	21,779.34
Advertising	254.85	2,358.15	.00	5,100.00	2,741.85
Repairs & Maintenance	87,586.95	296,822.79	192,579.00	710,000.00	220,598.21
Equip. Operation & M	14,907.88	62,005.31	14,978.00	202,200.00	125,216.69
Fuel & Oil	5,128.82	25,218.16	.00	115,000.00	89,781.84
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>310,214.49</b>	<b>1,423,994.19</b>	<b>232,911.00</b>	<b>4,026,820.00</b>	<b>2,369,914.81</b>
<b>CAPITAL OUTLAY</b>					
Department Equipment	17,065.39	36,274.09	40,000.00	125,100.00	48,825.91
Office Equipment	425.00	425.00	.00	.00	(425.00)
Capital Improvements	29,039.24	105,540.98	1,068,112.00	1,251,900.00	78,247.02
<b>TOTAL CAPITAL</b>	<b>46,529.63</b>	<b>142,240.07</b>	<b>1,108,112.00</b>	<b>1,377,000.00</b>	<b>126,647.93</b>
<b>TRANSFERS/DEBT PAYMENTS</b>					
Transfers	34,005.25	38,121.04	.00	.00	(38,121.04)
Transfers - Sperry Road (Debt	.00	.00	.00	79,159.00	79,159.00
Transfers - Payment of Debt	.00	.00	.00	91,791.00	91,791.00
Transfers - Storm Water	.00	.00	.00	55,552.00	55,552.00
Transfer - Street Opening	.00	.00	.00	50,000.00	50,000.00
Transfers - Engineers Inspecti	.00	.00	.00	25,000.00	25,000.00
Transfers - EPA Soil Inspectio	.00	.00	.00	20,000.00	20,000.00
Transfers - Tempview Sewers	.00	7,097.88	.00	31,510.00	24,412.12
Transfer Out - Debt Proceeds	.00	.00	.00	420,000.00	420,000.00
Principal on Debt	.00	11,213.67	.00	2,307,351.00	2,296,137.33
Interest on Debt	34,005.25	34,005.25	.00	99,323.00	65,317.75
<b>TOTAL TRANSFERS/DEBT PAYMENTS</b>	<b>68,010.50</b>	<b>90,437.84</b>	<b>.00</b>	<b>3,179,686.00</b>	<b>3,089,248.16</b>
<b>TOTAL PROGRAM</b>	<b>810,384.89</b>	<b>3,270,803.15</b>	<b>1,341,023.00</b>	<b>12,102,241.00</b>	<b>7,490,414.85</b>