

City of Kirtland

Fund Balances

May 31, 2017

Fund	Fund Name	Jan. 1, 2017 Unencumbered Balance	Current to-date Change	Current Encumbrances	Capital Proj. Reimb. Due	Advances In(Out)	Current Unencumbered Balance
100	General Fund	278,945.13	(286,860.11)	77,044.43	-	100,000.00	15,040.59
200	Police Operating Levy	10,131.15	14,685.43	-	-	-	24,816.58
201	Police Pension Fund	9,023.85	7,805.51	-	-	-	16,829.36
202	Fire Operating Levy	12,113.12	16,292.19	-	-	-	28,405.31
203	Senior Citizens/Recreation	30,918.69	16,121.54	-	-	-	47,040.23
204	Fire Emergency Levy	32,766.09	78,625.85	-	-	-	111,391.94
205	Road Levy	89,197.60	225,405.60	126,135.51	-	(100,000.00)	88,467.69
220	Street Const., Maint. & Rep.	14,485.45	(5,245.54)	-	-	-	9,239.91
221	State Highway Improvement	5,644.20	(252.79)	-	-	-	5,391.41
222	Enforcement & Education	2,063.00	286.00	-	-	-	2,349.00
223	KFD Capital Improvement	25,816.50	15,000.00	-	-	-	40,816.50
224	Governmental Grants	1,796.86	-	-	-	-	1,796.86
225	Senior Citizens Fund	147,340.70	(15,494.55)	3,250.00	-	-	128,596.15
227	Law Enforcement Fund	1,234.00	3,080.00	-	-	-	4,314.00
228	Recreation Park Fund	1,600.00	300.00	-	-	-	1,900.00
229	Major Capital Equipment	14,716.85	87,146.41	-	-	-	101,863.26
300	Temple View Sewer Project	183,333.86	(43,101.54)	-	-	-	140,232.32
301	Sperry Road Improvements	-	-	-	-	-	-
302	Tibbetts Road - Resurfacing	-	-	-	-	-	-
303	FEMA - Fire Grant	-	-	-	-	-	-
304	St. Route 306 & 6 Intersection	-	-	-	-	-	-
305	St. Route 6 & Sperry Proj.	-	-	-	-	-	-
306	St. Route 306 Widening	-	-	-	-	-	-
307	Worrell Road Resurfacing	5,652.40	-	-	-	-	5,652.40
308	Lakeland/306 Traffic Signals	-	-	-	-	-	-
309	Lakeland/306 Turn Lanes	-	-	-	-	-	-
310	Storm Sewer Improvements	-	-	-	-	-	-
311	SR Route 306 Slope Stabilization	75,000.00	(235.85)	171,900.00	99,900.00	-	2,764.15
312	Eagle Road Resurfacing & Imp's	(65,207.22)	(15,633.35)	104,627.43	197,178.20	-	11,710.20
313	Recreation Park Improvements	-	-	285,000.00	300,000.00	-	15,000.00
315	SR Route 306 Resurfacing	-	-	2,000,000.00	1,856,600.00	-	(143,400.00)
316	Raccoon Hill Culvert	-	(77,000.00)	123,000.00	200,000.00	-	-
400	Street Opening Fees	249,110.00	31,800.00	1,200.00	-	-	279,710.00
401	Engineers Inspection Fees	85,727.12	792.56	-	-	-	86,519.68
402	EPA Soil Inspection Fees	23,800.00	600.00	-	-	-	24,400.00
403	Performance Bonds	200.00	62,000.00	-	-	-	62,200.00
405	Cemetery Trust Fund	2,386.00	-	-	-	-	2,386.00
500	Waste Water - Hickory	39,676.97	5,524.81	1,000.00	-	-	44,201.78
501	Waste Water - Rockwood	17,765.64	2,332.89	1,000.00	-	-	19,098.53
502	Waste Water - Shenandoah	48,874.83	4,298.37	1,000.00	-	-	52,173.20
503	Waste Water - Templeview	(3,646.95)	1,922.29	-	-	-	(1,724.66)
600	General Obligation Bond Fund	-	-	-	-	-	-
		1,340,465.84	130,195.72	2,895,157.37	2,653,678.20	-	1,229,182.39

City of Kirtland
BALANCE SHEET
MAY 31, 2017

Assets

Current Assets		
Cash in FirstMerit - Operating	700,189.11	
Cash in FirstMerit - Payroll	198,518.92	
Star Ohio - General Account	579,172.42	
Petty Cash	700.00	
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Total Current Assets		1,478,580.45
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Total Assets		1,478,580.45
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Liabilities and Fund Equity

Liabilities		
Encumbrances - 2016	15,752.54	
Current Operating Encumbrances	2,895,157.37	
Reimbursable Encumbrances	(2,653,678.20)	
PERS & PFDPD Withholding	(1,721.00)	
Support/Garnishments	(1,173.23)	
Deferred Compensation Withheld	(4,864.61)	
Life Insurance Withheld	85.19	
FF Association Dues	(160.00)	
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Total Liabilities		249,398.06
Restricted Funds		
Street Opening Fund	279,710.00	
Engineer Inspection Fund	86,519.68	
EPA Soil Inspection Fund	24,400.00	
Performance Bond Fund	62,200.00	
Cemetery Trust Fund	2,386.00	
WWTP-Hickory	44,201.78	
WWTP-Rockwood	19,098.53	
WWTP-Shenahdoah	52,173.20	
WWTP-Templeview	(1,724.66)	
Capital Project-Templeview	140,232.32	
Capital Project-LDS Sewer	5,652.40	
Capital Project-306 Stabilizat	2,764.15	
Capital Project-Eagle Rd	11,710.20	
Capital Project-Park Improve	15,000.00	
Capital Project - SR 306 Resur	(143,400.00)	
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Total Restricted Funds		600,923.60
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Total Liabilities & Restricted Funds		850,321.66
Fund Balance		
Beginning Year's Balance	1,340,465.84	
Less: Restricted Funds	(600,923.60)	
Less: Operating Encumbrances	(241,479.17)	
Current Increase/(Decrease)	130,195.72	
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Total Fund Equity		628,258.79
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Total Liabilities and Fund Equity		1,478,580.45
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City of Kirtland
 CONSOLIDATED REVENUE STATEMENT
 OPERATING REVENUES

	PERIOD TO DATE	YEAR TO DATE		
	MAY 31, 2017	ACTUAL	BUDGET	BALANCE
GOVERNMENTAL REVENUES				
General Fund				
Property Taxes	384.74	309,393.67	570,000.00	260,606.33
Local Government Funds	61,007.39	131,780.98	315,000.00	183,219.02
City Income Taxes	472,617.87	1,471,178.91	3,495,000.00	2,023,821.09
Fines & Forfeitures	6,167.50	20,866.50	35,000.00	14,133.50
Interest Income	498.17	1,935.53	2,000.00	64.47
Rental Income	4,779.24	55,150.08	210,000.00	154,849.92
Service Income	26,762.35	55,479.70	110,000.00	54,520.30
Recreation Program Revenues	6,036.00	27,167.25	77,000.00	49,832.75
Other Governmental Reimburs.	.00	728.90	40,000.00	39,271.10
Other Revenues	21,632.61	50,094.73	705,500.00	655,405.27
TOTAL GENERAL FUND	599,885.87	2,123,776.25	5,559,500.00	3,435,723.75
Special Revenue - Levies				
Police Operating Fund	5,541.36	58,435.43	103,000.00	44,564.57
Police Pension Fund	4,723.59	39,055.51	71,000.00	31,944.49
Fire Operating Levy	8,320.35	76,708.89	137,000.00	60,291.11
Senior Citizens/Recreation	9,302.16	79,048.04	143,000.00	63,951.96
Fire Emergency Fund	43,474.94	359,875.85	650,000.00	290,124.15
Road Levy	4,881.43	257,058.00	460,000.00	202,942.00
TOTAL SPECIAL REV. LEVIES	76,243.83	870,181.72	1,564,000.00	693,818.28
Special Revenue - Other				
Street Const., Maint. & Repair	30,617.46	151,038.83	370,000.00	218,961.17
State Highway Improvement	2,482.50	12,246.32	30,000.00	17,753.68
Enforcement & Education Fund	25.00	286.00	600.00	314.00
KFD Capital Improvement	.00	15,000.00	15,000.00	.00
Major Capital Equipment	24,435.07	87,146.41	160,000.00	72,853.59
Senior Citizens Funding	.00	.00	68,000.00	68,000.00
PEG Communications Grant	.00	3,080.00	.00	(3,080.00)
Recreation Park Fund	.00	300.00	.00	(300.00)
TOTAL SPECIAL REVENUE-OTHER	57,560.03	269,097.56	643,600.00	374,502.44
OTHER GOVERNMENTAL REVENUES				
Capital Projects				
S.R. 306 Slope Stabilization	.00	.00	99,900.00	99,900.00
Eagle Road Resurfacing & Imp's	.00	51,821.80	249,000.00	197,178.20
Recreation Park Improvements	.00	.00	300,000.00	300,000.00
S.R. 306 Resurfacing	.00	.00	2,000,000.00	2,000,000.00
Raccoon Hill Culvert	.00	.00	125,000.00	125,000.00
TOTAL CAPITAL PROJECTS	.00	51,821.80	2,773,900.00	2,772,078.20

City of Kirland
CONSOLIDATED REVENUE STATEMENT
OPERATING REVENUES

	PERIOD TO DATE	YEAR TO DATE		
	MAY 31, 2017	ACTUAL	BUDGET	BALANCE
OTHER GOVERNMENTAL REVS (CONT.)				
Street Opening Fees	7,100.00	34,200.00	20,000.00	(14,200.00)
Engineers Inspection Fees	500.00	3,150.00	50,000.00	46,850.00
EPA Soil Inspection Fee	100.00	600.00	2,000.00	1,400.00
Sign Deposit Fees	4,000.00	62,000.00	5,000.00	(57,000.00)
TOTAL TRUST & AGENCY REVS	11,700.00	99,950.00	77,000.00	(22,950.00)
Proprietary Funds				
Hickory WWTP	1,875.00	13,825.00	30,000.00	16,175.00
Rockwood WWTP	1,795.00	14,850.00	34,000.00	19,150.00
Shenandoah WWTP	1,000.00	10,000.00	20,000.00	10,000.00
Templeview WWTP	750.00	16,659.00	29,600.00	12,941.00
TOTAL PROPRIETARY FUNDS	5,420.00	55,334.00	113,600.00	58,266.00
Debt Service Funds				
General Obligation Bond Fund	134,698.53	145,912.20	2,905,498.00	2,759,585.80
TOTAL DEBT SERVICE FUNDS	134,698.53	145,912.20	2,905,498.00	2,759,585.80
TOTAL OPERATING REVENUES	885,508.26	3,616,073.53	13,637,098.00	10,021,024.47

City of Kirtland
CONSOLIDATED STATEMENT
GENERAL GOVERNMENT

	PERIOD TO DATE MAY 31, 2017	YEAR TO DATE			UNENCUMBD BALANCE
		ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	24,501.75	117,015.48	.00	299,590.00	182,574.52
SERVICES & SUPPLIES					
Materials & Supplies	1,044.37	6,818.21	.00	12,000.00	5,181.79
Books & Periodicals	.00	59.00	.00	300.00	241.00
Uniforms	.00	.00	.00	.00	.00
Memberships	50.00	515.00	.00	950.00	435.00
Recruitment & Training	.00	1,495.70	.00	1,950.00	454.30
Travel & Meetings	.00	.00	.00	150.00	150.00
Miscellaneous	1,117.87	20,169.50	.00	29,000.00	8,830.50
Contract Services	10,912.64	38,812.89	.00	135,600.00	96,787.11
Utilities	1,585.76	8,136.76	.00	24,000.00	15,863.24
Rentals	.00	156.00	.00	650.00	494.00
Advertising	83.95	423.40	.00	1,100.00	676.60
Repairs & Maintenance	1,593.14	5,116.99	5,890.00	30,000.00	18,993.01
Equip. Operation & Maintenance	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
TOTAL SERVICES & SUPPLIES	16,387.73	81,703.45	5,890.00	235,700.00	148,106.55
CAPITAL OUTLAY					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	13,000.00	50,000.00	37,000.00
TOTAL CAPITAL	.00	.00	13,000.00	50,000.00	37,000.00
PROGRAM TOTAL	40,889.48	198,718.93	18,890.00	585,290.00	367,681.07

City of Kirtland
CONSOLIDATED STATEMENT
POLICE DEPARTMENT

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	MAY 31, 2017	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	85,148.91	466,889.75	.00	1,060,900.00	594,010.25
SERVICES & SUPPLIES					
Materials & Supplies	521.40	3,805.14	.00	12,450.00	8,644.86
Books & Periodicals	.00	275.00	.00	500.00	225.00
Uniforms	1,696.24	8,331.09	.00	18,000.00	9,668.91
Memberships	.00	290.00	.00	600.00	310.00
Recruitment & Training	683.06	5,842.62	.00	16,400.00	10,557.38
Travel & Meetings	.00	.00	.00	1,000.00	1,000.00
Miscellaneous	.00	.00	.00	.00	.00
Contract Services	1,640.57	16,546.47	.00	45,200.00	28,653.53
Utilities	1,963.08	9,728.09	.00	29,500.00	19,771.91
Rentals	.00	.00	.00	25,700.00	25,700.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	489.47	1,105.47	.00	5,000.00	3,894.53
Equip. Operation & Maintenance	260.00	2,916.69	.00	16,200.00	13,283.31
Fuel & Oil	1,904.44	7,812.81	.00	22,000.00	14,187.19
TOTAL SERVICES & SUPPLIES	9,158.26	56,653.38	.00	192,550.00	135,896.62
CAPITAL OUTLAY					
Department Equipment	.00	.00	.00	30,000.00	30,000.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
TOTAL CAPITAL	.00	.00	.00	30,000.00	30,000.00
PROGRAM TOTAL	94,307.17	523,543.13	.00	1,283,450.00	759,906.87

City of Kirtland
CONSOLIDATED STATEMENT
FIRE DEPARTMENT

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	MAY 31, 2017	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	86,982.43	468,197.81	.00	1,199,000.00	730,802.19
SERVICES & SUPPLIES					
Materials & Supplies	6.11	1,008.44	.00	4,750.00	3,741.56
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	2,201.95	5,067.94	.00	19,200.00	14,132.06
Memberships	.00	220.00	.00	500.00	280.00
Recruitment & Training	400.00	787.00	.00	2,500.00	1,713.00
Travel & Meetings	.00	.00	.00	200.00	200.00
Miscellaneous	.00	.00	.00	.00	.00
Contract Services	889.40	9,055.42	.00	27,100.00	18,044.58
Utilities	1,475.17	10,758.88	.00	27,500.00	16,741.12
Rentals	.00	.00	.00	.00	.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	740.28	3,325.89	800.00	17,500.00	13,374.11
Equip. Operation & Maintenance	3,122.91	6,727.23	.00	39,000.00	32,272.77
Fuel & Oil	347.14	3,636.01	.00	12,500.00	8,863.99
TOTAL SERVICES & SUPPLIES	9,182.96	40,586.81	800.00	150,750.00	109,363.19
CAPITAL OUTLAY					
Department Equipment	.00	.00	.00	400,000.00	400,000.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	28,820.00	28,820.00	12,400.00	50,000.00	8,780.00
TOTAL CAPITAL	28,820.00	28,820.00	12,400.00	450,000.00	408,780.00
PROGRAM TOTAL	124,985.39	537,604.62	13,200.00	1,799,750.00	1,248,945.38

City of Kirtland
CONSOLIDATED STATEMENT
PUBLIC WORKS

	PERIOD TO DATE	YEAR TO DATE			
	MAY 31, 2017	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	UNENCUMBED BALANCE
Personal Services	79,416.65	345,424.16	.00	804,200.00	458,775.84
SERVICES & SUPPLIES					
Materials & Supplies	630.42	3,249.19	.00	7,000.00	3,750.81
Books & Periodicals	.00	.00	.00	100.00	100.00
Uniforms	1,699.05	12,040.30	.00	26,000.00	13,959.70
Memberships	100.00	240.00	.00	400.00	160.00
Recruitment & Training	298.00	2,149.62	.00	3,000.00	850.38
Travel & Meetings	.00	40.00	.00	.00	(40.00)
Miscellaneous	.00	67.35	.00	2,500.00	2,432.65
Contract Services	2,539.77	11,290.07	2,000.00	138,000.00	124,709.93
Utilities	4,246.70	22,930.06	.00	61,600.00	38,669.94
Rentals	5,419.47	20,453.06	.00	55,000.00	34,546.94
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	390.09	112,949.66	128,682.87	566,500.00	324,867.47
Equip. Operation & Maintenance	7,172.17	81,273.28	24,508.73	125,000.00	19,217.99
Fuel & Oil	929.08	17,984.55	.00	55,000.00	37,015.45
TOTAL SERVICES & SUPPLIES	23,424.75	284,667.14	155,191.60	1,040,100.00	600,241.26
CAPITAL OUTLAY					
Department Equipment	.00	165,632.00	.00	196,000.00	30,368.00
Office Equipment	.00	.00	.00	500.00	500.00
Capital Improvements	.00	.00	.00	.00	.00
TOTAL CAPITAL	.00	165,632.00	.00	196,500.00	30,868.00
PROGRAM TOTAL	102,841.40	795,723.30	155,191.60	2,040,800.00	1,089,885.10

City of Kirtland
CONSOLIDATED STATEMENT
PARKS & RECREATION

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	MAY 31, 2017	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	11,216.68	56,083.40	.00	134,600.00	78,516.60
SERVICES & SUPPLIES					
Materials & Supplies	1,093.94	4,877.52	.00	19,600.00	14,722.48
Books & Periodicals	.00	139.20	.00	500.00	360.80
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	.00	.00	.00	.00
Recruitment & Training	.00	86.00	.00	350.00	264.00
Travel & Meetings	171.20	171.20	.00	250.00	78.80
Miscellaneous	1,040.00	6,779.00	.00	14,000.00	7,221.00
Contract Services	9,801.53	40,692.11	.00	132,000.00	91,307.89
Utilities	1,982.43	12,697.98	.00	35,000.00	22,302.02
Rentals	.00	.00	.00	250.00	250.00
Advertising	.00	1,661.97	1,800.00	4,000.00	538.03
Repairs & Maintenance	1,473.56	5,017.93	7,050.00	45,500.00	33,432.07
Equip. Oper & Maint	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
TOTAL SERVICES & SUPPLIES	15,562.66	72,122.91	8,850.00	251,450.00	170,477.09
CAPITAL OUTLAY					
Department Equipment	.00	.00	8,800.00	5,000.00	(3,800.00)
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	125,000.00	125,000.00
TOTAL CAPITAL	.00	.00	8,800.00	130,000.00	121,200.00
PROGRAM TOTAL	26,779.34	128,206.31	17,650.00	516,050.00	370,193.69

City of Kirtland
 CONSOLIDATED STATEMENT
 PLANNING & ZONING

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	MAY 31, 2017	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	5,663.57	29,137.85	.00	71,800.00	42,662.15
SERVICES & SUPPLIES					
Materials & Supplies	.00	.00	.00	1,500.00	1,500.00
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	.00	.00	.00	.00
Contract Services	8,400.00	8,580.00	.00	20,750.00	12,170.00
Utilities	.00	.00	.00	.00	.00
Rentals	.00	.00	.00	.00	.00
Advertising	102.75	388.15	.00	1,250.00	861.85
Repairs & Maintenance	.00	.00	.00	.00	.00
Equip. Operation & Maintenance	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
TOTAL SERVICES & SUPPLIES	8,502.75	8,968.15	.00	23,500.00	14,531.85
CAPITAL OUTLAY					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
TOTAL CAPITAL	.00	.00	.00	.00	.00
PROGRAM TOTAL	14,166.32	38,106.00	.00	95,300.00	57,194.00

City of Kirtland
 CONSOLIDATED STATEMENT
 PUBLIC HEALTH

	PERIOD TO DATE	YEAR TO DATE			UNENCUMBD BALANCE
	MAY 31, 2017	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	.00	.00	.00	.00	.00
SERVICES & SUPPLIES					
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	45,996.00	.00	.00	(45,996.00)
Contract Services	.00	.00	.00	92,000.00	92,000.00
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
TOTAL SERVICES & SUPPLIES	.00	45,996.00	.00	92,000.00	46,004.00
CAPITAL OUTLAY					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
TOTAL CAPITAL	.00	.00	.00	.00	.00
PROGRAM TOTAL	.00	45,996.00	.00	92,000.00	46,004.00

City of Kirtland
CONSOLIDATED STATEMENT
ENGINEERING

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	MAY 31, 2017	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	347.88	1,739.40	.00	4,500.00	2,760.60
SERVICES & SUPPLIES					
Materials & Supplies	.00	.00	.00	.00	.00
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	9,874.30	.00	9,900.00	25.70
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	12,800.00	.00	31,600.00	18,800.00
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
TOTAL SERVICES & SUPPLIES	1,800.00	22,674.30	.00	41,500.00	18,825.70
CAPITAL OUTLAY					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
TOTAL CAPITAL	.00	.00	.00	.00	.00
PROGRAM TOTAL	2,147.88	24,413.70	.00	46,000.00	21,586.30

City of Kirtland
CONSOLIDATED STATEMENT
MISCELLANEOUS GOVERNMENTAL

	PERIOD TO DATE	YEAR TO DATE			UNENCUMBED BALANCE
	MAY 31, 2017	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
CLAIMS & JUDGEMENTS					
Claims & Judgements	.00	.00	.00	5,000.00	5,000.00
PENSIONS & RETIREMENTS					
Police Pension	15,314.08	65,248.45	.00	140,000.00	74,751.55
Fire Pension	19,417.54	77,578.30	.00	172,850.00	95,271.70
PERS	27,384.38	88,471.70	.00	229,000.00	140,528.30
FICA	1,811.54	9,245.17	.00	24,700.00	15,454.83
TOTAL PENSIONS & RETIREMENTS	63,927.54	240,543.62	.00	566,550.00	326,006.38
WORKERS' COMPENSATION					
Workers' Compensation Paid	.00	64,560.84	.00	76,000.00	11,439.16
EMPLOYEE INSURANCE					
Accident & Life Insurance	469.84	1,598.25	.00	2,700.00	1,101.75
Hospital & Medical Insurance	56,497.82	282,624.66	.00	700,000.00	417,375.34
Medicare Insurance	4,207.78	21,284.19	.00	52,700.00	31,415.81
TOTAL EMPLOYEE INSURANCE	61,175.44	305,507.10	.00	755,400.00	449,892.90
CITY INSURANCE					
Insurance & Bonds	463.00	72,185.00	1,500.00	72,500.00	(1,185.00)
UNEMPLOYMENT COMPENSATION					
Ohio Bureau of Employment	.00	.00	.00	1,500.00	1,500.00
UNCLASSIFIED					
Miscellaneous	.00	.00	.00	.00	.00
CONTINGENCIES, RETIREMENTS, & 27TH P/R					
Contingencies	.00	.00	.00	25,000.00	25,000.00
Personal Services	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS GOVT.	125,565.98	682,796.56	1,500.00	1,501,950.00	817,653.44

City of Kirtland
CONSOLIDATED STATEMENT-Capital Projects
CAPITAL PROJECTS

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	MAY 31, 2017	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	.00	.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	.00	5,652.00	5,652.00
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	.00	.00	.00	.00
Transfers - Storm Water	.00	.00	.00	.00	.00
CAPITAL PROJECT - SR 306 STABILIZATION					
Capital Improvements	.00	235.85	171,900.00	171,900.00	(235.85)
CAPITAL PROJECT - EAGLE RD. RESURFACING					
Capital Improvements	35,901.30	67,455.15	104,627.28	183,793.00	11,710.57
CAPITAL PROJECT - REC PARK IMPROVEMENTS					
Capital Improvements	.00	.00	285,000.00	274,520.00	(10,480.00)
CAPITAL PROJECT - SCHOOL CROSSWALK					
CAPITAL PROJECT - 306 RESURFACING					
Capital Improvements	.00	.00	2,000,000.00	2,000,000.00	.00
CAPITAL PROJECT - RACCOON HILL CULVERT					
Capital Improvements	.00	77,000.00	123,000.00	125,000.00	(75,000.00)
TOTAL CAPITAL PROJECTS	35,901.30	187,792.54	2,684,527.28	2,804,865.00	(67,454.82)

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

	PERIOD TO DATE MAY 31, 2017	YEAR TO DATE			UNEXPENDED BALANCE
		ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
MISCELLANEOUS NON-GOVERNMENTAL					
NON-GOVERNMENTAL					
Transfers	127,600.65	131,716.44	.00	429,024.00	297,307.56
Contingencies-Capital	.00	.00	.00	.00	.00
Contingencies-Operating	.00	.00	.00	.00	.00
TOTAL MISC. NON-GOVERNMENTAL	127,600.65	131,716.44	.00	429,024.00	297,307.56
TRUST & AGENCY					
TRUST & AGENCY					
Street Opening Expense	.00	2,400.00	1,200.00	20,000.00	16,400.00
Engineer Inspection Expense	142.38	2,357.44	.00	10,000.00	7,642.56
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
TOTAL TRUST & AGENCY	142.38	4,757.44	1,200.00	35,000.00	29,042.56
DEBT SERVICE					
GENERAL OBLIGATION BOND FUND					
Transfer Out	.00	.00	.00	500,000.00	500,000.00
Principal on Debt	115,713.67	126,927.34	.00	2,331,728.00	2,204,800.66
Interest on Debt	18,984.86	18,984.86	.00	73,770.00	54,785.14
TOTAL GENERAL OBLIGATION FUND	134,698.53	145,912.20	.00	2,905,498.00	2,759,585.80

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

	PERIOD TO DATE	YEAR TO DATE			UNENCUMBD BALANCE
	MAY 31, 2017	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	1,423.13	7,033.23	.00	19,850.00	12,816.77
SERVICES & SUPPLIES					
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	400.00	1,200.00	.00	1,500.00	300.00
Contract Services	.00	.00	.00	.00	.00
Utilities	1,127.47	5,272.97	.00	14,000.00	8,727.03
Rentals	.00	.00	.00	.00	.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	434.00	13,553.68	3,000.00	35,000.00	18,446.32
Equip. Operation & Maint.	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
TOTAL SERVICES & SUPPLIES	1,961.47	20,026.65	3,000.00	50,500.00	27,473.35
CAPITAL OUTLAY					
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
TOTAL CAPITAL	.00	.00	.00	20,000.00	20,000.00
TRANSFERS/DEBT PAYMENTS					
Transfers - WWTP	7,097.88	14,195.76	.00	31,500.00	17,304.24
Principal on Debt	.00	.00	.00	.00	.00
Interest on Debt	.00	.00	.00	.00	.00
TOTAL TRANSFERS/DEBT PAYMENTS	7,097.88	14,195.76	.00	31,500.00	17,304.24
PROGRAM TOTAL	10,482.48	41,255.64	3,000.00	121,850.00	77,594.36

City of Kirtland
 CONSOLIDATED STATEMENT-TOTAL
 CONSOLIDATED EXPENSES

	PERIOD TO DATE	YEAR TO DATE			UNENCUMBD BALANCE
	MAY 31, 2017	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	294,701.00	1,491,521.08	.00	3,594,440.00	2,102,918.92
SERVICES & SUPPLIES					
Materials & Supplies	3,296.24	19,758.50	.00	57,300.00	37,541.50
Books & Periodicals	.00	473.20	.00	1,400.00	926.80
Uniforms	5,597.24	25,439.33	.00	63,200.00	37,760.67
Memberships	150.00	11,139.30	.00	12,350.00	1,210.70
Recruitment & Training	1,381.06	10,360.94	.00	24,200.00	13,839.06
Travel & Meetings	171.20	211.20	.00	1,600.00	1,388.80
Miscellaneous	128,266.23	761,765.85	2,700.00	1,917,974.00	1,153,508.15
Contract Services	35,983.91	137,776.96	2,000.00	622,250.00	482,473.04
Utilities	12,380.61	69,524.74	.00	191,600.00	122,075.26
Rentals	5,419.47	20,609.06	.00	81,600.00	60,990.94
Advertising	186.70	2,473.52	1,800.00	6,350.00	2,076.48
Repairs & Maintenance	5,120.54	141,069.62	145,422.87	699,500.00	413,007.51
Equip. Operation & M	10,555.08	90,917.20	24,508.73	180,200.00	64,774.07
Fuel & Oil	3,180.66	29,433.37	.00	89,500.00	60,066.63
TOTAL SERVICES & SUPPLIES	211,688.94	1,320,952.79	176,431.60	3,949,024.00	2,451,639.61
CAPITAL OUTLAY					
Department Equipment	.00	165,632.00	8,800.00	631,000.00	456,568.00
Office Equipment	.00	.00	.00	500.00	500.00
Capital Improvements	64,721.30	216,612.54	2,709,927.28	3,049,865.00	123,325.18
TOTAL CAPITAL	64,721.30	382,244.54	2,718,727.28	3,681,365.00	580,393.18
TRANSFERS/DEBT PAYMENTS					
Transfers	127,600.65	131,716.44	.00	.00	(131,716.44)
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	7,097.88	14,195.76	.00	31,500.00	17,304.24
Transfer Out - Debt Proceeds	.00	.00	.00	500,000.00	500,000.00
Principal on Debt	115,713.67	126,927.34	.00	2,331,728.00	2,204,800.66
Interest on Debt	18,984.86	18,984.86	.00	73,770.00	54,785.14
TOTAL TRANSFERS/DEBT PAYMENTS	269,397.06	291,824.40	.00	3,031,998.00	2,740,173.60
TOTAL PROGRAM	840,508.30	3,486,542.81	2,895,158.88	14256,827.00	7,875,125.31