

City of Kirtland

Fund Balances

June 30, 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 | 148,261.70 | 472,177.10 | - | 50,000.00 | 5,029.73 |
| 200 | Police Operating Levy | 10,131.15 | 5,935.43 | - | - | - | 16,066.58 |
| 201 | Police Pension Fund | 9,023.85 | 1,555.51 | - | - | - | 10,579.36 |
| 202 | Fire Operating Levy | 12,113.12 | 4,208.85 | - | - | - | 16,321.97 |
| 203 | Senior Citizens/Recreation | 30,918.69 | 4,612.57 | - | - | - | 35,531.26 |
| 204 | Fire Emergency Levy | 32,766.09 | 22,375.85 | - | - | (50,000.00) | 5,141.94 |
| 205 | Road Levy | 89,197.60 | 154,457.87 | 169,158.69 | - | (50,000.00) | 24,496.78 |
| 220 | Street Const., Maint. & Rep. | 14,485.45 | (3,755.55) | - | - | - | 10,729.90 |
| 221 | State Highway Improvement | 5,644.20 | (98.19) | - | - | - | 5,546.01 |
| 222 | Enforcement & Education | 2,063.00 | 424.00 | - | - | - | 2,487.00 |
| 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 | (18,140.96) | 3,250.00 | - | - | 125,949.74 |
| 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 | (60,093.01) | - | - | 50,000.00 | 4,623.84 |
| 300 | Temple View Sewer Project | 183,333.86 | (43,101.54) | - | - | - | 140,232.32 |
| 307 | Worrell Road Resurfacing | 5,652.40 | - | - | - | - | 5,652.40 |
| 310 | Storm Sewer Improvements | - | - | - | - | - | - |
| 311 | SR Route 306 Slope Stabilization | 75,000.00 | (235.85) | 154,873.17 | 96,540.00 | - | 16,430.98 |
| 312 | Eagle Road Resurfacing & Imp's | (65,207.22) | (51,125.71) | 82,052.49 | 192,314.20 | - | (6,071.22) |
| 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 | 37,700.00 | - | - | - | 286,810.00 |
| 401 | Engineers Inspection Fees | 85,727.12 | 1,400.18 | - | - | - | 87,127.30 |
| 402 | EPA Soil Inspection Fees | 23,800.00 | 700.00 | - | - | - | 24,500.00 |
| 403 | Performance Bonds | 200.00 | - | - | - | - | 200.00 |
| 405 | Cemetery Trust Fund | 2,386.00 | - | - | - | - | 2,386.00 |
| 500 | Waste Water - Hickory | 39,676.97 | 4,539.80 | 1,000.00 | - | - | 43,216.77 |
| 501 | Waste Water - Rockwood | 17,765.64 | 202.12 | 1,000.00 | - | - | 16,967.76 |
| 502 | Waste Water - Shenandoah | 48,874.83 | 2,809.25 | 1,000.00 | - | - | 50,684.08 |
| 503 | Waste Water - Templeview | (3,646.95) | (15,325.53) | - | - | - | (18,972.48) |
| 600 | General Obligation Bond Fund | - | - | - | - | - | - |
| | | 1,340,465.84 | 138,686.79 | 3,292,511.45 | 2,645,454.20 | - | 832,095.38 |

City of Kirtland
 BALANCE SHEET
 JUNE 30, 2017

Assets

| | | |
|--------------------------------|------------|---------------------|
| Current Assets | | |
| Cash in FirstMerit - Operating | 823,756.05 | |
| Cash in FirstMerit - Payroll | 110,021.48 | |
| Star Ohio - General Account | 579,677.52 | |
| Petty Cash | 700.00 | |
| | <hr/> | |
| Total Current Assets | | 1,514,155.05 |
| | | <hr/> |
| Total Assets | | 1,514,155.05 |
| | | <hr/> <hr/> |

Liabilities and Fund Equity

| | | |
|---|----------------|---------------------|
| Liabilities | | |
| Encumbrances - 2016 | 15,752.54 | |
| Current Operating Encumbrances | 3,292,511.45 | |
| Reimbursable Encumbrances | (2,645,454.20) | |
| PERS & PFDPD Withholding | 10,362.44 | |
| City/Residence Withholding | 8,086.08 | |
| Union Dues Withheld | 297.00 | |
| Life Insurance Withheld | 504.36 | |
| | <hr/> | |
| Total Liabilities | | 682,059.67 |
| Restricted Funds | | |
| Street Opening Fund | 286,810.00 | |
| Engineer Inspection Fund | 87,127.30 | |
| EPA Soil Inspection Fund | 24,500.00 | |
| Performance Bond Fund | 200.00 | |
| Cemetery Trust Fund | 2,386.00 | |
| WWTP-Hickory | 43,216.77 | |
| WWTP-Rockwood | 16,967.76 | |
| WWTP-Shenandoah | 50,684.08 | |
| WWTP-Templeview | (18,972.48) | |
| Capital Project-Templeview | 140,232.32 | |
| Capital Proj-Worell Road Resur | 5,652.40 | |
| Capital Project-306 Stabilizat | 16,430.98 | |
| Capital Project-Eagle Rd | (6,071.22) | |
| Capital Project-Park Improve | 15,000.00 | |
| Capital Project - SR 306 Resur | (143,000.00) | |
| | <hr/> | |
| Total Restricted Funds | | 521,163.91 |
| | | <hr/> |
| Total Liabilities & Restricted Funds | | 1,203,223.58 |
| Fund Balance | | |
| Beginning Year's Balance | 1,340,465.84 | |
| Less: Restricted Funds | (521,163.91) | |
| Less: Operating Encumbrances | (647,057.25) | |
| Current Increase/(Decrease) | 138,686.79 | |
| | <hr/> | |
| Total Fund Equity | | 310,931.47 |
| | | <hr/> |
| Total Liabilities and Fund Equity | | 1,514,155.05 |
| | | <hr/> <hr/> |

City of Kirtland
CONSOLIDATED REVENUE STATEMENT
OPERATING REVENUES

| | PERIOD TO DATE | YEAR TO DATE | | |
|------------------------------------|-------------------|---------------------|---------------------|---------------------|
| | JUNE 30, 2017 | ACTUAL | BUDGET | BALANCE |
| GOVERNMENTAL REVENUES | | | | |
| General Fund | | | | |
| Property Taxes | .00 | 309,393.67 | 570,000.00 | 260,606.33 |
| Local Government Funds | 20,091.22 | 151,872.20 | 315,000.00 | 163,127.80 |
| City Income Taxes | 367,616.44 | 1,838,795.35 | 3,495,000.00 | 1,656,204.65 |
| Fines & Forfeitures | 5,034.67 | 25,901.17 | 35,000.00 | 9,098.83 |
| Interest Income | 505.10 | 2,440.63 | 2,000.00 | (440.63) |
| Rental Income | 23,867.11 | 79,017.19 | 210,000.00 | 130,982.81 |
| Service Income | 100.00 | 55,579.70 | 110,000.00 | 54,420.30 |
| Recreation Program Revenues | 6,044.00 | 33,211.25 | 77,000.00 | 43,788.75 |
| Other Governmental Reimburs. | 34.56 | 763.46 | 40,000.00 | 39,236.54 |
| Other Revenues | 513,570.43 | 563,665.16 | 705,500.00 | 141,834.84 |
| TOTAL GENERAL FUND | 936,863.53 | 3,060,639.78 | 5,559,500.00 | 2,498,860.22 |
| Special Revenue - Levies | | | | |
| Police Operating Fund | .00 | 58,435.43 | 103,000.00 | 44,564.57 |
| Police Pension Fund | .00 | 39,055.51 | 71,000.00 | 31,944.49 |
| Fire Operating Levy | .00 | 76,708.89 | 137,000.00 | 60,291.11 |
| Senior Citizens/Recreation | .00 | 79,048.04 | 143,000.00 | 63,951.96 |
| Fire Emergency Fund | .00 | 359,875.85 | 650,000.00 | 290,124.15 |
| Road Levy | .00 | 257,058.00 | 460,000.00 | 202,942.00 |
| TOTAL SPECIAL REV. LEVIES | .00 | 870,181.72 | 1,564,000.00 | 693,818.28 |
| Special Revenue - Other | | | | |
| Street Const., Maint. & Repair | 32,739.99 | 183,778.82 | 370,000.00 | 186,221.18 |
| State Highway Improvement | 2,654.60 | 14,900.92 | 30,000.00 | 15,099.08 |
| Enforcement & Education Fund | 138.00 | 424.00 | 600.00 | 176.00 |
| KFD Capital Improvement | .00 | 15,000.00 | 15,000.00 | .00 |
| Major Capital Equipment | 12,760.58 | 99,906.99 | 160,000.00 | 60,093.01 |
| 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 | 48,293.17 | 317,390.73 | 643,600.00 | 326,269.27 |
| OTHER GOVERNMENTAL REVENUES | | | | |
| Capital Projects | | | | |
| S.R. 306 Slope Stabilization | 3,360.00 | 3,360.00 | 99,900.00 | 96,540.00 |
| Eagle Road Resurfacing & Imp's | 4,864.00 | 56,685.80 | 249,000.00 | 192,314.20 |
| 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 | 8,224.00 | 60,045.80 | 2,773,900.00 | 2,713,854.20 |

City of Kirtland
CONSOLIDATED REVENUE STATEMENT
OPERATING REVENUES

| | PERIOD TO DATE | YEAR TO DATE | | |
|--|---------------------|---------------------|----------------------|---------------------|
| | JUNE 30, 2017 | ACTUAL | BUDGET | BALANCE |
| OTHER GOVERNMENTAL REVS (CONT.) | | | | |
| Street Opening Fees | 7,100.00 | 41,300.00 | 20,000.00 | (21,300.00) |
| Engineers Inspection Fees | 750.00 | 3,900.00 | 50,000.00 | 46,100.00 |
| EPA Soil Inspection Fee | 100.00 | 700.00 | 2,000.00 | 1,300.00 |
| Sign Deposit Fees | (62,000.00) | .00 | 5,000.00 | 5,000.00 |
| TOTAL TRUST & AGENCY REVS | (54,050.00) | 45,900.00 | 77,000.00 | 31,100.00 |
| Proprietary Funds | | | | |
| Hickory WWTP | 1,000.00 | 14,825.00 | 30,000.00 | 15,175.00 |
| Rockwood WWTP | 170.00 | 15,020.00 | 34,000.00 | 18,980.00 |
| Shenandoah WWTP | .00 | 10,000.00 | 20,000.00 | 10,000.00 |
| Templeview WWTP | 100.00 | 16,759.00 | 29,600.00 | 12,841.00 |
| TOTAL PROPRIETARY FUNDS | 1,270.00 | 56,604.00 | 113,600.00 | 56,996.00 |
| Debt Service Funds | | | | |
| General Obligation Bond Fund | 517,277.50 | 663,189.70 | 2,905,498.00 | 2,242,308.30 |
| TOTAL DEBT SERVICE FUNDS | 517,277.50 | 663,189.70 | 2,905,498.00 | 2,242,308.30 |
| TOTAL OPERATING REVENUES | 1,457,878.20 | 5,073,951.73 | 13,637,098.00 | 8,563,146.27 |

City of Kirtland
CONSOLIDATED STATEMENT
GENERAL GOVERNMENT

| | PERIOD TO DATE | YEAR TO DATE | | | UNENCUMB'D BALANCE |
|--------------------------------------|------------------|-------------------|-----------------|--------------------------|-----------------------|
| | JUNE 30, 2017 | ACTUAL | ENCUMBRANCES | CURRENT APPROPRIATION | |
| Personal Services | 33,578.57 | 150,594.05 | .00 | 299,590.00 | 148,995.95 |
| SERVICES & SUPPLIES | | | | | |
| Materials & Supplies | 114.08 | 6,932.29 | .00 | 12,000.00 | 5,067.71 |
| Books & Periodicals | .00 | 59.00 | .00 | 300.00 | 241.00 |
| Uniforms | .00 | .00 | .00 | .00 | .00 |
| Memberships | .00 | 515.00 | .00 | 950.00 | 435.00 |
| Recruitment & Training | .00 | 1,495.70 | .00 | 1,950.00 | 454.30 |
| Travel & Meetings | 50.00 | 50.00 | .00 | 150.00 | 100.00 |
| Miscellaneous | .00 | 20,169.50 | .00 | 29,000.00 | 8,830.50 |
| Contract Services | 23,221.00 | 62,033.89 | .00 | 135,600.00 | 73,566.11 |
| Utilities | 1,133.11 | 9,269.87 | .00 | 24,000.00 | 14,730.13 |
| Rentals | 156.00 | 312.00 | .00 | 650.00 | 338.00 |
| Advertising | .00 | 423.40 | .00 | 1,100.00 | 676.60 |
| Repairs & Maintenance | 1,419.75 | 6,536.74 | 4,640.00 | 30,000.00 | 18,823.26 |
| Equip. Operation & Maintenance | .00 | .00 | .00 | .00 | .00 |
| Fuel & Oil | .00 | .00 | .00 | .00 | .00 |
| TOTAL SERVICES & SUPPLIES | 26,093.94 | 107,797.39 | 4,640.00 | 235,700.00 | 123,262.61 |
| CAPITAL OUTLAY | | | | | |
| Department Equipment | .00 | .00 | .00 | .00 | .00 |
| Office Equipment | .00 | .00 | .00 | .00 | .00 |
| Capital Improvements | 13,330.00 | 13,330.00 | .00 | 50,000.00 | 36,670.00 |
| TOTAL CAPITAL | 13,330.00 | 13,330.00 | .00 | 50,000.00 | 36,670.00 |
| PROGRAM TOTAL | 73,002.51 | 271,721.44 | 4,640.00 | 585,290.00 | 308,928.56 |

City of Kirtland
CONSOLIDATED STATEMENT
POLICE DEPARTMENT

| | PERIOD TO DATE | YEAR TO DATE | | | UNENCUMB'D BALANCE |
|--------------------------------------|-------------------|-------------------|-----------------|--------------------------|-----------------------|
| | JUNE 30, 2017 | ACTUAL | ENCUMBRANCES | CURRENT APPROPRIATION | |
| Personal Services | 130,035.41 | 596,925.16 | .00 | 1,060,900.00 | 463,974.84 |
| SERVICES & SUPPLIES | | | | | |
| Materials & Supplies | 1,190.26 | 4,995.40 | .00 | 12,450.00 | 7,454.60 |
| Books & Periodicals | .00 | 275.00 | .00 | 500.00 | 225.00 |
| Uniforms | 1,740.21 | 10,071.30 | 473.00 | 18,000.00 | 7,455.70 |
| Memberships | .00 | 290.00 | .00 | 600.00 | 310.00 |
| Recruitment & Training | 425.00 | 6,267.62 | 725.00 | 16,400.00 | 9,407.38 |
| Travel & Meetings | .00 | .00 | .00 | 1,000.00 | 1,000.00 |
| Miscellaneous | .00 | .00 | .00 | .00 | .00 |
| Contract Services | 3,000.57 | 19,547.04 | .00 | 45,200.00 | 25,652.96 |
| Utilities | 1,519.75 | 11,247.84 | .00 | 29,500.00 | 18,252.16 |
| Rentals | .00 | .00 | .00 | 25,700.00 | 25,700.00 |
| Advertising | .00 | .00 | .00 | .00 | .00 |
| Repairs & Maintenance | 77.25 | 1,182.72 | .00 | 5,000.00 | 3,817.28 |
| Equip. Operation & Maintenance | 2,718.79 | 5,635.48 | .00 | 16,200.00 | 10,564.52 |
| Fuel & Oil | 1,502.06 | 9,314.87 | .00 | 22,000.00 | 12,685.13 |
| TOTAL SERVICES & SUPPLIES | 12,173.89 | 68,827.27 | 1,198.00 | 192,550.00 | 122,524.73 |
| CAPITAL OUTLAY | | | | | |
| Department Equipment | .00 | .00 | 6,000.00 | 30,000.00 | 24,000.00 |
| Office Equipment | .00 | .00 | .00 | .00 | .00 |
| Capital Improvements | .00 | .00 | .00 | .00 | .00 |
| TOTAL CAPITAL | .00 | .00 | 6,000.00 | 30,000.00 | 24,000.00 |
| PROGRAM TOTAL | 142,209.30 | 665,752.43 | 7,198.00 | 1,283,450.00 | 610,499.57 |

City of Kirtland
CONSOLIDATED STATEMENT
FIRE DEPARTMENT

| | PERIOD TO DATE | YEAR TO DATE | | | UNENCUMB'D BALANCE |
|--------------------------------------|-------------------|-------------------|------------------|--------------------------|-----------------------|
| | JUNE 30, 2017 | ACTUAL | ENCUMBRANCES | CURRENT APPROPRIATION | |
| Personal Services | 135,242.53 | 603,440.34 | .00 | 1,199,000.00 | 595,559.66 |
| SERVICES & SUPPLIES | | | | | |
| Materials & Supplies | 88.08 | 1,096.52 | .00 | 4,750.00 | 3,653.48 |
| Books & Periodicals | .00 | .00 | .00 | .00 | .00 |
| Uniforms | 1,990.83 | 7,058.77 | .00 | 19,200.00 | 12,141.23 |
| Memberships | .00 | 220.00 | .00 | 500.00 | 280.00 |
| Recruitment & Training | 245.00 | 1,032.00 | .00 | 2,500.00 | 1,468.00 |
| Travel & Meetings | 12.91 | 12.91 | .00 | 200.00 | 187.09 |
| Miscellaneous | .00 | .00 | .00 | .00 | .00 |
| Contract Services | 1,206.64 | 10,262.06 | .00 | 27,100.00 | 16,837.94 |
| Utilities | 1,149.54 | 11,908.42 | .00 | 27,500.00 | 15,591.58 |
| Rentals | .00 | .00 | .00 | .00 | .00 |
| Advertising | .00 | .00 | .00 | .00 | .00 |
| Repairs & Maintenance | 1,000.01 | 4,325.90 | 800.00 | 17,500.00 | 12,374.10 |
| Equip. Operation & Maintenance | 1,830.61 | 8,557.84 | .00 | 39,000.00 | 30,442.16 |
| Fuel & Oil | 1,318.92 | 4,954.93 | .00 | 12,500.00 | 7,545.07 |
| TOTAL SERVICES & SUPPLIES | 8,842.54 | 49,429.35 | 800.00 | 150,750.00 | 100,520.65 |
| CAPITAL OUTLAY | | | | | |
| Department Equipment | .00 | .00 | 2,709.70 | 400,000.00 | 397,290.30 |
| Office Equipment | .00 | .00 | .00 | .00 | .00 |
| Capital Improvements | .00 | 28,820.00 | 12,400.00 | 50,000.00 | 8,780.00 |
| TOTAL CAPITAL | .00 | 28,820.00 | 15,109.70 | 450,000.00 | 406,070.30 |
| PROGRAM TOTAL | 144,085.07 | 681,689.69 | 15,909.70 | 1,799,750.00 | 1,102,150.61 |

City of Kirtland
CONSOLIDATED STATEMENT
PUBLIC WORKS

| | PERIOD TO DATE | YEAR TO DATE | | | UNENCUMB'D BALANCE |
|--------------------------------------|-------------------|-------------------|-------------------|--------------------------|-----------------------|
| | JUNE 30, 2017 | ACTUAL | ENCUMBRANCES | CURRENT APPROPRIATION | |
| Personal Services | 84,508.36 | 429,932.52 | .00 | 804,200.00 | 374,267.48 |
| SERVICES & SUPPLIES | | | | | |
| Materials & Supplies | 155.15 | 3,404.34 | .00 | 7,000.00 | 3,595.66 |
| Books & Periodicals | .00 | .00 | .00 | 100.00 | 100.00 |
| Uniforms | 2,462.78 | 14,503.08 | .00 | 26,000.00 | 11,496.92 |
| Memberships | .00 | 240.00 | .00 | 400.00 | 160.00 |
| Recruitment & Training | 258.00 | 2,407.62 | .00 | 3,000.00 | 592.38 |
| Travel & Meetings | .00 | 40.00 | .00 | .00 | (40.00) |
| Miscellaneous | .00 | 67.35 | .00 | 2,500.00 | 2,432.65 |
| Contract Services | 782.30 | 12,072.37 | 2,000.00 | 138,000.00 | 123,927.63 |
| Utilities | 3,397.20 | 26,327.26 | .00 | 61,600.00 | 35,272.74 |
| Rentals | 1,318.75 | 21,771.81 | .00 | 55,000.00 | 33,228.19 |
| Advertising | .00 | .00 | .00 | .00 | .00 |
| Repairs & Maintenance | 70,537.49 | 183,487.15 | 171,908.55 | 566,500.00 | 211,104.30 |
| Equip. Operation & Maintenance | 7,529.10 | 88,802.38 | 23,139.60 | 125,000.00 | 13,058.02 |
| Fuel & Oil | 6,427.60 | 24,412.15 | .00 | 55,000.00 | 30,587.85 |
| TOTAL SERVICES & SUPPLIES | 92,868.37 | 377,535.51 | 197,048.15 | 1,040,100.00 | 465,516.34 |
| CAPITAL OUTLAY | | | | | |
| Department Equipment | .00 | 165,632.00 | 4,500.00 | 196,000.00 | 25,868.00 |
| Office Equipment | .00 | .00 | .00 | 500.00 | 500.00 |
| Capital Improvements | .00 | .00 | .00 | .00 | .00 |
| TOTAL CAPITAL | .00 | 165,632.00 | 4,500.00 | 196,500.00 | 26,368.00 |
| PROGRAM TOTAL | 177,376.73 | 973,100.03 | 201,548.15 | 2,040,800.00 | 866,151.82 |

City of Kirtland
 CONSOLIDATED STATEMENT
 PARKS & RECREATION

| | PERIOD TO DATE | YEAR TO DATE | | | UNENCUMBED BALANCE |
|--------------------------------------|------------------|-------------------|------------------|--------------------------|-----------------------|
| | JUNE 30, 2017 | ACTUAL | ENCUMBRANCES | CURRENT APPROPRIATION | |
| Personal Services | 11,216.68 | 67,300.08 | .00 | 134,600.00 | 67,299.92 |
| SERVICES & SUPPLIES | | | | | |
| Materials & Supplies | 475.87 | 5,353.39 | .00 | 19,600.00 | 14,246.61 |
| 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 | .00 | 171.20 | .00 | 250.00 | 78.80 |
| Miscellaneous | 945.00 | 7,724.00 | .00 | 14,000.00 | 6,276.00 |
| Contract Services | 11,330.95 | 52,023.06 | .00 | 132,000.00 | 79,976.94 |
| Utilities | 1,659.84 | 14,357.82 | .00 | 35,000.00 | 20,642.18 |
| Rentals | .00 | .00 | .00 | 250.00 | 250.00 |
| Advertising | .00 | 1,661.97 | 1,800.00 | 4,000.00 | 538.03 |
| Repairs & Maintenance | 2,820.28 | 7,838.21 | 3,191.60 | 45,500.00 | 34,470.19 |
| Equip. Oper & Maint | .00 | .00 | .00 | .00 | .00 |
| Fuel & Oil | .00 | .00 | .00 | .00 | .00 |
| TOTAL SERVICES & SUPPLIES | 17,231.94 | 89,354.85 | 4,991.60 | 251,450.00 | 157,103.55 |
| 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 | 28,448.62 | 156,654.93 | 13,791.60 | 516,050.00 | 345,603.47 |

City of Kirtland
CONSOLIDATED STATEMENT
PLANNING & ZONING

| | PERIOD TO DATE | YEAR TO DATE | | | UNENCUMBED BALANCE |
|--------------------------------------|-----------------|------------------|--------------|--------------------------|-----------------------|
| | JUNE 30, 2017 | ACTUAL | ENCUMBRANCES | CURRENT APPROPRIATION | |
| Personal Services | 7,184.37 | 36,322.22 | .00 | 71,800.00 | 35,477.78 |
| 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 | 25.00 | 25.00 | .00 | .00 | (25.00) |
| Miscellaneous | .00 | .00 | .00 | .00 | .00 |
| Contract Services | .00 | 8,580.00 | .00 | 20,750.00 | 12,170.00 |
| Utilities | .00 | .00 | .00 | .00 | .00 |
| Rentals | .00 | .00 | .00 | .00 | .00 |
| Advertising | .00 | 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 | 25.00 | 8,993.15 | .00 | 23,500.00 | 14,506.85 |
| 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 | 7,209.37 | 45,315.37 | .00 | 95,300.00 | 49,984.63 |

City of Kirtland
CONSOLIDATED STATEMENT
PUBLIC HEALTH

| | PERIOD TO DATE | YEAR TO DATE | | | UNENCUMBED BALANCE |
|--------------------------------------|----------------|------------------|--------------|--------------------------|-----------------------|
| | JUNE 30, 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 |
|--------------------------------------|-----------------|------------------|--------------|--------------------------|-----------------------|
| | JUNE 30, 2017 | ACTUAL | ENCUMBRANCES | CURRENT APPROPRIATION | |
| Personal Services | 347.88 | 2,087.28 | .00 | 4,500.00 | 2,412.72 |
| 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 | 14,600.00 | .00 | 31,600.00 | 17,000.00 |
| 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 | 1,800.00 | 24,474.30 | .00 | 41,500.00 | 17,025.70 |
| 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 | 26,561.58 | .00 | 46,000.00 | 19,438.42 |

City of Kirtland
CONSOLIDATED STATEMENT
MISCELLANEOUS GOVERNMENTAL

| | PERIOD TO DATE | YEAR TO DATE | | | UNENCUMBED BALANCE |
|---|-------------------|-------------------|-----------------|--------------------------|-----------------------|
| | JUNE 30, 2017 | ACTUAL | ENCUMBRANCES | CURRENT APPROPRIATION | |
| CLAIMS & JUDGEMENTS | | | | | |
| Claims & Judgements | .00 | .00 | .00 | 5,000.00 | 5,000.00 |
| PENSIONS & RETIREMENTS | | | | | |
| Police Pension | 10,183.96 | 75,432.41 | .00 | 140,000.00 | 64,567.59 |
| Fire Pension | 12,945.02 | 90,523.32 | .00 | 172,850.00 | 82,326.68 |
| PERS | 18,407.29 | 106,878.99 | .00 | 229,000.00 | 122,121.01 |
| FICA | 2,933.66 | 12,178.83 | .00 | 24,700.00 | 12,521.17 |
| TOTAL PENSIONS & RETIREMENTS | 44,469.93 | 285,013.55 | .00 | 566,550.00 | 281,536.45 |
| WORKERS' COMPENSATION | | | | | |
| Workers' Compensation Paid | .00 | 64,560.84 | .00 | 76,000.00 | 11,439.16 |
| EMPLOYEE INSURANCE | | | | | |
| Accident & Life Insurance | .00 | 1,598.25 | .00 | 2,700.00 | 1,101.75 |
| Hospital & Medical Insurance | 50,195.72 | 332,820.38 | .00 | 700,000.00 | 367,179.62 |
| Medicare Insurance | 5,772.90 | 27,057.09 | .00 | 52,700.00 | 25,642.91 |
| TOTAL EMPLOYEE INSURANCE | 55,968.62 | 361,475.72 | .00 | 755,400.00 | 393,924.28 |
| CITY INSURANCE | | | | | |
| Insurance & Bonds | 540.00 | 72,725.00 | 1,500.00 | 72,500.00 | (1,725.00) |
| 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. | 100,978.55 | 783,775.11 | 1,500.00 | 1,501,950.00 | 716,674.89 |

City of Kirtland
CONSOLIDATED STATEMENT-Capital Projects
CAPITAL PROJECTS

| | PERIOD TO DATE | YEAR TO DATE | | | UNENCUMBD BALANCE |
|---|------------------|-------------------|---------------------|--------------------------|----------------------|
| | JUNE 30, 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 IMPRV'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 | 3,360.00 | 3,595.85 | 154,873.17 | 171,900.00 | 13,430.98 |
| CAPITAL PROJECT - EAGLE RD. RESURFACING | | | | | |
| Capital Improvements | 40,356.36 | 107,811.51 | 82,052.34 | 183,793.00 | (6,070.85) |
| 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 - RACON HILL CULVERT | | | | | |
| Capital Improvements | .00 | 77,000.00 | 123,000.00 | 125,000.00 | (75,000.00) |
| TOTAL CAPITAL PROJECTS | <u>43,716.36</u> | <u>231,508.90</u> | <u>2,644,925.51</u> | <u>2,804,865.00</u> | <u>(71,569.41)</u> |

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

| | PERIOD TO DATE | YEAR TO DATE | | | UNEXPENDED BALANCE |
|---------------------------------------|-------------------|-------------------|--------------|--------------------------|-----------------------|
| | JUNE 30, 2017 | ACTUAL | ENCUMBRANCES | CURRENT APPROPRIATION | |
| MISCELLANEOUS NON-GOVERNMENTAL | | | | | |
| NON-GOVERNMENTAL | | | | | |
| Transfers | 188,470.14 | 320,186.58 | .00 | 429,024.00 | 108,837.42 |
| Contingencies-Capital | .00 | .00 | .00 | .00 | .00 |
| Contingencies-Operating | .00 | .00 | .00 | .00 | .00 |
| TOTAL MISC. NON-GOVERNMENTAL | 188,470.14 | 320,186.58 | .00 | 429,024.00 | 108,837.42 |
| TRUST & AGENCY | | | | | |
| TRUST & AGENCY | | | | | |
| Street Opening Expense | 1,200.00 | 3,600.00 | .00 | 20,000.00 | 16,400.00 |
| Engineer Inspection Expense | 142.38 | 2,499.82 | .00 | 10,000.00 | 7,500.18 |
| 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 | 1,342.38 | 6,099.82 | .00 | 35,000.00 | 28,900.18 |
| DEBT SERVICE | | | | | |
| GENERAL OBLIGATION BOND FUND | | | | | |
| Transfer Out | 500,000.00 | 500,000.00 | .00 | 500,000.00 | .00 |
| Principal on Debt | 4,800.00 | 131,727.34 | .00 | 2,331,728.00 | 2,200,000.66 |
| Interest on Debt | 12,477.50 | 31,462.36 | .00 | 73,770.00 | 42,307.64 |
| TOTAL GENERAL OBLIGATION FUND | 517,277.50 | 663,189.70 | .00 | 2,905,498.00 | 2,242,308.30 |

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

| | PERIOD TO DATE | YEAR TO DATE | | | |
|--------------------------------------|------------------|------------------|-----------------|-----------------------|--------------------|
| | JUNE 30, 2017 | ACTUAL | ENCUMBRANCES | CURRENT APPROPRIATION | UNENCUMBED BALANCE |
| Personal Services | 2,188.51 | 9,221.74 | .00 | 19,850.00 | 10,628.26 |
| 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 | 1,200.00 | .00 | 1,500.00 | 300.00 |
| Contract Services | .00 | .00 | .00 | .00 | .00 |
| Utilities | 664.52 | 5,937.49 | .00 | 14,000.00 | 8,062.51 |
| Rentals | .00 | .00 | .00 | .00 | .00 |
| Advertising | .00 | .00 | .00 | .00 | .00 |
| Repairs & Maintenance | 2,992.19 | 16,545.87 | 3,000.00 | 35,000.00 | 15,454.13 |
| Equip. Operation & Maint. | .00 | .00 | .00 | .00 | .00 |
| Fuel & Oil | .00 | .00 | .00 | .00 | .00 |
| TOTAL SERVICES & SUPPLIES | 3,656.71 | 23,683.36 | 3,000.00 | 50,500.00 | 23,816.64 |
| 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 | 17,277.50 | 31,473.26 | .00 | 31,500.00 | 26.74 |
| Principal on Debt | .00 | .00 | .00 | .00 | .00 |
| Interest on Debt | .00 | .00 | .00 | .00 | .00 |
| TOTAL TRANSFERS/DEBT PAYMENTS | 17,277.50 | 31,473.26 | .00 | 31,500.00 | 26.74 |
| PROGRAM TOTAL | 23,122.72 | 64,378.36 | 3,000.00 | 121,850.00 | 54,471.64 |

City of Kirtland
 CONSOLIDATED STATEMENT-TOTAL
 CONSOLIDATED EXPENSES

| | PERIOD TO DATE | YEAR TO DATE | | | UNENCUMBD BALANCE |
|--------------------------------------|---------------------|---------------------|---------------------|--------------------------|----------------------|
| | JUNE 30, 2017 | ACTUAL | ENCUMBRANCES | CURRENT APPROPRIATION | |
| Personal Services | 404,302.31 | 1,895,823.39 | .00 | 3,594,440.00 | 1,698,616.61 |
| SERVICES & SUPPLIES | | | | | |
| Materials & Supplies | 2,023.44 | 21,781.94 | .00 | 57,300.00 | 35,518.06 |
| Books & Periodicals | .00 | 473.20 | .00 | 1,400.00 | 926.80 |
| Uniforms | 6,193.82 | 31,633.15 | 473.00 | 63,200.00 | 31,093.85 |
| Memberships | .00 | 11,139.30 | .00 | 12,350.00 | 1,210.70 |
| Recruitment & Training | 928.00 | 11,288.94 | 725.00 | 24,200.00 | 12,186.06 |
| Travel & Meetings | 87.91 | 299.11 | .00 | 1,600.00 | 1,300.89 |
| Miscellaneous | 103,265.93 | 865,031.78 | 1,500.00 | 1,917,974.00 | 1,051,442.22 |
| Contract Services | 41,341.46 | 179,118.42 | 2,000.00 | 622,250.00 | 441,131.58 |
| Utilities | 9,523.96 | 79,048.70 | .00 | 191,600.00 | 112,551.30 |
| Rentals | 1,474.75 | 22,083.81 | .00 | 81,600.00 | 59,516.19 |
| Advertising | .00 | 2,473.52 | 1,800.00 | 6,350.00 | 2,076.48 |
| Repairs & Maintenance | 78,846.97 | 219,916.59 | 183,540.15 | 699,500.00 | 296,043.26 |
| Equip. Operation & M | 12,078.50 | 102,995.70 | 23,139.60 | 180,200.00 | 54,064.70 |
| Fuel & Oil | 9,248.58 | 38,681.95 | .00 | 89,500.00 | 50,818.05 |
| TOTAL SERVICES & SUPPLIES | 265,013.32 | 1,585,966.11 | 213,177.75 | 3,949,024.00 | 2,149,880.14 |
| CAPITAL OUTLAY | | | | | |
| Department Equipment | .00 | 165,632.00 | 22,009.70 | 631,000.00 | 443,358.30 |
| Office Equipment | .00 | .00 | .00 | 500.00 | 500.00 |
| Capital Improvements | 57,046.36 | 273,658.90 | 2,657,325.51 | 3,049,865.00 | 118,880.59 |
| TOTAL CAPITAL | 57,046.36 | 439,290.90 | 2,679,335.21 | 3,681,365.00 | 562,738.89 |
| TRANSFERS/DEBT PAYMENTS | | | | | |
| Transfers | 28,470.14 | 160,186.58 | .00 | .00 | (160,186.58) |
| Transfer Out - Major Cap Equip | 160,000.00 | 160,000.00 | .00 | .00 | (160,000.00) |
| 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 - Templview Sewers | 17,277.50 | 31,473.26 | .00 | 31,500.00 | 26.74 |
| Transfer Out - Debt Proceeds | 500,000.00 | 500,000.00 | .00 | 500,000.00 | .00 |
| Principal on Debt | 4,800.00 | 131,727.34 | .00 | 2,331,728.00 | 2,200,000.66 |
| Interest on Debt | 12,477.50 | 31,462.36 | .00 | 73,770.00 | 42,307.64 |
| TOTAL TRANSFERS/DEBT PAYMENTS | 723,025.14 | 1,014,849.54 | .00 | 3,031,998.00 | 2,017,148.46 |
| TOTAL PROGRAM | 1,449,387.13 | 4,935,929.94 | 2,892,512.96 | 14256,827.00 | 6,428,384.10 |