

City of Kirtland

Fund Balances

May 31, 2019

Fund	Fund Name	Jan. 1, 2019 Unencumbered Balance	Current to-date Change	Current Encumbrances	Capital Proj. Reimb. Due	Advances In(Out)	Current Unencumbered Balance
100	General Fund	291,583.31	(125,709.94)	79,469.34	-	-	86,404.03
200	Police Operating Levy	7,313.23	12,276.59	-	-	-	19,589.82
201	Police Pension Fund	6,198.33	4,542.50	-	-	-	10,740.83
202	Fire Operating Levy	9,218.41	87,340.50	-	-	-	96,558.91
203	Senior Citizens/Recreation	17,613.76	1,343.38	1,740.00	-	-	17,217.14
204	Fire Emergency Levy	39,036.71	35,798.27	-	-	-	74,834.98
205	Road Levy	54,133.38	207,757.45	22,301.00	-	-	239,589.83
220	Street Const., Maint. & Rep.	9,406.70	(8,167.07)	-	-	-	1,239.63
221	State Highway Improvement	2,259.47	(142.80)	-	-	-	2,116.67
222	Enforcement & Education	3,549.00	706.00	-	-	-	4,255.00
223	KFD Capital Improvement	25,816.50	4,624.20	12,600.00	-	-	17,840.70
224	Governmental Grants	20,169.47	1,968.55	-	-	-	22,138.02
225	Senior Citizens Fund	157,031.94	7,216.48	5,100.00	-	-	159,148.42
226	OPOTC Police Training Grant	3,080.00	-	-	-	-	3,080.00
227	Law Enforcement Fund	1,234.00	-	-	-	-	1,234.00
228	Recreation Park Fund	1,900.00	-	-	-	-	1,900.00
229	Major Capital Equipment	38,225.69	75,401.45	-	-	-	113,627.14
300	Temple View Sewer Project	97,130.78	(43,101.54)	-	-	-	54,029.24
302	Old Town Sewer Project	(19,334.90)	-	-	-	-	(19,334.90)
303	FEMA - Fire Grants Received	-	-	-	-	-	-
305	Wisner Road Stabilization	93,379.44	-	-	-	-	93,379.44
307	Worrell Road Resurfacing	-	-	-	-	-	-
310	Storm Sewer Improvements	-	-	-	-	-	-
311	SR Route 306 Slope Stabilization	10,512.53	-	-	-	-	10,512.53
312	Eagle Road Resurfacing & Imp's	4,248.00	-	-	-	-	4,248.00
313	Recreation Park Improvements	-	-	-	-	-	-
314	School Crosswalk	188.11	-	-	-	-	188.11
315	SR Route 306 Resurfacing	(77,093.00)	48,524.00	-	-	-	(28,569.00)
316	Raccoon Hill Culvert	7,924.63	-	-	-	-	7,924.63
400	Street Opening Fees	291,110.00	35,300.00	-	-	-	326,410.00
401	Engineers Inspection Fees	85,485.85	4,372.28	-	-	-	89,858.13
402	EPA Soil Inspection Fees	25,700.00	700.00	-	-	-	26,400.00
403	Performance Bonds	200.00	-	-	-	-	200.00
405	Cemetery Trust Fund	2,386.00	-	-	-	-	2,386.00
500	Waste Water - Hickory	60,782.91	4,649.19	-	-	-	65,432.10
501	Waste Water - Rockwood	19,027.71	5,222.48	-	-	-	24,250.19
502	Waste Water - Shenandoah	60,502.75	4,372.70	-	-	-	64,875.45
503	Waste Water - Templeview	(10,851.08)	(10,995.96)	-	-	-	(21,847.04)
600	General Obligation Bond Fund	-	6,035.04	5,600.00	-	-	435.04
		1,339,069.63	360,033.75	126,810.34	-	-	1,572,293.04

City of Kirtland
BALANCE SHEET
MAY 31, 2019

Assets

Current Assets		
Cash in FirstMerit - Operating	1,107,856.47	
Cash in FirstMerit - Payroll	133,091.04	
Star Ohio - General Account	600,971.51	
Petty Cash	700.00	
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Total Current Assets		1,842,619.02
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Total Assets		1,842,619.02
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Liabilities and Fund Equity

Liabilities		
Encumbrances - 2018	117,527.74	
Current Operating Encumbrances	126,810.34	
PERS & PFDPD Withholding	25,280.98	
City/Residence Withholding	(30.02)	
Support/Garnishments	33.41	
Life Insurance Withheld	703.53	
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Total Liabilities		270,325.98
Restricted Funds		
Street Opening Fund	326,410.00	
Engineer Inspection Fund	89,858.13	
EPA Soil Inspection Fund	26,400.00	
Performance Bond Fund	200.00	
Cemetery Trust Fund	2,386.00	
WWTP-Hickory	65,432.10	
WWTP-Rockwood	24,250.19	
WWTP-Shenandoah	64,875.45	
Bond Retirement	435.04	
WWTP-Templeview	(21,847.04)	
Capital Project-Templeview	54,029.24	
Capital Project-School Crosswa	188.11	
Capital Project-Old Town Sewer	(19,334.90)	
Capital Projects-Wisner Stabil	93,379.44	
Capital Project-306 Stabilizat	10,512.53	
Capital Project-Eagle Rd	4,248.00	
Capital Project - SR 306 Resur	(28,569.00)	
Capital Proj-Raccoon Hill	7,924.63	
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Total Restricted Funds		700,777.92
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Total Liabilities & Restricted Funds		971,103.90
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Fund Balance		
Beginning Year's Balance	1,339,069.63	
Less: Restricted Funds	(700,777.92)	
Less: Operating Encumbrances	(126,810.34)	
Current Increase/(Decrease)	360,033.75	
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Total Fund Equity		871,515.12
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Total Liabilities and Fund Equity		1,842,619.02
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City of Kirtland
CONSOLIDATED REVENUE STATEMENT
OPERATING REVENUES

	PERIOD TO DATE	YEAR TO DATE		
	MAY 31, 2019	ACTUAL	BUDGET	BALANCE
GOVERNMENTAL REVENUES				
General Fund				
Property Taxes	17.20	293,535.76	624,700.00	331,164.24
Local Government Funds	24,671.04	96,345.75	315,000.00	218,654.25
City Income Taxes	452,387.16	1,551,516.81	3,850,000.00	2,298,483.19
Fines & Forfeitures	3,445.00	16,978.00	42,500.00	25,522.00
Interest Income	1,279.20	6,278.84	11,000.00	4,721.16
Rental Income	6,245.77	56,904.37	225,000.00	168,095.63
Service Income	1,000.00	52,300.86	124,000.00	71,699.14
Recreation Program Revenues	8,555.00	40,895.80	93,750.00	52,854.20
Other Governmental Reimburs.	4,482.26	11,445.02	56,000.00	44,554.98
Other Revenues	11,151.37	42,841.48	250,000.00	207,158.52
TOTAL GENERAL FUND	513,234.00	2,169,042.69	5,591,950.00	3,422,907.31
Special Revenue - Levies				
Police Operating Fund	3.91	53,943.24	104,900.00	50,956.76
Police Pension Fund	2.48	37,875.85	77,100.00	39,224.15
Fire Operating Levy	11.17	145,673.85	137,000.00	(8,673.85)
Senior Citizens/Recreation	4.56	71,323.26	144,000.00	72,676.74
Fire Emergency Fund	19.85	323,298.27	657,000.00	333,701.73
Road Levy	14.14	259,097.17	469,500.00	210,402.83
TOTAL SRECIAL REV. LEVIES	56.11	891,211.64	1,589,500.00	698,288.36
Special Revenue - Other				
Street Const., Maint. & Repair	31,965.88	152,383.98	380,000.00	227,616.02
State Highway Improvement	2,591.82	12,355.44	30,000.00	17,644.56
Enforcement & Education Fund	128.00	706.00	1,000.00	294.00
KFD Capital Improvement	.00	15,000.00	15,000.00	.00
Major Capital Equipment	9,093.61	75,401.45	165,000.00	89,598.55
Senior Citizens Funding	.00	27,251.45	75,000.00	47,748.55
TOTAL SPECIAL REVENUE-OTHER	43,779.31	283,098.32	666,000.00	382,901.68
OTHER GOVERNMENTAL REVENUES				
Capital Projects				
Old Town Sewer Project	.00	.00	19,335.00	19,335.00
Wisner Bank Stabilization	.00	.00	262,380.00	262,380.00
Finance Software Upgrade	.00	.00	100,000.00	100,000.00
Recreation Park Improvements	.00	.00	300,000.00	300,000.00
S.R. 306 Resurfacing	.00	177,044.82	.00	(177,044.82)
TOTAL CAPITAL PROJECTS	.00	177,044.82	681,715.00	504,670.18

City of Kirtland
CONSOLIDATED REVENUE STATEMENT
OPERATING REVENUES

	PERIOD TO DATE	YEAR TO DATE		
	MAY 31, 2019	ACTUAL	BUDGET	BALANCE
OTHER GOVERNMENTAL REV'S (CONT.)				
Street Opening Fees	.00	35,300.00	25,000.00	(10,300.00)
Engineers Inspection Fees	900.00	5,650.00	20,000.00	14,350.00
EPA Soil Inspection Fee	.00	700.00	2,000.00	1,300.00
Sign Deposit Fees	.00	.00	1,000.00	1,000.00
TOTAL TRUST & AGENCY REV'S	900.00	41,650.00	48,000.00	6,350.00
Proprietary Funds				
Hickory WWTP	825.14	13,170.14	30,000.00	16,829.86
Rockwood WWTP	795.08	16,371.33	34,000.00	17,628.67
Shenandoah WWTP	500.03	9,427.46	20,000.00	10,572.54
Templeview WWTP	600.28	13,933.79	29,500.00	15,566.21
TOTAL PROPRIETARY FUNDS	2,720.53	52,902.72	113,500.00	60,597.28
Debt Service Funds				
General Obligation Bond Fund	160,314.58	160,314.58	3,686,609.00	3,526,294.42
TOTAL DEBT SERVICE FUNDS	160,314.58	160,314.58	3,686,609.00	3,526,294.42
TOTAL OPERATING REVENUES	721,004.53	3,775,264.77	12377,274.00	8,602,009.23

City of Kirtland
CONSOLIDATED STATEMENT-TOTAL
CONSOLIDATED EXPENSES

	PERIOD TO DATE MAY 31, 2019	YEAR TO DATE			UNENCUMBED BALANCE
		ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	395,361.83	1,602,794.29	.00	3,760,426.00	2,157,631.71
SERVICES & SUPPLIES					
Materials & Supplies	5,284.32	24,767.51	1,740.00	55,570.00	29,062.49
Books & Periodicals	.00	835.00	.00	1,300.00	465.00
Uniforms	8,170.98	25,284.45	.00	64,700.00	39,415.55
Memberships	.00	11,309.89	.00	12,550.00	1,240.11
Recruitment & Training	368.00	4,664.86	1,580.00	20,800.00	14,555.14
Travel & Meetings	23.27	172.69	.00	1,475.00	1,302.31
Miscellaneous	107,558.00	645,043.32	.00	1,931,771.00	1,286,727.68
Contract Services	43,827.36	193,644.63	24,973.72	739,850.00	521,231.65
Utilities	13,574.84	72,645.80	.00	187,650.00	115,004.20
Rentals	3,369.11	37,745.61	.00	41,150.00	3,404.39
Advertising	492.40	2,713.10	500.00	6,120.00	2,906.90
Repairs & Maintenance	16,498.41	192,199.06	32,446.40	657,250.00	432,604.54
Equip. Operation & M	10,216.29	57,891.02	5,101.22	196,000.00	133,007.76
Fuel & Oil	4,227.38	32,877.43	.00	90,000.00	57,122.57
TOTAL SERVICES & SUPPLIES	213,610.36	1,301,794.37	66,341.34	4,006,186.00	2,638,050.29
CAPITAL OUTLAY					
Department Equipment	10,936.00	24,425.88	40,388.00	123,500.00	58,686.12
Capital Improvements	(10,949.32)	171,622.36	14,481.00	672,488.00	486,384.64
TOTAL CAPITAL	(13.32)	196,048.24	54,869.00	795,988.00	545,070.76
TRANSFERS/DEBT PAYMENTS					
Transfers	135,967.95	135,967.95	.00	.00	(135,967.95)
Transfer Out - Major Cap Equip	.00	.00	.00	195,000.00	195,000.00
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	24,346.63	24,346.63	.00	31,500.00	7,153.37
Principal on Debt	130,713.67	141,927.34	.00	3,487,459.00	3,345,531.66
Interest on Debt	12,352.20	12,352.20	5,600.00	99,150.00	81,197.80
TOTAL TRANSFERS/DEBT PAYMENTS	303,380.45	314,594.12	5,600.00	3,908,109.00	3,587,914.88
TOTAL PROGRAM	912,339.32	3,415,231.02	126,810.34	12470,709.00	8,928,667.64

City of Kirtland
CONSOLIDATED STATEMENT
GENERAL GOVERNMENT

	PERIOD TO DATE MAY 31, 2019	YEAR TO DATE			UNENCUMB'D BALANCE
		ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	32,265.43	127,898.86	.00	339,606.00	211,707.14
SERVICES & SUPPLIES					
Materials & Supplies	1,242.82	7,624.98	.00	11,020.00	3,395.02
Books & Periodicals	.00	238.00	.00	300.00	62.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	455.00	.00	1,100.00	645.00
Recruitment & Training	50.00	1,290.00	.00	1,800.00	510.00
Travel & Meetings	.00	20.00	.00	175.00	155.00
Miscellaneous	.00	.00	.00	120.00	120.00
Contract Services	21,161.92	93,333.68	14,375.00	223,750.00	116,041.32
Utilities	1,555.13	8,194.04	.00	22,000.00	13,805.96
Rentals	.00	181.25	.00	650.00	468.75
Advertising	196.95	610.30	.00	1,620.00	1,009.70
Repairs & Maintenance	4,549.20	25,847.64	9,400.00	35,000.00	(247.64)
Equip. Operation & Maintenance	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
TOTAL SERVICES & SUPPLIES	28,756.02	137,794.89	23,775.00	297,535.00	135,965.11
CAPITAL OUTLAY					
Department Equipment	.00	.00	35,460.00	40,000.00	4,540.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
TOTAL CAPITAL	.00	.00	35,460.00	40,000.00	4,540.00
PROGRAM TOTAL	61,021.45	265,693.75	59,235.00	677,141.00	352,212.25

City of Kirtland
CONSOLIDATED STATEMENT
POLICE DEPARTMENT

	PERIOD TO DATE MAY 31, 2019	YEAR TO DATE			UNENCUMBED BALANCE
		ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	119,218.28	473,562.77	.00	1,118,455.00	644,892.23
SERVICES & SUPPLIES					
Materials & Supplies	474.08	2,479.48	.00	12,300.00	9,820.52
Books & Periodicals	.00	275.00	.00	500.00	225.00
Uniforms	2,551.32	7,729.89	.00	18,000.00	10,270.11
Memberships	.00	420.00	.00	600.00	180.00
Recruitment & Training	.00	2,435.00	.00	12,900.00	10,465.00
Travel & Meetings	.00	79.00	.00	750.00	671.00
Miscellaneous	.00	.00	.00	.00	.00
Contract Services	4,334.41	17,020.29	.00	41,250.00	24,229.71
Utilities	2,297.73	11,156.22	.00	28,500.00	17,343.78
Rentals	.00	.00	.00	.00	.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	969.39	1,648.68	.00	7,000.00	5,351.32
Equip. Operation & Maintenance	945.82	3,346.07	.00	21,000.00	17,653.93
Fuel & Oil	1,335.65	8,480.03	.00	25,000.00	16,519.97
TOTAL SERVICES & SUPPLIES	12,908.40	55,069.66	.00	167,800.00	112,730.34
CAPITAL OUTLAY					
Department Equipment	10,936.00	10,936.00	.00	55,500.00	44,564.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
TOTAL CAPITAL	10,936.00	10,936.00	.00	55,500.00	44,564.00
PROGRAM TOTAL	143,062.68	539,568.43	.00	1,341,755.00	802,186.57

City of Kirtland
CONSOLIDATED STATEMENT
FIRE DEPARTMENT

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	MAY 31, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	144,303.37	551,109.49	.00	1,271,915.00	720,805.51
SERVICES & SUPPLIES					
Materials & Supplies	.00	982.08	.00	4,750.00	3,767.92
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	3,645.52	4,611.80	.00	19,700.00	15,088.20
Memberships	.00	40.00	.00	500.00	460.00
Recruitment & Training	232.00	436.50	1,580.00	2,500.00	483.50
Travel & Meetings	23.27	73.69	.00	200.00	126.31
Miscellaneous	.00	.00	.00	.00	.00
Contract Services	1,797.23	11,138.83	.00	31,100.00	19,961.17
Utilities	1,600.12	10,216.60	.00	27,500.00	17,283.40
Rentals	.00	.00	.00	.00	.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	1,717.40	4,558.99	960.00	17,500.00	11,981.01
Equip. Operation & Maintenance	4,721.07	15,563.87	.00	35,000.00	19,436.13
Fuel & Oil	1,123.04	4,892.40	.00	15,000.00	10,107.60
TOTAL SERVICES & SUPPLIES	14,859.65	52,514.76	2,540.00	153,750.00	98,695.24
CAPITAL OUTLAY					
Department Equipment	.00	12,544.80	4,928.00	28,000.00	10,527.20
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	14,481.00	20,000.00	5,519.00
TOTAL CAPITAL	.00	12,544.80	19,409.00	48,000.00	16,046.20
PROGRAM TOTAL	159,163.02	616,169.05	21,949.00	1,473,665.00	835,546.95

City of Kirtland
CONSOLIDATED STATEMENT
PUBLIC WORKS

	PERIOD TO DATE MAY 31, 2019	YEAR TO DATE			UNENCUMBED BALANCE
		ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	79,052.33	350,262.82	.00	781,000.00	430,737.18
SERVICES & SUPPLIES					
Materials & Supplies	912.36	3,421.70	.00	8,000.00	4,578.30
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	1,974.14	12,942.76	.00	27,000.00	14,057.24
Memberships	.00	120.00	.00	350.00	230.00
Recruitment & Training	86.00	232.00	.00	3,500.00	3,268.00
Travel & Meetings	.00	.00	.00	100.00	100.00
Miscellaneous	.00	382.65	.00	1,000.00	617.35
Contract Services	812.85	14,635.29	6,200.00	151,000.00	130,164.71
Utilities	4,706.51	25,387.72	.00	61,250.00	35,862.28
Rentals	3,369.11	37,564.36	.00	40,000.00	2,435.64
Advertising	226.45	226.45	.00	.00	(226.45)
Repairs & Maintenance	2,631.54	140,724.35	16,101.00	532,750.00	375,924.65
Equip. Operation & Maintenance	4,549.40	38,981.08	5,101.22	140,000.00	95,917.70
Fuel & Oil	1,768.69	19,505.00	.00	50,000.00	30,495.00
TOTAL SERVICES & SUPPLIES	21,037.05	294,123.36	27,402.22	1,014,950.00	693,424.42
CAPITAL OUTLAY					
Department Equipment	.00	945.08	.00	.00	(945.08)
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
TOTAL CAPITAL	.00	945.08	.00	.00	(945.08)
PROGRAM TOTAL	100,089.38	645,331.26	27,402.22	1,795,950.00	1,123,216.52

City of Kirtland
CONSOLIDATED STATEMENT
PARKS & RECREATION

	PERIOD TO DATE MAY 31, 2019	YEAR TO DATE			UNENCUMBED BALANCE
		ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	12,415.67	62,082.35	.00	149,000.00	86,917.65
SERVICES & SUPPLIES					
Materials & Supplies	2,655.06	10,097.62	1,740.00	18,000.00	6,162.38
Books & Periodicals	.00	322.00	.00	500.00	178.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	45.00	.00	.00	(45.00)
Recruitment & Training	.00	271.36	.00	100.00	(171.36)
Travel & Meetings	.00	.00	.00	250.00	250.00
Miscellaneous	1,940.00	6,594.00	.00	13,950.00	7,356.00
Contract Services	12,120.95	47,307.26	.00	158,500.00	111,192.74
Utilities	2,230.88	12,315.27	.00	33,400.00	21,084.73
Rentals	.00	.00	.00	500.00	500.00
Advertising	.00	1,740.70	.00	3,500.00	1,759.30
Repairs & Maintenance	3,662.05	7,814.33	5,985.40	35,000.00	21,200.27
Equip. Oper & Maint	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
TOTAL SERVICES & SUPPLIES	22,608.94	86,507.54	7,725.40	263,700.00	169,467.06
CAPITAL OUTLAY					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	10,500.00	10,500.00
TOTAL CAPITAL	.00	.00	.00	10,500.00	10,500.00
PROGRAM TOTAL	35,024.61	148,589.89	7,725.40	423,200.00	266,884.71

City of Kirtland
CONSOLIDATED STATEMENT
PLANNING & ZONING

	PERIOD TO DATE	YEAR TO DATE			UNENCUMBED BALANCE
	MAY 31, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	5,855.40	28,765.80	.00	76,500.00	47,734.20
SERVICES & SUPPLIES					
Materials & Supplies	.00	161.65	.00	1,500.00	1,338.35
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	.00	3,009.28	4,398.72	10,250.00	2,842.00
Utilities	.00	.00	.00	.00	.00
Rentals	.00	.00	.00	.00	.00
Advertising	69.00	135.65	500.00	1,000.00	364.35
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	69.00	3,306.58	4,898.72	12,750.00	4,544.70
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	5,924.40	32,072.38	4,898.72	89,250.00	52,278.90

City of Kirtland
CONSOLIDATED STATEMENT
PUBLIC HEALTH

	PERIOD TO DATE MAY 31, 2019	YEAR TO DATE			UNENCUMBED BALANCE
		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	.00	.00	.00	.00
Contract Services	.00	.00	.00	100,000.00	100,000.00
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	.00	.00	100,000.00	100,000.00
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	.00	.00	100,000.00	100,000.00

City of Kirtland
CONSOLIDATED STATEMENT
ENGINEERING

	PERIOD TO DATE MAY 31, 2019	YEAR TO DATE			UNENCUMB'D BALANCE
		ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	.00	1,096.44	.00	4,450.00	3,353.56
SERVICES & SUPPLIES					
Materials & Supplies	.00	.00	.00	.00	.00
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	10,229.89	.00	10,000.00	(229.89)
Recruitment & Training	.00	.00	.00	.00	.00
Travel & Meetings	.00	.00	.00	.00	.00
Miscellaneous	.00	.00	.00	.00	.00
Contract Services	3,600.00	7,200.00	.00	24,000.00	16,800.00
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	3,600.00	17,429.89	.00	34,000.00	16,570.11
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	3,600.00	18,526.33	.00	38,450.00	19,923.67

City of Kirtland
CONSOLIDATED STATEMENT
MISCELLANEOUS GOVERNMENTAL

	PERIOD TO DATE	YEAR TO DATE			
	MAY 31, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	UNENCUMB'D BALANCE
CLAIMS & JUDGEMENTS					
Claims & Judgements	.00	.00	.00	5,000.00	5,000.00
PENSIONS & RETIREMENTS					
Police Pension	10,621.36	66,608.91	.00	161,000.00	94,391.09
Fire Pension	13,573.09	81,712.20	.00	162,750.00	81,037.80
PERS	16,686.97	101,028.91	.00	250,090.00	149,061.09
FICA	3,077.82	11,052.09	.00	26,800.00	15,747.91
TOTAL PENSIONS & RETIREMENTS	43,959.24	260,402.11	.00	600,640.00	340,237.89
WORKERS' COMPENSATION					
Workers' Compensation Paid	1,680.00	4,570.42	.00	75,000.00	70,429.58
EMPLOYEE INSURANCE					
Accident & Life Insurance	387.58	1,664.40	.00	2,950.00	1,285.60
Hospital & Medical Insurance	52,429.33	274,200.17	.00	656,351.00	382,150.83
Medicare Insurance	5,635.77	22,868.95	.00	53,109.00	30,240.05
TOTAL EMPLOYEE INSURANCE	58,452.68	298,733.52	.00	712,410.00	413,676.48
CITY INSURANCE					
Insurance & Bonds	549.00	72,772.00	.00	75,000.00	2,228.00
UNEMPLOYMENT COMPENSATION					
Ohio Bureau of Employment	.00	.00	.00	1,500.00	1,500.00
UNCLASSIFIED					
Miscellaneous	.00	.00	.00	50,000.00	50,000.00
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.	104,640.92	636,478.05	.00	1,544,550.00	908,071.95

City of Kirtland
CONSOLIDATED STATEMENT-Capital Projects
CAPITAL PROJECTS

	PERIOD TO DATE	YEAR TO DATE			
	MAY 31, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	UNENCUMBED BALANCE
CAPITAL PROJECT - TEMPLE VIEW SEWER					
Capital Improvements	.00	43,101.54	.00	43,102.00	.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	(150.32)	.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 - WISNER STABILIZATION					
Capital Improvements	.00	.00	.00	256,200.00	256,200.00
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	.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	.00	.00	.00	.00
Transfers - Storm Water	.00	.00	.00	.00	.00
CAPITAL PROJECT - SR 306 STABILIZATION					
Capital Improvements	.00	.00	.00	10,513.00	10,513.00
CAPITAL PROJECT - EAGLE RD. RESURFACING					
Capital Improvements	.00	.00	.00	4,248.00	4,248.00
CAPITAL PROJECT - REC PARK IMPROVEMENTS					
Capital Improvements	.00	.00	.00	300,000.00	300,000.00
CAPITAL PROJECT - SCHOOL CROSSWALK					
Capital Improvements	(10,799.00)	.00	.00	.00	.00
CAPITAL PROJECT - 306 RESURFACING					
Capital Improvements	.00	128,520.82	.00	.00	(128,520.82)
CAPITAL PROJECT - RACoon HILL CULVERT					
Capital Improvements	.00	.00	.00	7,925.00	7,925.00
 TOTAL CAPITAL PROJECTS	 (10,949.32)	 171,622.36	 .00	 621,988.00	 450,365.64

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

	PERIOD TO DATE	YEAR TO DATE			
	MAY 31, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	UNEXPENDED BALANCE
MISCELLANEOUS NON-GOVERNMENTAL					
NON-GOVERNMENTAL					
Transfers	135,967.95	135,967.95	.00	624,651.00	488,683.05
Contingencies-Capital	.00	.00	.00	.00	.00
Contingencies-Operating	.00	.00	.00	.00	.00
TOTAL MISC. NON-GOVERNMENTAL	135,967.95	135,967.95	.00	624,651.00	488,683.05
TRUST & AGENCY					
TRUST & AGNECY					
Street Opening Expense	.00	.00	.00	25,000.00	25,000.00
Engineer Inspection Expense	977.08	1,277.72	.00	10,000.00	8,722.28
EPA Soil Inspection Expenses	.00	.00	.00	.00	.00
Sign Deposit - Refunds	.00	.00	.00	1,000.00	1,000.00
Regency Woods Fund Expense	.00	.00	.00	.00	.00
Cemetery Trust Expenses	.00	.00	.00	.00	.00
TOTAL TRUST & AGENCY	977.08	1,277.72	.00	36,000.00	34,722.28
DEBT SERVICE					
GENERAL OBLIGATION BOND FUND					
Transfer Out	.00	.00	.00	.00	.00
Principal on Debt	130,713.67	141,927.34	.00	3,487,459.00	3,345,531.66
Interest on Debt	12,352.20	12,352.20	5,600.00	99,150.00	81,197.80
TOTAL GENERAL OBLIGATION FUND	143,065.87	154,279.54	5,600.00	3,586,609.00	3,426,729.46

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

	PERIOD TO DATE	YEAR TO DATE			
	MAY 31, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	UNENCUMB'D BALANCE
Personal Services	2,251.35	8,015.76	.00	19,500.00	11,484.24
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	310.90	.00	1,500.00	1,189.10
Contract Services	.00	.00	.00	.00	.00
Utilities	1,184.47	5,375.95	.00	15,000.00	9,624.05
Rentals	.00	.00	.00	.00	.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	2,968.83	11,600.96	.00	30,000.00	18,399.04
Repairs & Maintenance	.00	4.11	.00	.00	(4.11)
Equip. Operation & Maint.	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
TOTAL SERVICES & SUPPLIES	4,153.30	17,291.92	.00	46,500.00	29,208.08
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	24,346.63	24,346.63	.00	31,500.00	7,153.37
Principal on Debt	.00	.00	.00	.00	.00
Interest on Debt	.00	.00	.00	.00	.00
TOTAL TRANSFERS/DEBT PAYMENTS	24,346.63	24,346.63	.00	31,500.00	7,153.37
PROGRAM TOTAL	30,751.28	49,654.31	.00	117,500.00	67,845.69