

City of Kirtland

Fund Balances  
September 30, 2019

| Fund | Fund Name                                  | Jan. 1, 2019<br>Unencumbered<br>Balance | Current<br>to-date<br>Change | Current<br>Encumbrances | Capital Proj.<br>Reimb.<br>Due | Advances<br>In(Out) | Current<br>Unencumbered<br>Balance |
|------|--------------------------------------------|-----------------------------------------|------------------------------|-------------------------|--------------------------------|---------------------|------------------------------------|
| 100  | General Fund                               | 291,583.31                              | 292,873.64                   | 99,490.13               | -                              | -                   | 484,966.82                         |
| 200  | Police Operating Levy                      | 7,313.23                                | 29,228.02                    | -                       | -                              | -                   | 36,541.25                          |
| 201  | Police Pension Fund                        | 6,198.33                                | 15,534.15                    | -                       | -                              | -                   | 21,732.48                          |
| 202  | Fire Operating Levy                        | 9,218.41                                | 33,071.64                    | -                       | -                              | -                   | 42,290.05                          |
| 203  | Senior Citizens/Recreation                 | 17,613.76                               | 22,250.29                    | 1,024.16                | -                              | -                   | 38,839.89                          |
| 204  | Fire Emergency Levy                        | 39,036.71                               | 126,713.36                   | -                       | -                              | -                   | 165,750.07                         |
| 205  | Road Levy                                  | 54,133.38                               | 384,711.38                   | 358,398.46              | -                              | -                   | 80,446.30                          |
| 220  | Street Const., Maint. & Rep.               | 9,406.70                                | 11,344.43                    | -                       | -                              | -                   | 20,751.13                          |
| 221  | State Highway Improvement                  | 2,259.47                                | 1,831.95                     | -                       | -                              | -                   | 4,091.42                           |
| 222  | Enforcement & Education                    | 3,549.00                                | 1,021.00                     | -                       | -                              | -                   | 4,570.00                           |
| 223  | KFD Capital Improvement                    | 25,816.50                               | 4,166.30                     | 12,600.00               | -                              | -                   | 17,382.80                          |
| 224  | Governmental Grants                        | 20,169.47                               | 1,968.55                     | -                       | -                              | -                   | 22,138.02                          |
| 225  | Senior Citizens Fund                       | 157,031.94                              | (5,044.28)                   | 14,050.00               | -                              | -                   | 137,937.66                         |
| 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                               | (70,047.14)                  | -                       | -                              | -                   | (31,821.45)                        |
| 300  | Temple View Sewer Project                  | 97,130.78                               | (43,101.54)                  | -                       | -                              | -                   | 54,029.24                          |
| 302  | Old Town Sewer Project                     | (19,334.90)                             | 47,267.24                    | 27,932.24               | -                              | -                   | 0.10                               |
| 303  | FEMA - Fire Grants Received                | -                                       | -                            | -                       | -                              | -                   | -                                  |
| 305  | Wisner Road South Stabilization            | 93,379.44                               | 142,267.50                   | 135,003.00              | -                              | -                   | 100,643.94                         |
| 306  | SR 306 Realignment & Signal                | -                                       | -                            | -                       | -                              | -                   | -                                  |
| 307  | Worrell Road Resurfacing                   | -                                       | -                            | -                       | -                              | -                   | -                                  |
| 310  | Storm Sewer Improvements                   | -                                       | -                            | -                       | -                              | -                   | -                                  |
| 311  | SR Route 306 Slope Stabilization           | 10,512.53                               | (10,513.00)                  | -                       | -                              | -                   | (0.47)                             |
| 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)                             | 239,766.00                   | 13,028.36               | -                              | -                   | 149,644.64                         |
| 316  | Raccoon Hill Culvert                       | 7,924.63                                | -                            | -                       | -                              | -                   | 7,924.63                           |
| 317  | Tibbets Road Culvert Repair                | -                                       | 43,771.07                    | 43,771.07               | -                              | -                   | -                                  |
| 318  | Raccoon Hill Drive Outfall Improvement     | -                                       | 24,743.57                    | 24,743.57               | -                              | -                   | -                                  |
| 319  | Fox Hill Drive Drainage Improvement        | -                                       | 24,266.12                    | 24,266.12               | -                              | -                   | -                                  |
| 320  | Gildersleeve Drive Culvert Extension       | -                                       | 42,126.08                    | 42,126.08               | -                              | -                   | -                                  |
| 321  | Wisner Road North Streambank Stabilization | -                                       | 98,032.64                    | 98,032.64               | -                              | -                   | -                                  |
| 400  | Street Opening Fees                        | 291,110.00                              | 49,200.00                    | -                       | -                              | -                   | 340,310.00                         |
| 401  | Engineers Inspection Fees                  | 85,485.85                               | 3,802.55                     | -                       | -                              | -                   | 89,288.40                          |
| 402  | EPA Soil Inspection Fees                   | 25,700.00                               | 1,400.00                     | -                       | -                              | -                   | 27,100.00                          |
| 403  | Performance Bonds                          | 200.00                                  | 49,666.66                    | -                       | -                              | -                   | 49,866.66                          |
| 405  | Cemetery Trust Fund                        | 2,386.00                                | -                            | -                       | -                              | -                   | 2,386.00                           |
| 500  | Waste Water - Hickory                      | 60,782.91                               | 5,202.24                     | 1,100.00                | -                              | -                   | 64,885.15                          |
| 501  | Waste Water - Rockwood                     | 19,027.71                               | 11,296.26                    | -                       | -                              | -                   | 30,323.97                          |
| 502  | Waste Water - Shenandoah                   | 60,502.75                               | 2,686.22                     | -                       | -                              | -                   | 63,188.97                          |
| 503  | Waste Water - Templeview                   | (10,851.08)                             | (11,946.34)                  | -                       | -                              | -                   | (22,797.42)                        |
| 600  | General Obligation Bond Fund               | -                                       | 27,040.66                    | 5,600.00                | -                              | -                   | 21,440.66                          |
|      |                                            | 1,339,069.63                            | 1,596,597.22                 | 901,165.83              | -                              | -                   | 2,034,501.02                       |

City of Kirtland  
CONSOLIDATED REVENUE STATEMENT  
OPERATING REVENUES

|                                    | PERIOD TO DATE      | YEAR TO DATE        |                     |                     |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                    | SEPTEMBER 30, 2019  | ACTUAL              | BUDGET              | BALANCE             |
| <b>GOVERNMENTAL REVENUES</b>       |                     |                     |                     |                     |
| General Fund                       |                     |                     |                     |                     |
| Property Taxes                     | 171,092.30          | 539,825.57          | 694,342.00          | 154,516.43          |
| Local Government Funds             | 24,334.21           | 231,320.46          | 315,000.00          | 83,679.54           |
| City Income Taxes                  | 284,308.35          | 2,883,425.79        | 3,850,000.00        | 966,574.21          |
| Fines & Forfeitures                | 2,951.59            | 31,327.59           | 42,500.00           | 11,172.41           |
| Interest Income                    | 1,129.45            | 11,057.04           | 11,000.00           | (57.04)             |
| Rental Income                      | 35,692.94           | 157,358.40          | 240,000.00          | 82,641.60           |
| Service Income                     | 1,110.00            | 83,251.29           | 132,000.00          | 48,748.71           |
| Recreation Program Revenues        | 5,361.00            | 57,730.80           | 95,750.00           | 38,019.20           |
| Other Governmental Reimburs.       | .00                 | 37,636.14           | 78,101.00           | 40,464.86           |
| Other Revenues                     | 1,083.20            | 64,051.67           | 174,840.00          | 110,788.33          |
| <b>TOTAL GENERAL FUND</b>          | <b>527,063.04</b>   | <b>4,096,984.75</b> | <b>5,633,533.00</b> | <b>1,536,548.25</b> |
| Special Revenue - Levies           |                     |                     |                     |                     |
| Police Operating Fund              | 29,836.66           | 104,227.99          | 104,947.00          | 719.01              |
| Police Pension Fund                | 22,584.75           | 75,534.18           | 77,128.00           | 1,593.82            |
| Fire Operating Levy                | (35,802.76)         | 138,071.67          | 138,958.00          | 886.33              |
| Senior Citizens/Recreation         | 36,169.77           | 141,675.24          | 144,385.00          | 2,709.76            |
| Fire Emergency Fund                | 187,991.03          | 644,213.36          | 657,526.00          | 13,312.64           |
| Road Levy                          | 147,955.28          | 486,037.05          | 504,661.00          | 18,623.95           |
| <b>TOTAL SRECIAL REV. LEVIES</b>   | <b>388,734.73</b>   | <b>1,589,759.49</b> | <b>1,627,605.00</b> | <b>37,845.51</b>    |
| Special Revenue - Other            |                     |                     |                     |                     |
| Street Const., Maint. & Repair     | 46,748.23           | 300,047.93          | 380,000.00          | 79,952.07           |
| State Highway Improvement          | 3,790.39            | 24,328.18           | 30,000.00           | 5,671.82            |
| Enforcement & Education Fund       | .00                 | 1,021.00            | 1,000.00            | (21.00)             |
| KFD Capital Improvement            | .00                 | 15,000.00           | 15,000.00           | .00                 |
| Major Capital Equipment            | 4,541.29            | 124,952.86          | 165,000.00          | 40,047.14           |
| Senior Citizens Funding            | .00                 | 27,251.45           | 75,000.00           | 47,748.55           |
| <b>TOTAL SPECIAL REVENUE-OTHER</b> | <b>55,079.91</b>    | <b>492,601.42</b>   | <b>666,000.00</b>   | <b>173,398.58</b>   |
| <b>OTHER GOVERNMENTAL REVENUES</b> |                     |                     |                     |                     |
| Capital Projects                   |                     |                     |                     |                     |
| Old Town Sewer Project             | .00                 | 50,000.00           | 50,000.00           | .00                 |
| Wisner Bank Stabilization          | 7,264.50            | 187,972.60          | 285,000.00          | 97,027.40           |
| 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               | (154,110.72)        | 416,183.06          | 287,368.00          | (128,815.06)        |
| Tibbets Road Culvert Repair        | .00                 | 46,000.00           | 46,000.00           | .00                 |
| Raccoon Hill Outfall Improve       | .00                 | 26,000.00           | 26,000.00           | .00                 |
| Fox Hill Drainage Improv           | .00                 | 25,500.00           | 25,500.00           | .00                 |
| Gildersleeve Culvert Extension     | .00                 | 44,000.00           | 44,000.00           | .00                 |
| Wisner Rd North Streambank         | .00                 | 103,000.00          | 103,000.00          | .00                 |
| <b>TOTAL CAPITAL PROJECTS</b>      | <b>(146,846.22)</b> | <b>898,655.66</b>   | <b>1,266,868.00</b> | <b>368,212.34</b>   |

City of Kirtland  
CONSOLIDATED REVENUE STATEMENT  
OPERATING REVENUES

|                                         | PERIOD TO DATE     | YEAR TO DATE        |                     |                     |
|-----------------------------------------|--------------------|---------------------|---------------------|---------------------|
|                                         | SEPTEMBER 30, 2019 | ACTUAL              | BUDGET              | BALANCE             |
| <b>OTHER GOVERNMENTAL REV'S (CONT.)</b> |                    |                     |                     |                     |
| Street Opening Fees                     | 4,950.00           | 70,400.00           | 25,000.00           | (45,400.00)         |
| Engineers Inspection Fees               | .00                | 8,700.00            | 20,000.00           | 11,300.00           |
| EPA Soil Inspection Fee                 | 100.00             | 1,400.00            | 2,000.00            | 600.00              |
| Sign Deposit Fees                       | .00                | 49,666.66           | 1,000.00            | (48,666.66)         |
| <b>TOTAL TRUST &amp; AGENCY REV'S</b>   | <b>5,050.00</b>    | <b>130,166.66</b>   | <b>48,000.00</b>    | <b>(82,166.66)</b>  |
| <b>Proprietary Funds</b>                |                    |                     |                     |                     |
| Hickory WWTP                            | 250.00             | 18,420.14           | 30,000.00           | 11,579.86           |
| Rockwood WWTP                           | 155.00             | 28,146.33           | 34,000.00           | 5,853.67            |
| Shenandoah WWTP                         | 50.00              | 12,807.46           | 20,000.00           | 7,192.54            |
| Templeview WWTP                         | 865.28             | 20,499.07           | 29,500.00           | 9,000.93            |
| <b>TOTAL PROPRIETARY FUNDS</b>          | <b>1,320.28</b>    | <b>79,873.00</b>    | <b>113,500.00</b>   | <b>33,627.00</b>    |
| <b>Debt Service Funds</b>               |                    |                     |                     |                     |
| General Obligation Bond Fund            | .00                | 3,602,718.95        | 3,686,609.00        | 83,890.05           |
| <b>TOTAL DEBT SERVICE FUNDS</b>         | <b>.00</b>         | <b>3,602,718.95</b> | <b>3,686,609.00</b> | <b>83,890.05</b>    |
| <b>TOTAL OPERATING REVENUES</b>         | <b>830,401.74</b>  | <b>10890,759.93</b> | <b>13042,115.00</b> | <b>2,151,355.07</b> |

City of Kirtland  
CONSOLIDATED STATEMENT  
GENERAL GOVERNMENT

|                                      | PERIOD TO DATE<br>SEPTEMBER 30, 2019 | YEAR TO DATE      |                  |                          | UNENCUMB'D<br>BALANCE |
|--------------------------------------|--------------------------------------|-------------------|------------------|--------------------------|-----------------------|
|                                      |                                      | ACTUAL            | ENCUMBRANCES     | CURRENT<br>APPROPRIATION |                       |
| Personal Services                    | 25,845.09                            | 232,154.92        | .00              | 359,156.00               | 127,001.08            |
| <b>SERVICES &amp; SUPPLIES</b>       |                                      |                   |                  |                          |                       |
| Materials & Supplies                 | 335.16                               | 10,116.91         | .00              | 11,020.00                | 903.09                |
| Books & Periodicals                  | .00                                  | 554.00            | .00              | 300.00                   | (254.00)              |
| Uniforms                             | .00                                  | .00               | .00              | .00                      | .00                   |
| Memberships                          | .00                                  | 555.00            | .00              | 1,100.00                 | 545.00                |
| Recruitment & Training               | 20.00                                | 1,600.00          | .00              | 1,800.00                 | 200.00                |
| Travel & Meetings                    | .00                                  | 20.00             | .00              | 175.00                   | 155.00                |
| Miscellaneous                        | .00                                  | .00               | .00              | 120.00                   | 120.00                |
| Contract Services                    | 23,667.51                            | 167,551.98        | 14,253.19        | 234,750.00               | 52,944.83             |
| Utilities                            | 1,499.22                             | 14,239.82         | .00              | 22,000.00                | 7,760.18              |
| Rentals                              | 161.25                               | 503.75            | .00              | 650.00                   | 146.25                |
| Advertising                          | 76.90                                | 1,041.80          | .00              | 1,620.00                 | 578.20                |
| Repairs & Maintenance                | 1,292.32                             | 35,424.11         | 5,700.00         | 35,000.00                | (6,124.11)            |
| Equip. Operation & Maintenance       | .00                                  | .00               | .00              | .00                      | .00                   |
| Fuel & Oil                           | .00                                  | .00               | .00              | .00                      | .00                   |
| <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>27,052.36</b>                     | <b>231,607.37</b> | <b>19,953.19</b> | <b>308,535.00</b>        | <b>56,974.44</b>      |
| <b>CAPITAL OUTLAY</b>                |                                      |                   |                  |                          |                       |
| Department Equipment                 | 2,650.00                             | 2,650.00          | 32,810.00        | 40,000.00                | 4,540.00              |
| Office Equipment                     | .00                                  | .00               | .00              | .00                      | .00                   |
| Capital Improvements                 | .00                                  | 20,816.78         | 1,683.22         | 22,500.00                | .00                   |
| <b>TOTAL CAPITAL</b>                 | <b>2,650.00</b>                      | <b>23,466.78</b>  | <b>34,493.22</b> | <b>62,500.00</b>         | <b>4,540.00</b>       |
| <b>PROGRAM TOTAL</b>                 | <b>55,547.45</b>                     | <b>487,229.07</b> | <b>54,446.41</b> | <b>730,191.00</b>        | <b>188,515.52</b>     |

City of Kirtland  
CONSOLIDATED STATEMENT  
POLICE DEPARTMENT

|                                      | PERIOD TO DATE     | YEAR TO DATE      |                  |                       |                    |
|--------------------------------------|--------------------|-------------------|------------------|-----------------------|--------------------|
|                                      | SEPTEMBER 30, 2019 | ACTUAL            | ENCUMBRANCES     | CURRENT APPROPRIATION | UNENCUMB'D BALANCE |
| Personal Services                    | 80,204.65          | 781,555.49        | .00              | 1,118,455.00          | 336,899.51         |
| <b>SERVICES &amp; SUPPLIES</b>       |                    |                   |                  |                       |                    |
| Materials & Supplies                 | 1,243.30           | 5,134.50          | .00              | 12,300.00             | 7,165.50           |
| Books & Periodicals                  | .00                | 275.00            | .00              | 500.00                | 225.00             |
| Uniforms                             | 1,234.63           | 13,367.67         | .00              | 19,200.00             | 5,832.33           |
| Memberships                          | .00                | 615.00            | .00              | 600.00                | (15.00)            |
| Recruitment & Training               | 1,190.35           | 7,382.41          | .00              | 12,900.00             | 5,517.59           |
| Travel & Meetings                    | 26.00              | 105.00            | .00              | 750.00                | 645.00             |
| Miscellaneous                        | .00                | .00               | .00              | .00                   | .00                |
| Contract Services                    | 2,240.59           | 28,612.56         | .00              | 41,250.00             | 12,637.44          |
| Utilities                            | 2,177.03           | 19,918.37         | .00              | 28,500.00             | 8,581.63           |
| Rentals                              | .00                | .00               | .00              | .00                   | .00                |
| Advertising                          | .00                | .00               | .00              | .00                   | .00                |
| Repairs & Maintenance                | 234.76             | 2,194.57          | .00              | 7,000.00              | 4,805.43           |
| Equip. Operation & Maintenance       | 1,609.07           | 7,203.33          | .00              | 21,000.00             | 13,796.67          |
| Fuel & Oil                           | 1,475.68           | 17,021.03         | .00              | 25,000.00             | 7,978.97           |
| <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>11,431.41</b>   | <b>101,829.44</b> | <b>.00</b>       | <b>169,000.00</b>     | <b>67,170.56</b>   |
| <b>CAPITAL OUTLAY</b>                |                    |                   |                  |                       |                    |
| Department Equipment                 | .00                | 10,936.00         | 32,246.00        | 55,500.00             | 12,318.00          |
| Office Equipment                     | .00                | .00               | .00              | .00                   | .00                |
| Capital Improvements                 | .00                | .00               | .00              | .00                   | .00                |
| <b>TOTAL CAPITAL</b>                 | <b>.00</b>         | <b>10,936.00</b>  | <b>32,246.00</b> | <b>55,500.00</b>      | <b>12,318.00</b>   |
| <b>PROGRAM TOTAL</b>                 | <b>91,636.06</b>   | <b>894,320.93</b> | <b>32,246.00</b> | <b>1,342,955.00</b>   | <b>416,388.07</b>  |

City of Kirtland  
CONSOLIDATED STATEMENT  
FIRE DEPARTMENT

|                                      | PERIOD TO DATE     | YEAR TO DATE        |                  |                          | UNENCUMB'D<br>BALANCE |
|--------------------------------------|--------------------|---------------------|------------------|--------------------------|-----------------------|
|                                      | SEPTEMBER 30, 2019 | ACTUAL              | ENCUMBRANCES     | CURRENT<br>APPROPRIATION |                       |
| Personal Services                    | 62,233.79          | 933,655.43          | .00              | 1,271,915.00             | 338,259.57            |
| <b>SERVICES &amp; SUPPLIES</b>       |                    |                     |                  |                          |                       |
| Materials & Supplies                 | 385.95             | 4,854.81            | .00              | 4,750.00                 | (104.81)              |
| Books & Periodicals                  | .00                | .00                 | .00              | .00                      | .00                   |
| Uniforms                             | 840.57             | 10,303.52           | .00              | 19,700.00                | 9,396.48              |
| Memberships                          | .00                | 140.00              | .00              | 500.00                   | 360.00                |
| Recruitment & Training               | .00                | 2,503.50            | .00              | 2,500.00                 | (3.50)                |
| Travel & Meetings                    | 18.71              | 108.45              | .00              | 200.00                   | 91.55                 |
| Miscellaneous                        | .00                | .00                 | .00              | .00                      | .00                   |
| Contract Services                    | 3,075.43           | 25,631.38           | .00              | 31,100.00                | 5,468.62              |
| Utilities                            | 1,537.45           | 16,355.42           | .00              | 27,500.00                | 11,144.58             |
| Rentals                              | .00                | .00                 | .00              | .00                      | .00                   |
| Advertising                          | .00                | .00                 | .00              | .00                      | .00                   |
| Repairs & Maintenance                | 1,190.44           | 8,175.36            | 480.00           | 17,500.00                | 8,844.64              |
| Equip. Operation & Maintenance       | 2,070.77           | 25,554.78           | .00              | 35,000.00                | 9,445.22              |
| Fuel & Oil                           | 710.11             | 8,915.94            | .00              | 15,000.00                | 6,084.06              |
| <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>9,829.43</b>    | <b>102,543.16</b>   | <b>480.00</b>    | <b>153,750.00</b>        | <b>50,726.84</b>      |
| <b>CAPITAL OUTLAY</b>                |                    |                     |                  |                          |                       |
| Department Equipment                 | .00                | 17,930.70           | .00              | 28,000.00                | 10,069.30             |
| Office Equipment                     | .00                | .00                 | .00              | .00                      | .00                   |
| Capital Improvements                 | .00                | 1,881.00            | 12,600.00        | 20,000.00                | 5,519.00              |
| <b>TOTAL CAPITAL</b>                 | <b>.00</b>         | <b>19,811.70</b>    | <b>12,600.00</b> | <b>48,000.00</b>         | <b>15,588.30</b>      |
| <b>PROGRAM TOTAL</b>                 | <b>72,063.22</b>   | <b>1,056,010.29</b> | <b>13,080.00</b> | <b>1,473,665.00</b>      | <b>404,574.71</b>     |

City of Kirtland  
CONSOLIDATED STATEMENT  
PUBLIC WORKS

|                                      | PERIOD TO DATE     | YEAR TO DATE      |                   |                          | UNENCUMB'D<br>BALANCE |
|--------------------------------------|--------------------|-------------------|-------------------|--------------------------|-----------------------|
|                                      | SEPTEMBER 30, 2019 | ACTUAL            | ENCUMBRANCES      | CURRENT<br>APPROPRIATION |                       |
| Personal Services                    | 46,906.67          | 544,203.24        | .00               | 781,000.00               | 236,796.76            |
| <b>SERVICES &amp; SUPPLIES</b>       |                    |                   |                   |                          |                       |
| Materials & Supplies                 | 8.99               | 4,816.25          | .00               | 8,000.00                 | 3,183.75              |
| Books & Periodicals                  | .00                | .00               | .00               | .00                      | .00                   |
| Uniforms                             | 1,183.65           | 19,360.91         | .00               | 27,000.00                | 7,639.09              |
| Memberships                          | .00                | 220.00            | .00               | 350.00                   | 130.00                |
| Recruitment & Training               | 147.00             | 1,007.75          | .00               | 3,500.00                 | 2,492.25              |
| Travel & Meetings                    | .00                | .00               | .00               | 100.00                   | 100.00                |
| Miscellaneous                        | .00                | 482.65            | .00               | 1,000.00                 | 517.35                |
| Contract Services                    | 3,141.67           | 27,402.88         | 349,601.90        | 151,000.00               | (226,004.78)          |
| Utilities                            | 4,359.02           | 43,309.66         | .00               | 61,250.00                | 17,940.34             |
| Rentals                              | .00                | 73,270.42         | .00               | 74,175.00                | 904.58                |
| Advertising                          | 226.45             | 669.95            | .00               | .00                      | (669.95)              |
| Repairs & Maintenance                | (18,597.79)        | 149,969.09        | 13,483.36         | 532,750.00               | 369,297.55            |
| Equip. Operation & Maintenance       | 3,745.69           | 51,672.55         | 5,087.91          | 140,000.00               | 83,239.54             |
| Fuel & Oil                           | 1,724.47           | 29,702.67         | .00               | 50,000.00                | 20,297.33             |
| <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>(4,060.85)</b>  | <b>401,884.78</b> | <b>368,173.17</b> | <b>1,049,125.00</b>      | <b>279,067.05</b>     |
| <b>CAPITAL OUTLAY</b>                |                    |                   |                   |                          |                       |
| Department Equipment                 | .00                | 945.08            | .00               | .00                      | (945.08)              |
| Office Equipment                     | .00                | .00               | .00               | .00                      | .00                   |
| Capital Improvements                 | .00                | .00               | .00               | .00                      | .00                   |
| <b>TOTAL CAPITAL</b>                 | <b>.00</b>         | <b>945.08</b>     | <b>.00</b>        | <b>.00</b>               | <b>(945.08)</b>       |
| <b>PROGRAM TOTAL</b>                 | <b>42,845.82</b>   | <b>947,033.10</b> | <b>368,173.17</b> | <b>1,830,125.00</b>      | <b>514,918.73</b>     |

City of Kirtland  
CONSOLIDATED STATEMENT  
PARKS & RECREATION

|                                      | PERIOD TO DATE     | YEAR TO DATE      |                  |                          | UNENCUMB'D<br>BALANCE |
|--------------------------------------|--------------------|-------------------|------------------|--------------------------|-----------------------|
|                                      | SEPTEMBER 30, 2019 | ACTUAL            | ENCUMBRANCES     | CURRENT<br>APPROPRIATION |                       |
| Personal Services                    | 10,691.55          | 111,750.03        | .00              | 149,000.00               | 37,249.97             |
| <b>SERVICES &amp; SUPPLIES</b>       |                    |                   |                  |                          |                       |
| Materials & Supplies                 | 1,747.87           | 12,991.48         | 1,024.16         | 18,000.00                | 3,984.36              |
| Books & Periodicals                  | 222.40             | 544.40            | .00              | 500.00                   | (44.40)               |
| Uniforms                             | .00                | .00               | .00              | .00                      | .00                   |
| Memberships                          | .00                | 45.00             | .00              | .00                      | (45.00)               |
| Recruitment & Training               | .00                | 341.36            | .00              | 100.00                   | (241.36)              |
| Travel & Meetings                    | .00                | .00               | .00              | 250.00                   | 250.00                |
| Miscellaneous                        | 885.21             | 13,251.21         | .00              | 13,950.00                | 698.79                |
| Contract Services                    | 4,825.26           | 72,370.45         | 1,400.00         | 158,500.00               | 84,729.55             |
| Utilities                            | 2,038.66           | 19,170.65         | .00              | 33,400.00                | 14,229.35             |
| Rentals                              | .00                | .00               | .00              | 500.00                   | 500.00                |
| Advertising                          | 1,416.83           | 3,157.53          | .00              | 3,500.00                 | 342.47                |
| Repairs & Maintenance                | 2,440.73           | 17,159.06         | 5,679.81         | 35,000.00                | 12,161.13             |
| Equip. Oper & Maint                  | .00                | 26.26             | .00              | .00                      | (26.26)               |
| Fuel & Oil                           | .00                | .00               | .00              | .00                      | .00                   |
| <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>13,576.96</b>   | <b>139,057.40</b> | <b>8,103.97</b>  | <b>263,700.00</b>        | <b>116,538.63</b>     |
| <b>CAPITAL OUTLAY</b>                |                    |                   |                  |                          |                       |
| Department Equipment                 | .00                | .00               | .00              | .00                      | .00                   |
| Office Equipment                     | .00                | .00               | .00              | .00                      | .00                   |
| Capital Improvements                 | .00                | .00               | 10,000.00        | 10,500.00                | 500.00                |
| <b>TOTAL CAPITAL</b>                 | <b>.00</b>         | <b>.00</b>        | <b>10,000.00</b> | <b>10,500.00</b>         | <b>500.00</b>         |
| <b>PROGRAM TOTAL</b>                 | <b>24,268.51</b>   | <b>250,807.43</b> | <b>18,103.97</b> | <b>423,200.00</b>        | <b>154,288.60</b>     |



City of Kirtland  
CONSOLIDATED STATEMENT  
PLANNING & ZONING

|                                      | PERIOD TO DATE     | YEAR TO DATE     |              |                          | UNENCUMBED<br>BALANCE |
|--------------------------------------|--------------------|------------------|--------------|--------------------------|-----------------------|
|                                      | SEPTEMBER 30, 2019 | ACTUAL           | ENCUMBRANCES | CURRENT<br>APPROPRIATION |                       |
| Personal Services                    | 5,233.60           | 45,860.20        | .00          | 69,400.00                | 23,539.80             |
| <b>SERVICES &amp; SUPPLIES</b>       |                    |                  |              |                          |                       |
| Materials & Supplies                 | .00                | 1,325.65         | .00          | 1,500.00                 | 174.35                |
| Books & Periodicals                  | .00                | .00              | .00          | .00                      | .00                   |
| Uniforms                             | .00                | .00              | .00          | .00                      | .00                   |
| Memberships                          | .00                | .00              | .00          | .00                      | .00                   |
| Recruitment & Training               | .00                | 255.10           | .00          | .00                      | (255.10)              |
| Travel & Meetings                    | .00                | .00              | .00          | .00                      | .00                   |
| Miscellaneous                        | .00                | .00              | .00          | .00                      | .00                   |
| Contract Services                    | .00                | 7,368.56         | .00          | 10,250.00                | 2,881.44              |
| Utilities                            | .00                | .00              | .00          | .00                      | .00                   |
| Rentals                              | .00                | .00              | .00          | .00                      | .00                   |
| Advertising                          | 69.00              | 500.74           | .00          | 1,000.00                 | 499.26                |
| 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>69.00</b>       | <b>9,450.05</b>  | <b>.00</b>   | <b>12,750.00</b>         | <b>3,299.95</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>5,302.60</b>    | <b>55,310.25</b> | <b>.00</b>   | <b>82,150.00</b>         | <b>26,839.75</b>      |

City of Kirtland  
CONSOLIDATED STATEMENT  
PUBLIC HEALTH

|                                      | PERIOD TO DATE     | YEAR TO DATE |              |                          | UNENCUMB'D<br>BALANCE |
|--------------------------------------|--------------------|--------------|--------------|--------------------------|-----------------------|
|                                      | SEPTEMBER 30, 2019 | ACTUAL       | ENCUMBRANCES | CURRENT<br>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                | .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                   |
| <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>.00</b>         | <b>.00</b>   | <b>.00</b>   | <b>100,000.00</b>        | <b>100,000.00</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>.00</b>   | <b>.00</b>   | <b>100,000.00</b>        | <b>100,000.00</b>     |

City of Kirtland  
CONSOLIDATED STATEMENT  
ENGINEERING

|                                      | PERIOD TO DATE     | YEAR TO DATE     |              |                          | UNENCUMBD<br>BALANCE |
|--------------------------------------|--------------------|------------------|--------------|--------------------------|----------------------|
|                                      | SEPTEMBER 30, 2019 | ACTUAL           | ENCUMBRANCES | CURRENT<br>APPROPRIATION |                      |
| Personal Services                    | .00                | 1,096.44         | .00          | 4,450.00                 | 3,353.56             |
| <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                | 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                    | 1,800.00           | 14,400.00        | .00          | 24,000.00                | 9,600.00             |
| 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>24,629.89</b> | <b>.00</b>   | <b>34,000.00</b>         | <b>9,370.11</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>1,800.00</b>    | <b>25,726.33</b> | <b>.00</b>   | <b>38,450.00</b>         | <b>12,723.67</b>     |

City of Kirtland  
CONSOLIDATED STATEMENT  
MISCELLANEOUS GOVERNMENTAL

|                                                   | PERIOD TO DATE     | YEAR TO DATE        |              |                          | UNENCUMB'D<br>BALANCE |
|---------------------------------------------------|--------------------|---------------------|--------------|--------------------------|-----------------------|
|                                                   | SEPTEMBER 30, 2019 | ACTUAL              | ENCUMBRANCES | CURRENT<br>APPROPRIATION |                       |
| <b>CLAIMS &amp; JUDGEMENTS</b>                    |                    |                     |              |                          |                       |
| Claims & Judgements                               | .00                | 490.30              | .00          | 5,000.00                 | 4,509.70              |
| <b>PENSIONS &amp; RETIREMENTS</b>                 |                    |                     |              |                          |                       |
| Police Pension                                    | 15,979.66          | 113,421.99          | .00          | 161,000.00               | 47,578.01             |
| Fire Pension                                      | 19,418.38          | 141,304.23          | .00          | 162,750.00               | 21,445.77             |
| PERS                                              | 23,577.07          | 174,864.99          | .00          | 250,090.00               | 75,225.01             |
| FICA                                              | 1,842.40           | 19,603.68           | .00          | 26,800.00                | 7,196.32              |
| <b>TOTAL PENSIONS &amp; RETIREMENTS</b>           | <b>60,817.51</b>   | <b>449,194.89</b>   | <b>.00</b>   | <b>600,640.00</b>        | <b>151,445.11</b>     |
| <b>WORKERS' COMPENSATION</b>                      |                    |                     |              |                          |                       |
| Workers' Compensation Paid                        | .00                | 4,570.42            | .00          | 75,000.00                | 70,429.58             |
| <b>EMPLOYEE INSURANCE</b>                         |                    |                     |              |                          |                       |
| Accident & Life Insurance                         | 326.54             | 3,092.64            | .00          | 2,950.00                 | (142.64)              |
| Hospital & Medical Insurance                      | 54,244.70          | 492,465.50          | .00          | 656,351.00               | 163,885.50            |
| Medicare Insurance                                | 3,727.66           | 38,376.67           | .00          | 53,109.00                | 14,732.33             |
| <b>TOTAL EMPLOYEE INSURANCE</b>                   | <b>58,298.90</b>   | <b>533,934.81</b>   | <b>.00</b>   | <b>712,410.00</b>        | <b>178,475.19</b>     |
| <b>CITY INSURANCE</b>                             |                    |                     |              |                          |                       |
| Insurance & Bonds                                 | 300.00             | 74,252.00           | .00          | 75,000.00                | 748.00                |
| <b>UNEMPLOYMENT COMPENSATION</b>                  |                    |                     |              |                          |                       |
| Ohio Bureau of Employment                         | .00                | .00                 | .00          | 1,500.00                 | 1,500.00              |
| <b>UNCLASSIFIED</b>                               |                    |                     |              |                          |                       |
| Miscellaneous                                     | 29,271.81          | 29,271.81           | .00          | 50,000.00                | 20,728.19             |
| <b>CONTINGENCIES, RETIREMENTS, &amp; 27TH P/R</b> |                    |                     |              |                          |                       |
| Contingencies                                     | .00                | 2,850.00            | .00          | 8,000.00                 | 5,150.00              |
| Personal Services                                 | .00                | .00                 | .00          | .00                      | .00                   |
| <b>TOTAL MISCELLANEOUS GOVT.</b>                  | <b>148,688.22</b>  | <b>1,094,564.23</b> | <b>.00</b>   | <b>1,527,550.00</b>      | <b>432,985.77</b>     |

City of Kirtland  
CONSOLIDATED STATEMENT-Capital Projects  
CAPITAL PROJECTS

|                                          | PERIOD TO DATE      | YEAR TO DATE      |                   |                          | UNENCUMB'D<br>BALANCE |
|------------------------------------------|---------------------|-------------------|-------------------|--------------------------|-----------------------|
|                                          | SEPTEMBER 30, 2019  | ACTUAL            | ENCUMBRANCES      | CURRENT<br>APPROPRIATION |                       |
| CAPITAL PROJECT - TEMPLE VIEW SEWER      |                     |                   |                   |                          |                       |
| Capital Improvements                     | .00                 | 43,101.54         | .00               | 43,102.00                | .46                   |
| Transfers - Pynt 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                     | 928.92              | 2,732.76          | 27,932.24         | 30,665.00                | .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                 | 45,705.10         | 135,003.00        | 256,200.00               | 75,491.90             |
| Transfer - Payment of Debt               | .00                 | .00               | .00               | .00                      | .00                   |
| CAPITAL PROJECT - RT. 306 WIDENING       |                     |                   |                   |                          |                       |
| Capital Improvements                     | .00                 | .00               | .00               | .00                      | .00                   |
| Transfers - Repayment of Debt            | (10,513.00)         | .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                     | 10,513.00           | 10,513.00         | .00               | 10,513.00                | .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                     | .00                 | .00               | .00               | .00                      | .00                   |
| CAPITAL PROJECT - 306 RESURFACING        |                     |                   |                   |                          |                       |
| Capital Improvements                     | (143,082.32)        | 176,417.06        | 12,541.56         | 200,000.00               | 11,041.38             |
| CAPITAL PROJECT - RACCOON HILL CULVERT   |                     |                   |                   |                          |                       |
| Capital Improvements                     | .00                 | .00               | .00               | 7,925.00                 | 7,925.00              |
| CAPITAL PROJECTS - TIBBETS ROAD CULVERT  |                     |                   |                   |                          |                       |
| Capital Improvements                     | 2,228.93            | 2,228.93          | 43,771.07         | 46,000.00                | .00                   |
| CAPITAL PROJECTS - RACCOON HILL OUTFALL  |                     |                   |                   |                          |                       |
| Capital Improvements                     | 1,256.43            | 1,256.43          | 24,743.57         | 26,000.00                | .00                   |
| CAPITAL PROJECTS - FOX HILL DRAINAGE     |                     |                   |                   |                          |                       |
| Capital Improvements                     | 1,233.88            | 1,233.88          | 24,266.12         | 25,500.00                | .00                   |
| CAPITAL PROJECTS - GILDERSLEEVE CULVERT  |                     |                   |                   |                          |                       |
| Capital Improvements                     | 1,873.92            | 1,873.92          | 42,126.08         | 44,000.00                | .00                   |
| CAPITAL PROJECTS- WISNER N STABILIZATION |                     |                   |                   |                          |                       |
| Capital Improvements                     | 4,967.36            | 4,967.36          | 98,032.64         | 103,000.00               | .00                   |
| <b>TOTAL CAPITAL PROJECTS</b>            | <b>(130,592.88)</b> | <b>290,029.98</b> | <b>408,416.28</b> | <b>1,097,153.00</b>      | <b>398,706.74</b>     |

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

|                                           | PERIOD TO DATE<br>SEPTEMBER 30, 2019 | YEAR TO DATE        |                 |                          | UNEXPENDED<br>BALANCE |
|-------------------------------------------|--------------------------------------|---------------------|-----------------|--------------------------|-----------------------|
|                                           |                                      | ACTUAL              | ENCUMBRANCES    | CURRENT<br>APPROPRIATION |                       |
| <b>MISCELLANEOUS NON-GOVERNMENTAL</b>     |                                      |                     |                 |                          |                       |
| <b>NON-GOVERNMENTAL</b>                   |                                      |                     |                 |                          |                       |
| Transfers                                 | .00                                  | 518,720.74          | .00             | 529,651.00               | 10,930.26             |
| Contingencies-Capital                     | .00                                  | .00                 | .00             | .00                      | .00                   |
| Contingencies-Operating                   | .00                                  | .00                 | .00             | .00                      | .00                   |
| <b>TOTAL MISC. NON-GOVERNMENTAL</b>       | <b>.00</b>                           | <b>518,720.74</b>   | <b>.00</b>      | <b>529,651.00</b>        | <b>10,930.26</b>      |
| <b>TRUST &amp; AGENCY</b>                 |                                      |                     |                 |                          |                       |
| <b>TRUST &amp; AGENCY</b>                 |                                      |                     |                 |                          |                       |
| Street Opening Expense                    | 21,200.00                            | 21,200.00           | .00             | 25,000.00                | 3,800.00              |
| Engineer Inspection Expense               | 1,417.59                             | 4,897.45            | .00             | 10,000.00                | 5,102.55              |
| 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                   |
| <b>TOTAL TRUST &amp; AGENCY</b>           | <b>22,617.59</b>                     | <b>26,097.45</b>    | <b>.00</b>      | <b>36,000.00</b>         | <b>9,902.55</b>       |
| <b>DEBT SERVICE</b>                       |                                      |                     |                 |                          |                       |
| <b>GENERAL OBLIGATION BOND FUND</b>       |                                      |                     |                 |                          |                       |
| Transfer Out                              | .00                                  | .00                 | .00             | .00                      | .00                   |
| Principal on Debt                         | .00                                  | 3,452,127.34        | .00             | 3,452,127.34             | .00                   |
| Interest on Debt                          | .00                                  | 123,550.95          | 5,600.00        | 134,481.66               | 5,330.71              |
| <b>TOTAL GENERAL OBLIGATION BOND FUND</b> | <b>.00</b>                           | <b>3,575,678.29</b> | <b>5,600.00</b> | <b>3,586,609.00</b>      | <b>5,330.71</b>       |

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

|                                      | PERIOD TO DATE     | YEAR TO DATE     |                 |                          | UNENCUMB'D<br>BALANCE |
|--------------------------------------|--------------------|------------------|-----------------|--------------------------|-----------------------|
|                                      | SEPTEMBER 30, 2019 | ACTUAL           | ENCUMBRANCES    | CURRENT<br>APPROPRIATION |                       |
| Personal Services                    | 1,583.37           | 14,039.97        | .00             | 19,500.00                | 5,460.03              |
| <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                | 310.90           | .00             | 1,500.00                 | 1,189.10              |
| Contract Services                    | .00                | .00              | .00             | .00                      | .00                   |
| Utilities                            | 1,127.12           | 9,696.01         | .00             | 15,000.00                | 5,303.99              |
| Rentals                              | .00                | .00              | .00             | .00                      | .00                   |
| Advertising                          | .00                | .00              | .00             | .00                      | .00                   |
| Repairs & Maintenananc               | 2,925.00           | 17,143.23        | 1,100.00        | 30,000.00                | 11,756.77             |
| Repairs & Maintenananc               | .00                | .00              | .00             | .00                      | .00                   |
| Equip. Operation & Maint.            | .00                | .00              | .00             | .00                      | .00                   |
| Fuel & Oil                           | .00                | .00              | .00             | .00                      | .00                   |
| <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>4,052.12</b>    | <b>27,150.14</b> | <b>1,100.00</b> | <b>46,500.00</b>         | <b>18,249.86</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                | 31,444.51        | .00             | 31,500.00                | 55.49                 |
| 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>31,444.51</b> | <b>.00</b>      | <b>31,500.00</b>         | <b>55.49</b>          |
| <b>PROGRAM TOTAL</b>                 | <b>5,635.49</b>    | <b>72,634.62</b> | <b>1,100.00</b> | <b>117,500.00</b>        | <b>43,765.38</b>      |

City of Kirtland  
CONSOLIDATED STATEMENT-TOTAL  
CONSOLIDATED EXPENSES

|                                      | PERIOD TO DATE      | YEAR TO DATE        |                   |                          | UNENCUMB'D<br>BALANCE |
|--------------------------------------|---------------------|---------------------|-------------------|--------------------------|-----------------------|
|                                      | SEPTEMBER 30, 2019  | ACTUAL              | ENCUMBRANCES      | CURRENT<br>APPROPRIATION |                       |
| Personal Services                    | 232,698.72          | 2,664,315.72        | .00               | 3,772,876.00             | 1,108,560.28          |
| <b>SERVICES &amp; SUPPLIES</b>       |                     |                     |                   |                          |                       |
| Materials & Supplies                 | 3,721.27            | 39,239.60           | 1,024.16          | 55,570.00                | 15,306.24             |
| Books & Periodicals                  | 222.40              | 1,373.40            | .00               | 1,300.00                 | (73.40)               |
| Uniforms                             | 3,258.85            | 43,032.10           | .00               | 65,900.00                | 22,867.90             |
| Memberships                          | .00                 | 11,804.89           | .00               | 12,550.00                | 745.11                |
| Recruitment & Training               | 1,357.35            | 13,090.12           | .00               | 20,800.00                | 7,709.88              |
| Travel & Meetings                    | 44.71               | 233.45              | .00               | 1,475.00                 | 1,241.55              |
| Miscellaneous                        | 172,191.02          | 1,134,706.44        | .00               | 1,680,120.00             | 545,413.56            |
| Contract Services                    | 38,750.46           | 343,337.81          | 365,255.09        | 750,850.00               | 42,257.10             |
| Utilities                            | 12,738.50           | 122,689.93          | .00               | 187,650.00               | 64,960.07             |
| Rentals                              | 161.25              | 73,774.17           | .00               | 75,325.00                | 1,550.83              |
| Advertising                          | 1,789.18            | 5,370.02            | .00               | 6,120.00                 | 749.98                |
| Repairs & Maintenance                | (10,514.54)         | 230,065.42          | 26,443.17         | 657,250.00               | 400,741.41            |
| Equip. Operation & M                 | 7,425.53            | 84,456.92           | 5,087.91          | 196,000.00               | 106,455.17            |
| Fuel & Oil                           | 3,910.26            | 55,639.64           | .00               | 90,000.00                | 34,360.36             |
| <b>TOTAL SERVICES &amp; SUPPLIES</b> | <b>235,056.24</b>   | <b>2,158,813.91</b> | <b>397,810.33</b> | <b>3,800,910.00</b>      | <b>1,244,285.76</b>   |
| <b>CAPITAL OUTLAY</b>                |                     |                     |                   |                          |                       |
| Department Equipment                 | 2,650.00            | 32,461.78           | 65,056.00         | 123,500.00               | 25,982.22             |
| Capital Improvements                 | (120,079.88)        | 312,727.76          | 432,699.50        | 1,170,153.00             | 424,725.74            |
| <b>TOTAL CAPITAL</b>                 | <b>(117,429.88)</b> | <b>345,189.54</b>   | <b>497,755.50</b> | <b>1,293,653.00</b>      | <b>450,707.96</b>     |
| <b>TRANSFERS/DEBT PAYMENTS</b>       |                     |                     |                   |                          |                       |
| Transfers                            | .00                 | 323,720.74          | .00               | 234,651.00               | (89,069.74)           |
| Transfer Out - Major Cap Equip       | .00                 | 195,000.00          | .00               | 195,000.00               | .00                   |
| Transfers - Repayment of Debt        | (10,513.00)         | .00                 | .00               | .00                      | .00                   |
| Transfers - Templeview Sewers        | .00                 | 31,444.51           | .00               | 31,500.00                | 55.49                 |
| Principal on Debt                    | .00                 | 3,452,127.34        | .00               | 3,452,127.34             | .00                   |
| Interest on Debt                     | .00                 | 123,550.95          | 5,600.00          | 134,481.66               | 5,330.71              |
| <b>TOTAL TRANSFERS/DEBT PAYMENTS</b> | <b>(10,513.00)</b>  | <b>4,125,843.54</b> | <b>5,600.00</b>   | <b>4,047,760.00</b>      | <b>(83,683.54)</b>    |
| <b>TOTAL PROGRAM</b>                 | <b>339,812.08</b>   | <b>9,294,162.71</b> | <b>901,165.83</b> | <b>12915,199.00</b>      | <b>2,719,870.46</b>   |



City of Kirtland  
BALANCE SHEET  
SEPTEMBER 30, 2019

Assets

|                                |              |              |
|--------------------------------|--------------|--------------|
| Current Assets                 |              |              |
| Cash in FirstMerit - Operating | 2,282,822.54 |              |
| Cash in FirstMerit - Payroll   | 133,091.04   |              |
| Star Ohio - General Account    | 605,697.63   |              |
| Petty Cash                     | 700.00       |              |
|                                |              |              |
| Total Current Assets           |              | 3,022,311.21 |
|                                |              |              |
| Total Assets                   |              | 3,022,311.21 |
|                                |              |              |

Liabilities and Fund Equity

|                                      |              |              |
|--------------------------------------|--------------|--------------|
| Liabilities                          |              |              |
| Encumbrances - 2018                  | 66,780.76    |              |
| Current Operating Encumbrances       | 901,165.83   |              |
| Federal Taxes Withhold               | 2.38         |              |
| PERS & PFDPD Withholding             | 13,525.66    |              |
| City/Residence Withholding           | 5,209.43     |              |
| Life Insurance Withheld              | 1,126.13     |              |
|                                      |              |              |
| Total Liabilities                    |              | 987,810.19   |
| Restricted Funds                     |              |              |
| Street Opening Fund                  | 340,310.00   |              |
| Engineer Inspection Fund             | 89,288.40    |              |
| EPA Soil Inspection Fund             | 27,100.00    |              |
| Performance Bond Fund                | 49,866.66    |              |
| Cemetery Trust Fund                  | 2,386.00     |              |
| WWTP-Hickory                         | 64,885.15    |              |
| WWTP-Rockwood                        | 30,323.97    |              |
| WWTP-Shenahdoah                      | 63,188.97    |              |
| Bond Retirement                      | 21,440.66    |              |
| WWTP-Templeview                      | (22,797.42)  |              |
| Capital Project-Templeview           | 54,029.24    |              |
| Capital Project-School Crosswa       | 188.11       |              |
| Capital Project-Old Town Sewer       | .10          |              |
| Capital Projects-Wisner Stabli       | 100,643.94   |              |
| Capital Project-306 Stabilizat       | (.47)        |              |
| Capital Project-Eagle Rd             | 4,248.00     |              |
| Capital Project - SR 306 Resur       | 149,644.64   |              |
| Capital Proj-Raccoon Hill            | 7,924.63     |              |
|                                      |              |              |
| Total Restricted Funds               |              | 982,670.58   |
|                                      |              |              |
| Total Liabilities & Restricted Funds |              | 1,970,480.77 |
|                                      |              |              |
| Fund Balance                         |              |              |
| Beginning Year's Balance             | 1,339,069.63 |              |
| Less: Restricted Funds               | (982,670.58) |              |
| Less: Operating Encumbrances         | (901,165.83) |              |
| Current Increase/(Decrease)          | 1,596,597.22 |              |
|                                      |              |              |
| Total Fund Equity                    |              | 1,051,830.44 |
|                                      |              |              |
| Total Liabilities and Fund Equity    |              | 3,022,311.21 |
|                                      |              |              |