

CITY OF KIRTLAND

Expense Report with Encumbrance Detail

Accounts: 100-1111-51110 to 730-1131-52303

As Of: 12/31/2025

Account Access Group: N/A

Include Inactive Accounts: No

Include Pre-Encumbrances: No

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
Fund: 100	GENERAL FUND					
POLICE						
100-1111-51110	Administrative Salary	\$128,080.72	\$128,080.65	\$0.07	\$0.00	\$0.07
100-1111-51111	Regular Wages	\$803,494.44	\$787,025.96	\$16,468.48	\$0.00	\$16,468.48
100-1111-51112	Overtime Wages	\$127,240.60	\$127,240.60	\$0.00	\$0.00	\$0.00
100-1111-51113	Longevity	\$7,500.00	\$7,500.00	\$0.00	\$0.00	\$0.00
100-1111-51114	Qualified Compensation	\$55,944.72	\$55,944.72	\$0.00	\$0.00	\$0.00
100-1111-51115	Retirements	\$35,149.01	\$35,149.01	\$0.00	\$0.00	\$0.00
100-1111-51116	Physical Fitness Bonus	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1111-51121	Regular Wages Clerk	\$63,542.34	\$63,405.60	\$136.74	\$0.00	\$136.74
100-1111-51122	Overtime Wages Clerk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1111-51131	Vehicle Maint Wages	\$8,225.86	\$7,632.24	\$593.62	\$0.00	\$593.62
100-1111-51141	Part Time Seasonal Wages	\$40,103.41	\$40,103.41	\$0.00	\$0.00	\$0.00
100-1111-51142	Part Time Seasonal Overtime	\$814.00	\$336.00	\$478.00	\$0.00	\$478.00
100-1111-51151	Building Grounds Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1111-52101	Medical Benefits	\$303,892.40	\$275,297.04	\$28,595.36	\$25,550.98	\$3,044.38
P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002093-001	12/08/2025	12/08/2025	LAKE COUNTY BOARD OF COMMISSIONERS	25-12 HEALTHCARE INSURANCE	\$23,969.88	\$23,969.88
25-0002093-002	12/08/2025	12/08/2025	LAKE COUNTY BOARD OF COMMISSIONERS	25-12 HEALTHCARE INSURANCE	\$1,581.10	\$1,581.10
				100-1111-52101	<u>\$25,550.98</u>	<u>\$25,550.98</u>
100-1111-52102	Medicare	\$18,250.33	\$18,160.32	\$90.01	\$0.00	\$90.01
100-1111-52103	Pers	\$14,430.55	\$14,430.55	\$0.00	\$0.00	\$0.00
100-1111-52104	Uniforms	\$18,925.41	\$18,925.41	\$0.00	\$0.00	\$0.00
100-1111-52105	Medical Benefits Waiver	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1111-52106	Travel Education	\$1,679.00	\$1,679.00	\$0.00	\$0.00	\$0.00
100-1111-52107	Recruitment Training	\$23,091.93	\$21,102.86	\$1,989.07	\$0.00	\$1,989.07
100-1111-52302	Police Pension PY	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1111-53101	Utilities	\$24,167.20	\$19,692.75	\$4,474.45	\$0.00	\$4,474.45
100-1111-53301	Vehicle Maint Outside	\$47,276.99	\$38,100.87	\$9,176.12	\$2,723.62	\$6,452.50
P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0001748-001	10/15/2025	10/15/2025	TIRE AND WHEEL AUTO SERVICE CENTER	#898 AND 1922	\$2,723.62	\$2,723.62
				100-1111-53301	<u>\$2,723.62</u>	<u>\$2,723.62</u>
100-1111-53401	Contract Services	\$185,000.00	\$76,835.88	\$108,164.12	\$1,812.35	\$106,351.77
P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description		Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
25-0001588-001	09/12/2025	09/12/2025	COMMUNICATIONS SERVICE	KPD-ANNUAL CAMERA SYSTEM MAIN		\$960.00	\$960.00
25-0001879-001	11/03/2025	11/04/2025	CHARTER COMMUNICATIONS	KPD - SPECTRUM		\$128.45	\$256.90
25-0001887-001	11/03/2025	11/04/2025	CULLIGAN OF CLEVELAND	KPD - CULLIGAN		\$61.95	\$123.90
25-0001981-001	11/18/2025	11/18/2025	CULLIGAN OF CLEVELAND	KPD - CULLIGAN WATER COOLER		\$61.95	\$123.90
25-0002051-001	12/03/2025	12/11/2025	TREASURER STATE OF OHIO	KPD - LEADS MONTHLY		\$600.00	\$1,200.00
					100-1111-53401	\$1,812.35	\$2,664.70

100-1111-53402	Telecommunications		\$7,118.17	\$6,834.18	\$283.99	\$0.00	\$283.99
100-1111-53403	Data Processing Services		\$37,384.12	\$14,162.99	\$23,221.13	\$0.00	\$23,221.13
100-1111-53404	Advertising		\$175.00	\$0.00	\$175.00	\$0.00	\$175.00
100-1111-53701	Medical		\$1,025.00	\$1,025.00	\$0.00	\$0.00	\$0.00
100-1111-53901	Prisoner		\$50.00	\$0.00	\$50.00	\$0.00	\$50.00
100-1111-54101	Office Supplies		\$3,459.02	\$2,873.41	\$585.61	\$58.39	\$527.22

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0001983-001	11/18/2025	11/18/2025	ULINE, INC.	KPD - OFFICE SUPPLIES	\$58.39	\$58.39
					100-1111-54101	\$58.39

100-1111-54201	New Equipment		\$7,629.18	\$4,832.61	\$2,796.57	\$0.00	\$2,796.57
100-1111-54202	New Equipment - Grants		\$6,898.70	\$5,643.59	\$1,255.11	\$0.00	\$1,255.11
100-1111-54203	Data Processing Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1111-54301	Vehicle Maint Inside		\$7,000.00	\$5,143.55	\$1,856.45	\$0.00	\$1,856.45
100-1111-54401	Other Materials & Supplies		\$5,806.28	\$5,794.81	\$11.47	\$11.47	\$0.00

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002059-001	12/03/2025	12/03/2025	SIRCHIE ACQUISITION COMPANY, LLC	KPD - EVIDENCE SUPPLIES	\$11.47	\$11.47
					100-1111-54401	\$11.47

100-1111-54402	Fuel		\$26,746.03	\$25,356.96	\$1,389.07	\$0.00	\$1,389.07	
100-1111-54403	Repairs & Maintenance		\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	
100-1111-54502	Grants		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100-1111-54601	Dues & Subscriptions		\$750.00	\$480.00	\$270.00	\$0.00	\$270.00	
			POLICE Totals:	\$2,011,850.41	\$1,809,789.97	\$202,060.44	\$30,156.81	\$171,903.63

SRO

100-1112-51141	Part Time Seasonal Wages		\$39,508.00	\$39,508.00	\$0.00	\$0.00	\$0.00	
100-1112-51142	Part Time Seasonal Overtime		\$250.00	\$63.00	\$187.00	\$0.00	\$187.00	
100-1112-52102	Medicare		\$573.76	\$573.76	\$0.00	\$0.00	\$0.00	
100-1112-52103	Pers		\$5,539.94	\$5,539.94	\$0.00	\$0.00	\$0.00	
100-1112-52107	Recruitment Training		\$750.00	\$750.00	\$0.00	\$0.00	\$0.00	
100-1112-54101	Office Supplies		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100-1112-54201	New Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
100-1112-54401	Other Materials & Supplies		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
			SRO Totals:	\$46,621.70	\$46,434.70	\$187.00	\$0.00	\$187.00

DISPATCH

100-1121-51111	Regular Wages		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
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Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
100-1121-51112	Overtime Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-51113	Longevity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-51121	Regular Wages Clerk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-51122	Overtime Wages Clerk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-51141	Part Time Seasonal Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-51142	Part Time Seasonal Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-52101	Medical Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-52102	Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-52103	Pers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-52104	Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-52105	Medical Benefits Waiver	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-52106	Travel Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-52107	Recruitment Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-53101	Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-53402	Telecommunications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-53403	Data Processing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-54101	Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-54201	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1121-54403	Repairs & Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DISPATCH Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

FIRE

100-1131-51110	Administrative Salary	\$97,666.82	\$97,454.12	\$212.70	\$0.00	\$212.70
100-1131-51111	Regular Wages	\$427,973.36	\$427,886.09	\$87.27	\$0.00	\$87.27
100-1131-51112	Overtime Wages	\$19,510.71	\$19,510.71	\$0.00	\$0.00	\$0.00
100-1131-51113	Longevity	\$2,100.00	\$2,100.00	\$0.00	\$0.00	\$0.00
100-1131-51114	Qualified Compensation	\$13,000.00	\$13,000.00	\$0.00	\$0.00	\$0.00
100-1131-51115	Retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-1131-51131	Vehicle Maint Wages	\$17,795.58	\$17,795.58	\$0.00	\$0.00	\$0.00
100-1131-51141	Part Time Seasonal Wages	\$227,995.03	\$227,995.03	\$0.00	\$0.00	\$0.00
100-1131-51142	Part Time Seasonal Overtime	\$4,706.84	\$4,106.98	\$599.86	\$0.00	\$599.86
100-1131-52100	Fica	\$15,449.87	\$14,984.73	\$465.14	\$0.00	\$465.14
100-1131-52101	Medical Benefits	\$120,288.35	\$109,167.77	\$11,120.58	\$9,403.66	\$1,716.92

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002093-003	12/08/2025	12/08/2025	LAKE COUNTY BOARD OF COMMISSIONERS	25-12 HEALTHCARE INSURANCE	\$9,403.66	\$9,403.66
				100-1131-52101	\$9,403.66	\$9,403.66
100-1131-52102				Medicare	\$11,777.79	\$11,777.79
100-1131-52104				Uniforms	\$20,421.28	\$18,050.64
100-1131-52106				Travel Education	\$0.00	\$0.00
100-1131-52107				Recruitment Training	\$6,361.50	\$6,280.51
100-1131-52108				Travel Education Grant	\$0.00	\$0.00
100-1131-52303				Fire Pension PY	\$0.00	\$0.00
100-1131-53101				Utilities	\$24,647.18	\$24,647.18
100-1131-53301				Vehicle Maint Outside	\$62,486.32	\$53,731.51

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002136-001	12/11/2025	12/11/2025	TIRE AND WHEEL AUTO SERVICE CENTER	TIRES, SHOCKS, BRAKES, DRUMS 193	\$6,021.10	\$6,021.10
				100-1131-53301	\$6,021.10	\$6,021.10
100-1131-53401			Contract Services		\$31,531.80	\$31,531.80
100-1131-53402			Telecommunications		\$15,548.78	\$15,548.78
100-1131-53403			Data Processing Services		\$9,125.36	\$9,125.36
100-1131-53701			Medical		\$1,481.08	\$1,259.00
100-1131-54101			Office Supplies		\$781.63	\$696.65
					\$222.08	\$222.08
					\$84.98	\$84.98
P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002102-001	12/09/2025	12/09/2025	STAPLES	COPIER PAPER	\$84.98	\$84.98
				100-1131-54101	\$84.98	\$84.98
100-1131-54201			New Equipment		\$1,559.20	\$1,559.20
100-1131-54202			New Equipment - Grants		\$3,227.09	\$3,227.09
100-1131-54203			Data Processing Equipment		\$2,129.32	\$2,129.32
100-1131-54301			Vehicle Maint Inside		\$23,071.00	\$18,532.96
					\$4,538.04	\$4,328.28
P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0001863-001	11/03/2025	11/03/2025	D&W DIESEL	TURBO 1932	\$4,225.00	\$4,225.00
25-0002116-001	12/11/2025	12/11/2025	CHASE CARD SERVICES	VALVES	\$28.14	\$28.14
25-0002117-001	12/11/2025	12/11/2025	CHASE CARD SERVICES	AIR CHUCKS	\$26.95	\$26.95
25-0002119-001	12/11/2025	12/11/2025	CHASE CARD SERVICES	SNOW SHOVEL	\$48.19	\$48.19
				100-1131-54301	\$4,328.28	\$4,328.28
100-1131-54401			Other Materials & Supplies		\$8,591.24	\$8,591.24
100-1131-54402			Fuel		\$23,490.89	\$22,364.06
100-1131-54403			Repairs & Maintenance		\$7,996.97	\$7,951.87
					\$45.10	\$45.10
P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002118-001	12/11/2025	12/11/2025	CHASE CARD SERVICES	MOPS	\$45.10	\$45.10
				100-1131-54403	\$45.10	\$45.10
100-1131-54502			Grants		\$0.00	\$0.00
100-1131-54601			Dues & Subscriptions		\$1,097.00	\$1,097.00
100-1131-55101			Capital Equipment		\$0.00	\$0.00
					\$0.00	\$0.00
			FIRE Totals:		\$1,201,811.99	\$1,172,102.97
					\$29,709.02	\$19,883.12
						\$9,825.90

TRAFFIC CONTROL

100-1141-53101	Utilities	\$41,522.63	\$41,522.63	\$0.00	\$0.00	\$0.00
100-1141-53401	Contract Services	\$6,671.80	\$1,918.76	\$4,753.04	\$0.00	\$4,753.04
100-1141-54201	New Equipment	\$4,916.00	\$3,258.00	\$1,658.00	\$0.00	\$1,658.00
100-1141-54401	Other Materials & Supplies	\$1,788.74	\$1,360.00	\$428.74	\$0.00	\$428.74
	TRAFFIC CONTROL Totals:	\$54,899.17	\$48,059.39	\$6,839.78	\$0.00	\$6,839.78

PUBLIC HEALTH

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
100-2211-53401	Contract Services	\$104,500.00	\$104,398.00	\$102.00	\$0.00	\$102.00
	PUBLIC HEALTH Totals:	\$104,500.00	\$104,398.00	\$102.00	\$0.00	\$102.00
P&Z						
100-3311-51113	Longevity	\$2,439.36	\$2,439.36	\$0.00	\$0.00	\$0.00
100-3311-51115	Retirements	\$11,626.31	\$11,626.31	\$0.00	\$0.00	\$0.00
100-3311-51121	Regular Wages Clerk	\$60,617.37	\$60,617.37	\$0.00	\$0.00	\$0.00
100-3311-51122	Overtime Wages Clerk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-3311-51141	Part Time Seasonal Wages	\$15,900.00	\$15,833.61	\$66.39	\$0.00	\$66.39
100-3311-52101	Medical Benefits	\$3,320.26	\$3,320.26	\$0.00	\$0.00	\$0.00
100-3311-52102	Medicare	\$946.97	\$946.97	\$0.00	\$0.00	\$0.00
100-3311-52103	Pers	\$10,981.66	\$10,981.66	\$0.00	\$0.00	\$0.00
100-3311-52105	Medical Benefits Waiver	\$1,350.00	\$1,350.00	\$0.00	\$0.00	\$0.00
100-3311-53401	Contract Services	\$3,000.00	\$2,985.52	\$14.48	\$0.00	\$14.48
100-3311-53402	Telecommunications	\$491.76	\$491.76	\$0.00	\$0.00	\$0.00
100-3311-53403	Data Processing Services	\$445.51	\$395.20	\$50.31	\$0.00	\$50.31
100-3311-53404	Advertising	\$288.32	\$224.30	\$64.02	\$0.00	\$64.02
100-3311-53701	Medical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-3311-54101	Office Supplies	\$519.58	\$104.24	\$415.34	\$0.00	\$415.34
100-3311-54401	Other Materials & Supplies	\$100.00	\$73.16	\$26.84	\$0.00	\$26.84
100-3311-54601	Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-3311-57902	Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	P&Z Totals:	\$112,027.10	\$111,389.72	\$637.38	\$0.00	\$637.38
BZA						
100-3313-51141	Part Time Seasonal Wages	\$781.12	\$770.00	\$11.12	\$0.00	\$11.12
100-3313-52100	Fica	\$47.74	\$47.74	\$0.00	\$0.00	\$0.00
100-3313-52102	Medicare	\$11.22	\$11.22	\$0.00	\$0.00	\$0.00
100-3313-52103	Pers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-3313-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-3313-53403	Data Processing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-3313-53404	Advertising	\$926.50	\$926.50	\$0.00	\$0.00	\$0.00
100-3313-54101	Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-3313-54601	Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	BZA Totals:	\$1,766.58	\$1,755.46	\$11.12	\$0.00	\$11.12
COMMUNITY DEVELOPMENT						
100-3323-53401	Contract Services	\$58,670.34	\$49,078.00	\$9,592.34	\$0.00	\$9,592.34
100-3323-53403	Data Processing Services	\$134.86	\$134.86	\$0.00	\$0.00	\$0.00
100-3323-53404	Advertising	\$800.76	\$800.76	\$0.00	\$0.00	\$0.00
100-3323-53501	Special Department	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-3323-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-3323-54601	Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	COMMUNITY DEVELOPMENT Totals:	\$59,605.96	\$50,013.62	\$9,592.34	\$0.00	\$9,592.34
SENIOR / RECREATION						

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
100-4418-51151	Building Grounds Wages	\$15,000.00	\$10,374.49	\$4,625.51	\$0.00	\$4,625.51
100-4418-52101	Medical Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4418-52102	Medicare	\$190.21	\$150.45	\$39.76	\$0.00	\$39.76
100-4418-52103	Pers	\$1,575.38	\$1,452.42	\$122.96	\$0.00	\$122.96
100-4418-52106	Travel Education	\$79.31	\$36.76	\$42.55	\$0.00	\$42.55
100-4418-53101	Utilities	\$9,968.15	\$9,968.15	\$0.00	\$0.00	\$0.00
100-4418-53401	Contract Services	\$37,852.64	\$35,652.64	\$2,200.00	\$2,200.00	\$0.00

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002168-001	12/23/2025	12/23/2025	PROPERTY MANAGEMENT SERVICE	25-12 CLEANING	\$2,200.00	\$2,200.00
				100-4418-53401	\$2,200.00	\$2,200.00
100-4418-53402			Telecommunications		\$0.00	\$62.40
100-4418-53403			Data Processing Services		\$0.00	\$0.00
100-4418-53501			City Events		\$0.00	\$35.75
100-4418-53502			Senior Events		\$1,620.00	\$235.09

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002122-001	12/11/2025	12/11/2025	CHASE CARD SERVICES	DEC BUS TRIP	\$780.00	\$780.00
25-0002123-001	12/11/2025	12/11/2025	CHASE CARD SERVICES	DEC BUS TRIP	\$840.00	\$840.00
				100-4418-53502	\$1,620.00	\$1,620.00
100-4418-53701			Medical		\$0.00	\$0.00
100-4418-54201			New Equipment		\$0.00	\$0.00
100-4418-54401			Other Materials & Supplies		\$180.00	\$25.41

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002190-001	12/23/2025	12/23/2025	CHASE CARD SERVICES	SCAN TAGS	\$180.00	\$180.00
				100-4418-54401	\$180.00	\$180.00
100-4418-54403			Repairs & Maintenance		\$0.00	\$0.00
100-4418-54601			Dues & Subscriptions		\$0.00	\$0.00
100-4418-55601			Land Improvement		\$0.00	\$0.00
100-4418-57902			Refunds		\$0.00	\$816.23
			SENIOR / RECREATION Totals:		\$4,000.00	\$6,005.66
					\$105,143.42	\$95,137.76
					\$10,005.66	\$10,005.66

PARKS

100-4419-51111	Regular Wages	\$31,372.09	\$31,372.09	\$0.00	\$0.00	\$0.00
100-4419-51112	Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4419-51113	Longevity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4419-51141	Part Time Seasonal Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4419-52101	Medical Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-4419-52102	Medicare	\$454.89	\$454.89	\$0.00	\$0.00	\$0.00
100-4419-52103	Pers	\$4,392.06	\$4,392.06	\$0.00	\$0.00	\$0.00
100-4419-53401	Contract Services	\$4,899.33	\$4,544.17	\$355.16	\$0.00	\$355.16
100-4419-54201	New Equipment	\$1,000.00	\$640.00	\$360.00	\$0.00	\$360.00
100-4419-54401	Other Materials & Supplies	\$13,153.19	\$12,902.32	\$250.87	\$0.00	\$250.87
100-4419-54402	Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
100-4419-54403	Repairs & Maintenance	\$3,000.00	\$516.68	\$2,483.32	\$0.00	\$2,483.32
	PARKS Totals:	\$58,271.56	\$54,822.21	\$3,449.35	\$0.00	\$3,449.35

SANITARY SEWER

100-5551-51111	Regular Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-5551-53401	Contract Services	\$100,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00
100-5551-54201	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-5551-56101	Assessment Utility	\$44,547.12	\$44,547.12	\$0.00	\$0.00	\$0.00
	SANITARY SEWER Totals:	\$144,547.12	\$144,547.12	\$0.00	\$0.00	\$0.00

STORM SEWER

100-5552-51111	Regular Wages	\$7,548.32	\$7,548.32	\$0.00	\$0.00	\$0.00
100-5552-52101	Medical Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-5552-53401	Contract Services	\$59,186.00	\$36,632.50	\$22,553.50	\$9,800.00	\$12,753.50

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
24-0002149-001	12/18/2024	12/19/2024	THE C.W. COURTNEY COMPANY	SAXON DR / EISENHOWER DR. DRAIN	\$9,800.00	\$12,500.00
				100-5552-53401	\$9,800.00	\$12,500.00
100-5552-53404				Advertising	\$0.00	\$81.47
100-5552-54401				Other Materials & Supplies	\$6,118.26	\$881.74
100-5552-55501				Storm Sewer Drainage Improv	\$79,241.91	\$0.00
			STORM SEWER Totals:		\$23,516.71	\$13,716.71

TREES

100-5567-51111	Regular Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-5567-51112	Overtime Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-5567-51113	Longevity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-5567-51131	Vehicle Maint Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-5567-52101	Medical Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-5567-52102	Medicare	\$72.50	\$0.00	\$72.50	\$0.00	\$72.50
100-5567-52103	Pers	\$700.00	\$0.00	\$700.00	\$0.00	\$700.00
100-5567-53401	Contract Services	\$13,200.00	\$9,145.00	\$4,055.00	\$0.00	\$4,055.00
100-5567-54301	Vehicle Maintenance Inside	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-5567-54401	Other Materials & Supplies	\$1,230.40	\$0.00	\$1,230.40	\$0.00	\$1,230.40
100-5567-54601	Dues & Subscriptions	\$750.00	\$0.00	\$750.00	\$0.00	\$750.00
	TREES Totals:	\$15,952.90	\$9,145.00	\$6,807.90	\$0.00	\$6,807.90

STREETS

100-6611-51111	Regular Wages	\$90,707.89	\$49,270.86	\$41,437.03	\$0.00	\$41,437.03
100-6611-51112	Overtime	\$2,000.00	\$450.00	\$1,550.00	\$0.00	\$1,550.00
100-6611-51113	Longevity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-6611-52101	Medical Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-6611-52102	Medicare	\$1,344.26	\$720.95	\$623.31	\$0.00	\$623.31
100-6611-52103	Pers	\$12,979.10	\$6,960.92	\$6,018.18	\$0.00	\$6,018.18
100-6611-52107	Recruitment Training	\$500.00	\$435.00	\$65.00	\$0.00	\$65.00
100-6611-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
100-6611-53404	Advertising	\$933.15	\$933.15	\$0.00	\$0.00	\$0.00
100-6611-53701	Medical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-6611-54401	Other Materials & Supplies	\$17,673.32	\$10,508.56	\$7,164.76	\$0.00	\$7,164.76
100-6611-54403	Repairs & Maintenance	\$433.00	\$433.00	\$0.00	\$0.00	\$0.00
100-6611-54601	Dues & Subscriptions	\$500.00	\$315.00	\$185.00	\$0.00	\$185.00
100-6611-55302	Road Improvement Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STREETS Totals:		\$127,070.72	\$70,027.44	\$57,043.28	\$0.00	\$57,043.28

SNOW REMOVAL

100-6621-52106	Travel Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-6621-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-6621-54201	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-6621-54401	Other Materials & Supplies	\$7,003.46	\$7,003.46	\$0.00	\$0.00	\$0.00
100-6621-54403	Repairs & Maintenance	\$3,159.54	\$3,070.83	\$88.71	\$0.00	\$88.71
100-6621-54801	Salt	\$83,896.50	\$76,380.73	\$7,515.77	\$7,515.77	\$0.00

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0001920-001	11/10/2025	11/10/2025	MORTON SALT, INC.	2025-2026 SALT - ODOT COOP RESOL	\$7,515.77	\$7,515.77
				100-6621-54801	\$7,515.77	\$7,515.77
100-6621-55101			Capital Equipment		\$0.00	\$0.00
SNOW REMOVAL Totals:		\$94,059.50	\$86,455.02	\$7,604.48	\$7,515.77	\$88.71

MAYOR

100-7711-51110	Administrative Salary	\$5,603.00	\$5,603.00	\$0.00	\$0.00	\$0.00
100-7711-51111	Regular Wages	\$20,350.00	\$20,350.00	\$0.00	\$0.00	\$0.00
100-7711-51113	Longevity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7711-51121	Regular Wages Clerk	\$7,540.78	\$7,524.38	\$16.40	\$0.00	\$16.40
100-7711-51122	Overtime Wages Clerk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7711-52101	Medical Benefits	\$1,811.69	\$1,641.39	\$170.30	\$143.05	\$27.25

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002093-006	12/08/2025	12/08/2025	LAKE COUNTY BOARD OF COMMISSIONERS	25-12 HEALTHCARE INSURANCE	\$143.05	\$143.05
				100-7711-52101	\$143.05	\$143.05
100-7711-52102	Medicare	\$485.66	\$485.34	\$0.32	\$0.00	\$0.32
100-7711-52103	Pers	\$4,688.94	\$4,686.81	\$2.13	\$0.00	\$2.13
100-7711-52106	Travel Education	\$331.28	\$331.28	\$0.00	\$0.00	\$0.00
100-7711-53401	Contract Services	\$17,569.20	\$17,569.20	\$0.00	\$0.00	\$0.00
100-7711-53402	Telecommunications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7711-53403	Data Processing Services	\$597.10	\$597.10	\$0.00	\$0.00	\$0.00
100-7711-54101	Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7711-54401	Other Materials & Supplies	\$72.00	\$72.00	\$0.00	\$0.00	\$0.00
100-7711-54601	Dues & Subscriptions	\$318.72	\$260.00	\$58.72	\$0.00	\$58.72
MAYOR Totals:		\$59,368.37	\$59,120.50	\$247.87	\$143.05	\$104.82

INCOME TAX

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
100-7712-53401	Contract Services	\$118,650.00	\$111,116.99	\$7,533.01	\$0.00	\$7,533.01
	INCOME TAX Totals:	\$118,650.00	\$111,116.99	\$7,533.01	\$0.00	\$7,533.01

FINANCE

100-7713-51110	Administrative Salary	\$119,250.00	\$118,990.11	\$259.89	\$0.00	\$259.89
100-7713-51113	Longevity	\$550.00	\$550.00	\$0.00	\$0.00	\$0.00
100-7713-51121	Regular Wages Clerk	\$63,520.29	\$63,382.05	\$138.24	\$0.00	\$138.24
100-7713-51122	Overtime Wages Clerk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7713-51141	Part Time Seasonal Wages	\$23,459.07	\$18,652.99	\$4,806.08	\$0.00	\$4,806.08
100-7713-51142	Part Time Seasonal Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7713-52101	Medical Benefits	\$47,067.68	\$43,348.50	\$3,719.18	\$3,689.18	\$30.00

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002093-005	12/08/2025	12/08/2025	LAKE COUNTY BOARD OF COMMISSIONERS	25-12 HEALTHCARE INSURANCE	\$3,689.18	\$3,689.18
				100-7713-52101	\$3,689.18	\$3,689.18
100-7713-52102			Medicare	\$2,998.30	\$2,922.64	\$75.66
100-7713-52103			Pers	\$28,532.75	\$28,220.33	\$312.42
100-7713-52105			Medical Benefits Waiver	\$0.00	\$0.00	\$0.00
100-7713-52106			Travel Education	\$1,220.00	\$1,220.00	\$0.00
100-7713-52107			Recruitment Training	\$0.00	\$0.00	\$0.00
100-7713-53401			Contract Services	\$23,992.37	\$20,492.37	\$3,500.00

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002165-001	12/19/2025	12/19/2025	SOFTWARE SOLUTIONS INC.	REMOTE DATA MIGRATION SERVICES	\$3,500.00	\$3,500.00
				100-7713-53401	\$3,500.00	\$3,500.00
100-7713-53402			Telecommunications	\$0.00	\$0.00	\$0.00
100-7713-53403			Data Processing Services	\$1,007.42	\$1,007.42	\$0.00
100-7713-54101			Office Supplies	\$3,633.96	\$3,109.48	\$524.48

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002114-001	12/09/2025	12/09/2025	STAPLES	FINANCE SUPPLIES	\$504.48	\$504.48
				100-7713-54101	\$504.48	\$504.48
100-7713-54201			New Equipment	\$0.00	\$0.00	\$0.00
100-7713-54401			Other Materials & Supplies	\$2,707.03	\$2,707.03	\$0.00
100-7713-54601			Dues & Subscriptions	\$128.19	\$100.00	\$28.19
			FINANCE Totals:	\$318,067.06	\$304,702.92	\$13,364.14
					\$7,693.66	\$5,670.48

LAW

100-7714-51110	Administrative Salary	\$71,499.96	\$71,499.96	\$0.00	\$0.00	\$0.00
100-7714-51141	Part Time Wages	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$0.00
100-7714-52102	Medicare	\$1,297.80	\$1,297.80	\$0.00	\$0.00	\$0.00
100-7714-52103	Pers	\$11,620.08	\$11,620.08	\$0.00	\$0.00	\$0.00
100-7714-52106	Travel Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7714-53401	Contract Services	\$33,050.00	\$17,472.50	\$15,577.50	\$0.00	\$15,577.50
100-7714-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
100-7714-54601	Dues & Subscriptions	\$950.00	\$950.00	\$0.00	\$0.00	\$0.00
	LAW Totals:	\$136,417.84	\$120,840.34	\$15,577.50	\$0.00	\$15,577.50

SERVICE

100-7715-51110	Administrative Salary	\$119,456.41	\$119,456.41	\$0.00	\$0.00	\$0.00
100-7715-51111	Regular Wages	\$144,460.67	\$123,817.31	\$20,643.36	\$0.00	\$20,643.36
100-7715-51112	Overtime Wages	\$14,037.46	\$14,037.46	\$0.00	\$0.00	\$0.00
100-7715-51113	Longevity	\$3,200.00	\$3,200.00	\$0.00	\$0.00	\$0.00
100-7715-51115	Retirements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7715-51131	Vehicle Maint Wages	\$56,237.14	\$55,895.86	\$341.28	\$0.00	\$341.28
100-7715-51132	Vehicle Maint Overtime	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
100-7715-51141	Part Time Seasonal Wages	\$3,000.00	\$1,297.25	\$1,702.75	\$0.00	\$1,702.75
100-7715-51142	Part Time Seasonal Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7715-51151	Building Grounds Wages	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00
100-7715-51152	Building Grounds Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7715-52101	Medical Benefits	\$133,032.32	\$115,432.24	\$17,600.08	\$10,358.89	\$7,241.19

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002093-008	12/08/2025	12/08/2025	LAKE COUNTY BOARD OF COMMISSIONERS	25-12 HEALTHCARE INSURANCE	\$10,358.89	\$10,358.89
				100-7715-52101	\$10,358.89	\$10,358.89
100-7715-52102				Medicare	\$0.00	\$316.73
100-7715-52103				Pers	\$0.00	\$3,370.45
100-7715-52104				Uniforms	\$0.00	\$0.00
100-7715-52105				Medical Benefits Waiver	\$0.00	\$0.00
100-7715-52106				Travel Education	\$0.00	\$46.55
100-7715-52107				Recruitment Training	\$0.00	\$162.21
100-7715-53101				Utilities	\$0.00	\$0.00
100-7715-53301				Vehicle Maint Outside	\$0.00	\$31,622.10
100-7715-53401				Contract Services	\$0.00	\$655.10
100-7715-53402				Telecommunications	\$0.00	\$0.00
100-7715-53403				Data Processing Services	\$0.00	\$0.00
100-7715-53701				Medical	\$0.00	\$232.00
100-7715-54101				Office Supplies	\$0.00	\$0.00
100-7715-54201				New Equipment	\$0.00	\$885.82
100-7715-54203				Data Processing Equipment	\$0.00	\$0.00
100-7715-54301				Vehicle Maint Inside	\$214.92	\$18,425.80

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002214-001	12/23/2025	12/30/2025	CUMMINS INC.	AFTER TREATMENT FOR #15	\$214.92	\$1,166.62
				100-7715-54301	\$214.92	\$1,166.62
100-7715-54401				Other Materials & Supplies	\$102.18	\$24.24

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0001971-001	11/13/2025	12/02/2025	TURNEY HOME AND AUTO	PLUNGERS	\$34.18	\$34.18
25-0002229-003	12/23/2025	12/30/2025	AMICO LLC DBA UNITED BUSINESS SUPPLY	PAPER SUPPLIES	\$68.00	\$294.00

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
				100-7715-54401	\$102.18	\$328.18
100-7715-54402	Fuel	\$65,000.00	\$55,449.76	\$9,550.24	\$0.00	\$9,550.24
100-7715-54404	Oil & Lubricants	\$7,500.00	\$7,477.69	\$22.31	\$0.00	\$22.31
100-7715-54601	Dues & Subscriptions	\$438.09	\$330.00	\$108.09	\$0.00	\$108.09
100-7715-55101	Capital Equipment	\$739.77	\$0.00	\$739.77	\$0.00	\$739.77
	SERVICE Totals:	\$875,238.00	\$764,972.02	\$110,265.98	\$10,675.99	\$99,589.99

CEMETERY

100-7716-51111	Regular Wages	\$18,101.94	\$18,101.94	\$0.00	\$0.00	\$0.00
100-7716-51112	Overtime Wages	\$441.68	\$441.68	\$0.00	\$0.00	\$0.00
100-7716-51113	Longevity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7716-51141	Part Time Seasonal Wages	\$254.40	\$254.40	\$0.00	\$0.00	\$0.00
100-7716-52101	Medical Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7716-52102	Medicare	\$272.56	\$272.56	\$0.00	\$0.00	\$0.00
100-7716-52103	Pers	\$2,631.72	\$2,631.72	\$0.00	\$0.00	\$0.00
100-7716-53101	Utilities	\$5,853.33	\$5,686.04	\$167.29	\$0.00	\$167.29
100-7716-53401	Contract Services	\$1,015.46	\$0.00	\$1,015.46	\$1,015.46	\$0.00

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002186-001	12/23/2025	12/23/2025	CHASE CARD SERVICES	INDIGENT CREMATION MR. PRICE	\$1,015.46	\$1,015.46
				100-7716-53401	\$1,015.46	\$1,015.46
100-7716-53402			Telecommunications		\$0.00	\$0.00
100-7716-54201			New Equipment		\$0.00	\$0.00
100-7716-54401			Other Materials & Supplies		\$102.43	\$102.43
100-7716-57902			Refunds		\$1,250.00	\$500.00
			CEMETERY Totals:		\$29,923.52	\$28,138.34
					\$1,785.18	\$1,015.46
						\$769.72

CIVIL SERVICE

100-7717-51141	Part Time Seasonal Wages	\$3,000.00	\$2,999.88	\$0.12	\$0.00	\$0.12
100-7717-52102	Medicare	\$43.42	\$43.42	\$0.00	\$0.00	\$0.00
100-7717-52103	Pers	\$420.14	\$420.14	\$0.00	\$0.00	\$0.00
100-7717-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7717-53404	Advertising	\$50.00	\$43.15	\$6.85	\$0.00	\$6.85
100-7717-54601	Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	CIVIL SERVICE Totals:	\$3,513.56	\$3,506.59	\$6.97	\$0.00	\$6.97

COUNCIL

100-7721-51111	Regular Wages	\$16,719.14	\$16,677.55	\$41.59	\$0.00	\$41.59
100-7721-51141	Part Time Seasonal Wages	\$28,250.00	\$28,250.00	\$0.00	\$0.00	\$0.00
100-7721-52100	Fica	\$759.60	\$759.60	\$0.00	\$0.00	\$0.00
100-7721-52102	Medicare	\$651.95	\$651.24	\$0.71	\$0.00	\$0.71
100-7721-52103	Pers	\$4,574.55	\$4,574.55	\$0.00	\$0.00	\$0.00
100-7721-52106	Travel Education	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7721-53401	Contract Services	\$600.00	\$403.15	\$196.85	\$0.00	\$196.85
100-7721-53403	Data Processing Services	\$1,200.00	\$943.98	\$256.02	\$0.00	\$256.02

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
100-7721-53404	Advertising	\$1,000.00	\$903.35	\$96.65	\$0.00	\$96.65
100-7721-54101	Office Supplies	\$100.00	\$76.26	\$23.74	\$0.00	\$23.74
100-7721-54401	Other Materials & Supplies	\$100.00	\$84.02	\$15.98	\$0.00	\$15.98
100-7721-54601	Dues & Subscriptions	\$3,960.00	\$3,960.00	\$0.00	\$0.00	\$0.00
COUNCIL Totals:		\$57,915.24	\$57,283.70	\$631.54	\$0.00	\$631.54

MUNICIPAL COURT

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
100-7731-53401				Contract Services	\$122,195.00	\$31,625.50
25-0002246-001	12/29/2025	12/29/2025	CITY OF WILLOUGHBY	2025 2ND HALF COURT ALLOCATION - 100-7731-53401	\$20,000.00 \$20,000.00	\$20,000.00 \$20,000.00
100-7731-57902				Refunds	\$0.00	\$0.00
MUNICIPAL COURT Totals:		\$122,195.00	\$31,625.50	\$90,569.50	\$20,000.00	\$70,569.50

GENERAL GOVERNMENT

100-7741-52601	Life Insurance	\$2,707.92	\$2,623.86	\$84.06	\$0.00	\$84.06
100-7741-53401	Contract Services	\$1,645.69	\$1,307.07	\$338.62	\$0.00	\$338.62
100-7741-53403	Data Processing Services	\$17,204.56	\$17,204.56	\$0.00	\$0.00	\$0.00
100-7741-53404	Advertising	\$381.58	\$86.30	\$295.28	\$0.00	\$295.28
100-7741-53801	Comprehensive Insurance	\$145,955.00	\$145,955.00	\$0.00	\$0.00	\$0.00
100-7741-54201	New Equipment	\$2,068.34	\$1,369.92	\$698.42	\$0.00	\$698.42
100-7741-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7741-57902	Refunds	\$1,700.00	\$1,700.00	\$0.00	\$0.00	\$0.00
GENERAL GOVERNMENT Totals:		\$171,663.09	\$170,246.71	\$1,416.38	\$0.00	\$1,416.38

LANDS & BUILDINGS

100-7742-51111	Regular Wages	\$590.56	\$590.56	\$0.00	\$0.00	\$0.00
100-7742-51113	Longevity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7742-51141	Part Time Seasonal Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7742-52102	Medicare	\$8.55	\$8.55	\$0.00	\$0.00	\$0.00
100-7742-52103	Pers	\$82.68	\$82.68	\$0.00	\$0.00	\$0.00
100-7742-53101	Utilities	\$28,437.08	\$28,437.08	\$0.00	\$0.00	\$0.00
100-7742-53401	Contract Services	\$47,115.03	\$47,115.03	\$0.00	\$0.00	\$0.00
100-7742-53402	Telecommunications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7742-54401	Other Materials & Supplies	\$2,833.20	\$2,833.20	\$0.00	\$0.00	\$0.00
100-7742-54403	Repairs & Maintenance	\$4,500.00	\$4,500.00	\$0.00	\$0.00	\$0.00
100-7742-54502	Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7742-54601	Dues & Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7742-55201	Building Improvement	\$45,426.33	\$20,062.25	\$25,364.08	\$0.00	\$25,364.08
LANDS & BUILDINGS Totals:		\$128,993.43	\$103,629.35	\$25,364.08	\$0.00	\$25,364.08

STATUTORY

100-7744-52501	Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
100-7744-52502	Workers Compensation	\$48,208.12	\$47,806.00	\$402.12	\$0.00	\$402.12
100-7744-53602	Audit Costs	\$89,174.00	\$37,874.00	\$51,300.00	\$51,300.00	\$0.00

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
24-0002175-001	12/23/2024	10/14/2025	CHARLES E. HARRIS & ASSOCIATES, INC.	2024 BASIC FINANCIAL AUDIT	\$5,760.00	\$23,680.00
25-0002091-001	12/05/2025	12/05/2025	CHARLES E. HARRIS & ASSOCIATES, INC.	2025 FINANCIAL STATEMENT AUDIT	\$23,040.00	\$23,040.00
25-0002092-001	12/05/2025	12/05/2025	CIUNI & PANICHI	2025 GAAP CONVERSION AND FINAN	\$20,000.00	\$20,000.00
25-0002092-002	12/05/2025	12/05/2025	CIUNI & PANICHI	2025 GAAP CONVERSION AND FINAN	\$2,500.00	\$2,500.00
					100-7744-53602	\$51,300.00
100-7744-53604	Elections			\$1,351.99	\$1,351.99	\$0.00
100-7744-53605	County Auditor			\$28,345.49	\$28,345.49	\$0.00
			STATUTORY Totals:	\$167,079.60	\$115,377.48	\$51,702.12

TRANSFERS

100-7745-57131	Transfer			\$716,451.08	\$716,451.08	\$0.00
100-7745-57141	Transfer			\$459,334.39	\$459,334.39	\$0.00
100-7745-57146	Transfer			\$1,000,000.00	\$1,000,000.00	\$0.00
100-7745-57150	Transfer			\$164,430.00	\$164,430.00	\$0.00
100-7745-57172	Transfer			\$128,485.88	\$128,485.88	\$0.00
100-7745-57173	Transfer			\$279,933.22	\$279,933.22	\$0.00
100-7745-58131	Advance Out			\$100,000.00	\$100,000.00	\$0.00
			TRANSFERS Totals:	\$2,848,634.57	\$2,848,634.57	\$0.00

ENGINEERING

100-7746-51141	Part Time Seasonal Wages			\$25,428.00	\$25,428.00	\$0.00
100-7746-52102	Medicare			\$368.71	\$368.68	\$0.03
100-7746-52103	Pers			\$3,559.92	\$3,559.92	\$0.00
100-7746-53401	Contract Services			\$10,281.00	\$6,658.00	\$3,623.00
100-7746-54601	Dues & Subscriptions			\$0.00	\$0.00	\$0.00
			ENGINEERING Totals:	\$39,637.63	\$36,014.60	\$3,623.03

UNCLAIMED

100-7761-57303	Unclaimed Funds			\$0.00	\$0.00	\$0.00
			UNCLAIMED Totals:	\$0.00	\$0.00	\$0.00

100 Total: **\$9,368,482.74** **\$8,688,828.98** **\$679,653.76** **\$162,183.86** **\$517,469.90**

Fund: 200 POLICE OPERATING

POLICE

200-1111-51111	Regular Wages			\$62,288.25	\$62,288.25	\$0.00
200-1111-51112	Overtime Wages			\$1,692.41	\$1,692.41	\$0.00
200-1111-51113	Longevity			\$2,744.28	\$2,744.28	\$0.00
200-1111-51114	Qualified Compensation			\$5,000.00	\$5,000.00	\$0.00
200-1111-51116	Physical Fitness Bonus			\$0.00	\$0.00	\$0.00
200-1111-52101	Medical Benefits			\$18,648.11	\$18,648.11	\$0.00
200-1111-52102	Medicare			\$1,040.04	\$1,040.04	\$0.00
200-1111-52601	Life Insurance			\$0.00	\$0.00	\$0.00

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
POLICE Totals:		\$91,413.09	\$91,413.09	\$0.00	\$0.00	\$0.00
200 Total:		\$91,413.09	\$91,413.09	\$0.00	\$0.00	\$0.00
Fund: 201	POLICE PENSION					
TRANSFERS						
201-7745-57172	Transfer	\$113,000.00	\$113,000.00	\$0.00	\$0.00	\$0.00
TRANSFERS Totals:		\$113,000.00	\$113,000.00	\$0.00	\$0.00	\$0.00
201 Total:		\$113,000.00	\$113,000.00	\$0.00	\$0.00	\$0.00
Fund: 202	FIRE OPERATING					
FIRE						
202-1131-51141	Part Time Seasonal Wages	\$123,095.57	\$123,095.57	\$0.00	\$0.00	\$0.00
202-1131-51142	Part Time Seasonal Overtime	\$2,712.98	\$2,712.98	\$0.00	\$0.00	\$0.00
202-1131-52100	Fica	\$6,979.60	\$6,979.60	\$0.00	\$0.00	\$0.00
202-1131-52102	Medicare	\$1,824.19	\$1,824.19	\$0.00	\$0.00	\$0.00
202-1131-52104	Uniforms	\$4,990.15	\$4,990.15	\$0.00	\$0.00	\$0.00
FIRE Totals:		\$139,602.49	\$139,602.49	\$0.00	\$0.00	\$0.00
202 Total:		\$139,602.49	\$139,602.49	\$0.00	\$0.00	\$0.00
Fund: 203	SENIOR / RECREATION					
SENIOR / RECREATION						
203-4418-51111	Regular Wages	\$34,448.10	\$34,448.10	\$0.00	\$0.00	\$0.00
203-4418-51113	Longevity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
203-4418-51141	Part Time Seasonal Wages	\$40,261.05	\$30,730.34	\$9,530.71	\$0.00	\$9,530.71
203-4418-51151	Building Grounds Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
203-4418-52101	Medical Benefits	\$16,338.24	\$15,035.75	\$1,302.49	\$1,287.49	\$15.00
P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002093-007	12/08/2025	12/08/2025	LAKE COUNTY BOARD OF COMMISSIONERS	25-12 HEALTHCARE INSURANCE	\$1,287.49	\$1,287.49
				203-4418-52101	\$1,287.49	\$1,287.49
203-4418-52102				Medicare	\$138.12	\$138.12
203-4418-52103				Pers	\$1,301.25	\$1,301.25
203-4418-53101				Utilities	\$0.00	\$0.00
203-4418-53401				Contract Services	\$25.04	\$25.04
203-4418-53402				Telecommunications	\$318.14	\$318.14
203-4418-53403				Data Processing Services	\$0.00	\$0.00
203-4418-53404				Advertising	\$1,645.53	\$1,645.53
203-4418-53502				Senior Events	\$177.64	\$177.64
203-4418-54101				Office Supplies	\$57.83	\$57.83
203-4418-54201				New Equipment	\$0.00	\$0.00
203-4418-54401				Other Materials & Supplies	\$638.25	\$996.59
P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description		Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
25-0002153-001	12/15/2025	12/15/2025	CHASE CARD SERVICES	KSC SUPPLIES		\$285.38	\$285.38
25-0002198-001	12/23/2025	12/23/2025	CHASE CARD SERVICES	KSC SUPPLIES		\$55.00	\$55.00
25-0002199-001	12/23/2025	12/23/2025	CHASE CARD SERVICES	KSC SUPPLIES		\$208.02	\$208.02
25-0002200-001	12/23/2025	12/23/2025	CHASE CARD SERVICES	KSC SUPPLIES		\$89.85	\$89.85
					203-4418-54401	\$638.25	\$638.25

203-4418-54601	Dues & Subscriptions		\$531.31	\$411.32	\$119.99	\$119.99	\$0.00
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P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
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25-0002188-001	12/23/2025	12/23/2025	CHASE CARD SERVICES	ANNUAL CANVA SUBSCRIPTION	\$119.99	\$119.99
				203-4418-54601	\$119.99	\$119.99

203-4418-55101	Capital Equipment		\$21,292.50	\$21,292.50	\$0.00	\$0.00	\$0.00
203-4418-55201	Building Improvement		\$35,000.00	\$22,300.00	\$12,700.00	\$0.00	\$12,700.00
203-4418-55601	Land Improvement		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

SENIOR / RECREATION Totals: \$209,771.02 \$180,819.44 \$28,951.58 \$2,045.73 \$26,905.85

203 Total: \$209,771.02 \$180,819.44 \$28,951.58 \$2,045.73 \$26,905.85

Fund: 204 FIRE EMERGENCY

FIRE

204-1131-51111	Regular Wages		\$523,617.95	\$522,765.08	\$852.87	\$0.00	\$852.87
204-1131-51112	Overtime Wages		\$20,845.13	\$20,845.13	\$0.00	\$0.00	\$0.00
204-1131-51113	Longevity		\$10,600.00	\$10,600.00	\$0.00	\$0.00	\$0.00
204-1131-51114	Qualified Compensation		\$12,000.00	\$12,000.00	\$0.00	\$0.00	\$0.00
204-1131-52101	Medical Benefits		\$140,338.77	\$123,698.96	\$16,639.81	\$10,465.34	\$6,174.47

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
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25-0002093-004	12/08/2025	12/08/2025	LAKE COUNTY BOARD OF COMMISSIONERS	25-12 HEALTHCARE INSURANCE	\$10,465.34	\$10,465.34
				204-1131-52101	\$10,465.34	\$10,465.34

204-1131-52102	Medicare		\$8,222.41	\$8,214.50	\$7.91	\$0.00	\$7.91
204-1131-52104	Uniforms		\$300.00	\$300.00	\$0.00	\$0.00	\$0.00

FIRE Totals: \$715,924.26 \$698,423.67 \$17,500.59 \$10,465.34 \$7,035.25

204 Total: \$715,924.26 \$698,423.67 \$17,500.59 \$10,465.34 \$7,035.25

Fund: 205 ROAD LEVY

STREETS

205-6611-53401	Contract Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
205-6611-53404	Advertising		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
205-6611-54401	Other Materials & Supplies		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
205-6611-55302	Road Maintenance		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

STREETS Totals: \$0.00 \$0.00 \$0.00 \$0.00 \$0.00

205 Total: \$0.00 \$0.00 \$0.00 \$0.00 \$0.00

Fund: 214 ARPA FIRST RESP.

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
FIRE						
214-1131-51111	Regular Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
214-1131-51141	Part Time Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
214-1131-52100	Fica	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
214-1131-52102	Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
214-1131-52303	Fire Pension	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
214-1131-57902	Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	FIRE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
214 Total:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund: 215	ARPA - PUBLIC SAFETY					
POLICE						
215-1111-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-1111-53403	Data Processing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-1111-54201	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-1111-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	POLICE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FIRE						
215-1131-51111	Regular Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-1131-51112	Overtime Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-1131-52101	Medical Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-1131-52102	Medicare	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-1131-52303	Fire Pension	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-1131-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-1131-54201	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-1131-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	FIRE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COMMUNITY DEVELOPMENT						
215-3323-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-3323-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-3323-55501	Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	COMMUNITY DEVELOPMENT Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STREETS						
215-6611-55302	Road Improvement Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	STREETS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FINANCE						
215-7713-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-7713-53403	Data Processing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	FINANCE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SERVICE						

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
215-7715-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SERVICE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GENERAL GOVERNMENT						
215-7741-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-7741-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	GENERAL GOVERNMENT Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LANDS & BUILDINGS						
215-7742-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-7742-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-7742-55101	Capital Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215-7742-55501	Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	LANDS & BUILDINGS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STATUTORY						
215-7744-52501	Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	STATUTORY Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFERS						
215-7745-57110	Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
215 Total:		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Fund: 216	ONEOHIO OPIOD					
POLICE						
216-1111-55101	Capital Equipment	\$21,382.14	\$19,326.84	\$2,055.30	\$0.00	\$2,055.30
	POLICE Totals:	\$21,382.14	\$19,326.84	\$2,055.30	\$0.00	\$2,055.30
216 Total:		<u>\$21,382.14</u>	<u>\$19,326.84</u>	<u>\$2,055.30</u>	<u>\$0.00</u>	<u>\$2,055.30</u>
Fund: 217	AMERICAN RESCUE					
POLICE						
217-1111-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217-1111-53403	Data Processing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217-1111-54201	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217-1111-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	POLICE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FIRE						
217-1131-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217-1131-54201	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217-1131-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	FIRE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
COMMUNITY DEVELOPMENT						
217-3323-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217-3323-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217-3323-55501	Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	COMMUNITY DEVELOPMENT Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STORM SEWER						
217-5552-55501	Storm Sewer Drainage Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	STORM SEWER Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STREETS						
217-6611-54401	Other Materials & Supplies	\$13.41	\$13.41	\$0.00	\$0.00	\$0.00
217-6611-55302	Road Improvement Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	STREETS Totals:	\$13.41	\$13.41	\$0.00	\$0.00	\$0.00
FINANCE						
217-7713-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217-7713-53403	Data Processing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	FINANCE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SERVICE						
217-7715-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SERVICE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
GENERAL GOVERNMENT						
217-7741-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217-7741-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	GENERAL GOVERNMENT Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LANDS & BUILDINGS						
217-7742-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217-7742-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217-7742-55101	Capital Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217-7742-55501	Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	LANDS & BUILDINGS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STATUTORY						
217-7744-52501	Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	STATUTORY Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFERS						
217-7745-57110	Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
217 Total:		<u>\$13.41</u>	<u>\$13.41</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Fund: 219 COVID 19 RELIEF FUND

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
POLICE						
219-1111-51110	Administrative Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1111-51111	Regular Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1111-51141	Part Time Seasonal Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1111-52101	Medical Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1111-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1111-53403	Data Processing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1111-54201	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1111-55101	Capital Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1111-55501	Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	POLICE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FIRE						
219-1131-51110	Administrative Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1131-51111	Regular Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1131-51141	Part Time Seasonal Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1131-52101	Medical Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1131-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1131-54201	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1131-55101	Capital Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-1131-55501	Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	FIRE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
COMMUNITY DEVELOPMENT						
219-3323-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-3323-55101	Capital Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-3323-55501	Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	COMMUNITY DEVELOPMENT Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SENIOR / RECREATION						
219-4418-51110	Administrative Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-4418-55101	Capital Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SENIOR / RECREATION Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FINANCE						
219-7713-51110	Administrative Salary	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-7713-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-7713-53403	Data Processing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-7713-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-7713-55501	Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	FINANCE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SERVICE						
219-7715-51111	Regular Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SERVICE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
GENERAL GOVERNMENT						
219-7741-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-7741-55101	Capital Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-7741-55501	Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	GENERAL GOVERNMENT Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
LANDS & BUILDINGS						
219-7742-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-7742-55101	Capital Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219-7742-55501	Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	LANDS & BUILDINGS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STATUTORY						
219-7744-52501	Unemployment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	STATUTORY Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFERS						
219-7745-57110	Transfers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
219 Total:		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Fund: 220	SCM&R					
TRAFFIC CONTROL						
220-1141-51111	Regular Wages	\$584.00	\$584.00	\$0.00	\$0.00	\$0.00
220-1141-52102	Medicare	\$8.47	\$8.47	\$0.00	\$0.00	\$0.00
220-1141-52103	Pers	\$94.74	\$81.76	\$12.98	\$0.00	\$12.98
220-1141-53101	Utilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-1141-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-1141-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-1141-55101	Capital Equipment	\$25,000.00	\$18,644.00	\$6,356.00	\$0.00	\$6,356.00
	TRAFFIC CONTROL Totals:	\$25,687.21	\$19,318.23	\$6,368.98	\$0.00	\$6,368.98
STORM SEWER						
220-5552-51111	Regular Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-5552-51112	Overtime Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-5552-51113	Longevity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-5552-51131	Vehicle Maint Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-5552-51132	Vehicle Maint Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-5552-51141	Part Time Seasonal Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-5552-52101	Medical Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-5552-52102	Medicare	\$342.53	\$0.00	\$342.53	\$0.00	\$342.53
220-5552-52103	Pers	\$112.92	\$0.00	\$112.92	\$0.00	\$112.92
220-5552-52105	Medical Benefits Waiver	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-5552-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-5552-54401	Other Materials & Supplies	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
	STORM SEWER Totals:	\$2,955.45	\$0.00	\$2,955.45	\$0.00	\$2,955.45

STREETS

220-6611-51111	Regular Wages	\$280,211.14	\$280,211.14	\$0.00	\$0.00	\$0.00
220-6611-51112	Overtime Wages	\$2,435.24	\$2,435.24	\$0.00	\$0.00	\$0.00
220-6611-51113	Longevity	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-6611-51131	Vehicle Maint Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-6611-51132	Vehicle Maint Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-6611-51141	Part Time Seasonal Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-6611-51142	Part Time Seasonal Overtime	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-6611-52101	Medical Benefits	\$82,453.67	\$75,527.74	\$6,925.93	\$6,925.93	\$0.00

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002093-009	12/08/2025	12/08/2025	LAKE COUNTY BOARD OF COMMISSIONERS	25-12 HEALTHCARE INSURANCE	\$6,925.93	\$6,925.93
				220-6611-52101	\$6,925.93	\$6,925.93
220-6611-52102			Medicare		\$4,098.29	\$4,098.29
220-6611-52103			Pers		\$40,782.89	\$39,570.40
220-6611-52105			Medical Benefits Waiver		\$0.00	\$0.00
220-6611-53401			Contract Services		\$0.00	\$0.00
220-6611-54401			Other Materials & Supplies		\$5,000.00	\$2,902.50
			STREETS Totals:		\$414,981.23	\$404,745.31
					\$10,235.92	\$6,925.93
						\$3,309.99

SNOW REMOVAL

220-6621-51111	Regular Wages	\$8,005.88	\$7,948.73	\$57.15	\$0.00	\$57.15
220-6621-51112	Overtime Wages	\$22,500.00	\$22,395.61	\$104.39	\$0.00	\$104.39
220-6621-51141	Part Time Seasonal Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-6621-52101	Medical Benefits	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-6621-52102	Medicare	\$456.72	\$440.03	\$16.69	\$0.00	\$16.69
220-6621-52103	Pers	\$4,409.72	\$4,248.22	\$161.50	\$0.00	\$161.50
220-6621-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
220-6621-54201	New Equipment	\$22,500.00	\$13,430.82	\$9,069.18	\$0.00	\$9,069.18
220-6621-54401	Other Materials & Supplies	\$21,426.37	\$14,210.16	\$7,216.21	\$0.00	\$7,216.21
220-6621-54801	Salt	\$180,000.00	\$173,804.78	\$6,195.22	\$6,195.22	\$0.00

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0001920-002	11/10/2025	12/23/2025	MORTON SALT, INC.	2025-2026 SALT - ODOT COOP RESOL	\$6,195.22	\$129,056.78
				220-6621-54801	\$6,195.22	\$129,056.78
			SNOW REMOVAL Totals:		\$259,298.69	\$236,478.35
					\$22,820.34	\$6,195.22
						\$16,625.12

220 Total: align="right">\$702,922.58 align="right">\$660,541.89 align="right">\$42,380.69 align="right">\$13,121.15 align="right">\$29,259.54

Fund: 221 STATE HIGHWAY

SNOW REMOVAL

221-6621-54801	Salt	\$75,000.00	\$38,002.09	\$36,997.91	\$36,997.91	\$0.00
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P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
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Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
225-4418-53101	Utilities	\$20,788.00	\$20,788.00	\$0.00	\$0.00	\$0.00
225-4418-53401	Contract Services	\$16,819.90	\$16,819.90	\$0.00	\$0.00	\$0.00
225-4418-53404	Advertising	\$3,000.00	\$2,787.95	\$212.05	\$0.00	\$212.05
225-4418-53501	Special Department Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
225-4418-53502	Senior Events	\$13,542.51	\$13,497.51	\$45.00	\$0.00	\$45.00
225-4418-54101	Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
225-4418-54201	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
225-4418-54401	Other Materials & Supplies	\$2,181.03	\$2,048.71	\$132.32	\$0.00	\$132.32
225-4418-54601	Dues & Subscriptions	\$880.36	\$600.86	\$279.50	\$279.50	\$0.00

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002174-001	12/23/2025	12/23/2025	CHASE CARD SERVICES	NEWS HERALD SUBSCRIPTION	\$279.50	\$279.50
				225-4418-54601	\$279.50	\$279.50
225-4418-55101			Capital Equipment		\$0.00	\$0.00
225-4418-55201			Building Improvement		\$0.00	\$0.00
225-4418-55601			Land Improvement		\$0.00	\$0.00
			SENIOR / RECREATION Totals:		\$112,222.66	\$110,919.97
225 Total:					\$1,302.69	\$279.50
					\$279.50	\$1,023.19

Fund: 226 OPOTC POLICE GRANT

POLICE

226-1111-52106	Travel Education	\$3,080.00	\$0.00	\$3,080.00	\$0.00	\$3,080.00
	POLICE Totals:	\$3,080.00	\$0.00	\$3,080.00	\$0.00	\$3,080.00
226 Total:		\$3,080.00	\$0.00	\$3,080.00	\$0.00	\$3,080.00

Fund: 227 LAW ENFORCEMENT

POLICE

227-1111-52107	Recruitment Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
227-1111-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
227-1111-54401	Other Materials & Supplies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
227-1111-55101	Capital Equipment	\$8,000.00	\$7,781.11	\$218.89	\$0.00	\$218.89
	POLICE Totals:	\$8,000.00	\$7,781.11	\$218.89	\$0.00	\$218.89
227 Total:		\$8,000.00	\$7,781.11	\$218.89	\$0.00	\$218.89

Fund: 228 RECREATION PK FUND

PARKS

228-4419-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
228-4419-54401	Other Materials & Supplies	\$1,900.00	\$0.00	\$1,900.00	\$0.00	\$1,900.00
	PARKS Totals:	\$1,900.00	\$0.00	\$1,900.00	\$0.00	\$1,900.00
228 Total:		\$1,900.00	\$0.00	\$1,900.00	\$0.00	\$1,900.00

Fund: 229 MAJOR CAPITAL EQUIP

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
FIRE						
229-1131-55101	Capital Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	FIRE Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRANSFERS						
229-7745-57131	Transfer	\$270,000.00	\$270,000.00	\$0.00	\$0.00	\$0.00
	TRANSFERS Totals:	\$270,000.00	\$270,000.00	\$0.00	\$0.00	\$0.00
229 Total:		<u>\$270,000.00</u>	<u>\$270,000.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Fund: 300	TEMPLEVIEW SW PROJ					
SANITARY SEWER						
300-5551-56101	Assessment Utility	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SANITARY SEWER Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
300 Total:		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Fund: 302	OLD TOWN SWR PROJ					
SANITARY SEWER						
302-5551-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
302-5551-55501	Sanitary Sewer Improv	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
302-5551-57902	Refunds	\$16,209.21	\$16,209.21	\$0.00	\$0.00	\$0.00
	SANITARY SEWER Totals:	\$16,209.21	\$16,209.21	\$0.00	\$0.00	\$0.00
TRANSFERS						
302-7745-57145	Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
302 Total:		<u>\$16,209.21</u>	<u>\$16,209.21</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Fund: 305	WISNER RD S PROJ					
STORM SEWER						
305-5552-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
305-5552-55501	Storm Sewer Improv	\$6,979.96	\$6,979.96	\$0.00	\$0.00	\$0.00
	STORM SEWER Totals:	\$6,979.96	\$6,979.96	\$0.00	\$0.00	\$0.00
TRANSFERS						
305-7745-57145	Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
UNCLAIMED						
305-7761-56501	Principal Notes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	UNCLAIMED Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
305 Total:		<u>\$6,979.96</u>	<u>\$6,979.96</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
Fund: 310	DEBT SERVICE FUND					
DEBT						
310-7751-53401	Contract Services	\$600.00	\$0.00	\$600.00	\$0.00	\$600.00
310-7751-56101	Principal Bonds GO	\$167,127.34	\$167,127.34	\$0.00	\$0.00	\$0.00
310-7751-56301	Interest Bonds GO	\$17,130.75	\$15,488.55	\$1,642.20	\$0.00	\$1,642.20
310-7751-56501	Principal Notes	\$647,000.00	\$647,000.00	\$0.00	\$0.00	\$0.00
310-7751-56601	Interest Notes	\$29,115.00	\$29,115.00	\$0.00	\$0.00	\$0.00
	DEBT Totals:	\$860,973.09	\$858,730.89	\$2,242.20	\$0.00	\$2,242.20
310 Total:		\$860,973.09	\$858,730.89	\$2,242.20	\$0.00	\$2,242.20
Fund: 311	H2OHIO GRANT					
SERVICE						
311-7715-55101	Capital Equipment	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00
	SERVICE Totals:	\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00
TRANSFERS						
311-7745-57146	Transfer	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	TRANSFERS Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
311 Total:		\$75,000.00	\$0.00	\$75,000.00	\$0.00	\$75,000.00
Fund: 410	CAPITAL IMPROV					
POLICE						
410-1111-54201	New Equipment	\$2,796.57	\$2,796.57	\$0.00	\$0.00	\$0.00
410-1111-55101	Capital Equipment	\$152,157.39	\$150,965.13	\$1,192.26	\$0.00	\$1,192.26
410-1111-55601	Land Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	POLICE Totals:	\$154,953.96	\$153,761.70	\$1,192.26	\$0.00	\$1,192.26
DISPATCH						
410-1121-54203	Data Processing Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	DISPATCH Totals:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FIRE						
410-1131-54201	New Equipment	\$18,307.44	\$18,307.44	\$0.00	\$0.00	\$0.00
410-1131-54202	New Equipment - Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410-1131-54203	Data Processing Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410-1131-55101	Capital Equipment	\$496,038.00	\$0.00	\$496,038.00	\$496,038.00	\$0.00
P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
24-0002154-001	12/18/2024	12/18/2024	ROSENBAUER SOUTH DAKOTA, LLC	ONE (1) ROSENBAUER PUMPER, COM	\$496,038.00	\$496,038.00
				410-1131-55101	\$496,038.00	\$496,038.00
410-1131-55201				Building Improvement	\$0.00	\$0.00
410-1131-55601				Land Improvement	\$0.00	\$0.00

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
FIRE Totals:		\$514,345.44	\$18,307.44	\$496,038.00	\$496,038.00	\$0.00
TRAFFIC CONTROL						
410-1141-55101	Capital Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TRAFFIC CONTROL Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SENIOR / RECREATION						
410-4418-54201	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
410-4418-55201	Building Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SENIOR / RECREATION Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STREETS						
410-6611-55101	Capital Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
STREETS Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FINANCE						
410-7713-53403	Data Processing Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
FINANCE Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SERVICE						
410-7715-55101	Capital Equipment	\$569,762.36	\$553,630.13	\$16,132.23	\$0.00	\$16,132.23
SERVICE Totals:		\$569,762.36	\$553,630.13	\$16,132.23	\$0.00	\$16,132.23
GENERAL GOVERNMENT						
410-7741-54203	Data Processing Equipment	\$7,203.43	\$6,357.00	\$846.43	\$0.00	\$846.43
GENERAL GOVERNMENT Totals:		\$7,203.43	\$6,357.00	\$846.43	\$0.00	\$846.43
LANDS & BUILDINGS						
410-7742-55201	Building Improvement	\$71,000.00	\$34,520.00	\$36,480.00	\$0.00	\$36,480.00
LANDS & BUILDINGS Totals:		\$71,000.00	\$34,520.00	\$36,480.00	\$0.00	\$36,480.00
410 Total:		\$1,317,265.19	\$766,576.27	\$550,688.92	\$496,038.00	\$54,650.92

Fund: 450 STORM SWR IMPROV

STORM SEWER

450-5552-53401	Contract Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
450-5552-55501	Storm Sewer Drainage Improv	\$526,000.00	\$10,000.00	\$516,000.00	\$40,200.00	\$475,800.00

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0001561-001	09/05/2025	09/05/2025	SME	WISNER STACKED WALL REPAIR - SO	\$10,500.00	\$10,500.00
25-0001561-002	09/05/2025	12/11/2025	SME	WISNER STACKED WALL REPAIR - PH	\$2,500.00	\$7,500.00
25-0001561-003	09/05/2025	09/05/2025	SME	WISNER STACKED WALL REPAIR - WA	\$12,000.00	\$12,000.00
25-0001562-001	09/05/2025	11/25/2025	THE C.W. COURTNEY COMPANY	WISNER STACKED WALL REPAIR DES	\$1,500.00	\$6,500.00
25-0001562-002	09/05/2025	09/05/2025	THE C.W. COURTNEY COMPANY	WISNER STACKED WALL REPAIR DES	\$9,200.00	\$9,200.00
25-0001564-001	09/05/2025	09/05/2025	SME	WISNER STACKED WALL REPAIR - OE	\$4,500.00	\$4,500.00
					450-5552-55501	\$40,200.00
						\$50,200.00

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
450-5552-57902	Refunds	\$25,102.66	\$7,924.63	\$17,178.03	\$0.00	\$17,178.03
	STORM SEWER Totals:	\$551,102.66	\$17,924.63	\$533,178.03	\$40,200.00	\$492,978.03
450 Total:		\$551,102.66	\$17,924.63	\$533,178.03	\$40,200.00	\$492,978.03

Fund: 455 SANITARY IMPROV

SANITARY SEWER

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
455-5551-53401	Contract Services	\$164,430.00	\$90,857.38	\$73,572.62	\$73,572.62	\$0.00
P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-000903-001	05/20/2025	11/25/2025	THE C.W. COURTNEY COMPANY	PRELIMINARY SEWER DESIGN OF RO	\$73,572.62	\$164,430.00
				455-5551-53401	\$73,572.62	\$164,430.00
455-5551-55501	Sanitary Sewer Improv	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00
	SANITARY SEWER Totals:	\$314,430.00	\$90,857.38	\$223,572.62	\$73,572.62	\$150,000.00
455 Total:		\$314,430.00	\$90,857.38	\$223,572.62	\$73,572.62	\$150,000.00

Fund: 460 STREET IMPROV FUND

STREETS

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
460-6611-53401	Contract Services	\$80,397.00	\$54,847.19	\$25,549.81	\$21,002.81	\$4,547.00
P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0001051-001	06/16/2025	10/27/2025	THE C.W. COURTNEY COMPANY	PRELIMINARY DESIGN	\$2,719.50	\$13,599.00
25-0001051-002	06/16/2025	11/25/2025	THE C.W. COURTNEY COMPANY	FINAL DESIGN	\$2,973.31	\$24,479.00
25-0001051-003	06/16/2025	10/27/2025	THE C.W. COURTNEY COMPANY	BIDDING/NEGOTIATING	\$5,440.00	\$5,440.00
25-0001051-005	06/16/2025	07/23/2025	THE C.W. COURTNEY COMPANY	SURVEYING	\$1,520.00	\$12,200.00
25-0001274-001	07/24/2025	12/16/2025	STEPHEN HOVANCSEK & ASSOCIATES, INC.	LAK-KIRTLAND CHARDON RD RESUR	\$8,350.00	\$10,000.00
				460-6611-53401	\$21,002.81	\$65,718.00
460-6611-55302	Road Improv Maintenance	\$1,948,863.14	\$981,491.24	\$967,371.90	\$749,915.53	\$217,456.37
P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0001052-001	06/16/2025	09/16/2025	THE C.W. COURTNEY COMPANY	PRELIMINARY DESIGN	\$0.07	\$14,404.82
25-0001052-002	06/16/2025	09/16/2025	THE C.W. COURTNEY COMPANY	FINAL DESIGN	\$0.17	\$25,928.67
25-0001052-003	06/16/2025	09/16/2025	THE C.W. COURTNEY COMPANY	BIDDING/NEGOTIATING	\$0.03	\$5,761.93
25-0001052-004	06/16/2025	11/25/2025	THE C.W. COURTNEY COMPANY	CONSTRUCTION ADMINISTRATION	\$2,304.38	\$11,523.85
25-0001052-006	06/16/2025	11/25/2025	THE C.W. COURTNEY COMPANY	INSPECTION	\$1,312.50	\$4,000.00
25-0001204-001	07/14/2025	10/16/2025	THE C.W. COURTNEY COMPANY	2025 PAVEMENT REHAB PROJECT - I	\$7,662.50	\$8,000.00
25-0001205-001	07/14/2025	07/14/2025	EMPIRE PAVING LLC	2025 PAVEMENT REHAB PROJECT - S	\$129,671.00	\$129,671.00
25-0001206-001	07/14/2025	12/04/2025	SPECIALIZED CONSTRUCTION INC.	2025 PAVEMENT REHAB PROJECT - S	\$126,289.38	\$435,714.25
25-0002240-001	12/29/2025	12/29/2025	RONYAK PAVING	2025 ODOT STATE BID 101-G MAINT	\$412,765.60	\$412,765.60
25-0002247-001	12/31/2025	12/31/2025	SPECIALIZED CONSTRUCTION INC.	2025 ODOT STATE BID 101-G MAINT	\$69,909.90	\$69,909.90
				460-6611-55302	\$749,915.53	\$1,117,680.02
STREETS Totals:		\$2,029,260.14	\$1,036,338.43	\$992,921.71	\$770,918.34	\$222,003.37

DEBT

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
460-7751-56501	Principal Notes	\$4,500,000.00	\$4,500,000.00	\$0.00	\$0.00	\$0.00
460-7751-56601	Interest Notes	\$202,500.00	\$202,500.00	\$0.00	\$0.00	\$0.00
	DEBT Totals:	\$4,702,500.00	\$4,702,500.00	\$0.00	\$0.00	\$0.00
460 Total:		\$6,731,760.14	\$5,738,838.43	\$992,921.71	\$770,918.34	\$222,003.37

Fund: 500

WWTP HICKORY

SANITARY SEWER

500-5551-51111	Regular Wages	\$7,500.00	\$6,464.82	\$1,035.18	\$0.00	\$1,035.18
500-5551-51141	Part Time Seasonal Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500-5551-52102	Medicare	\$108.75	\$93.75	\$15.00	\$0.00	\$15.00
500-5551-52103	Pers	\$1,050.00	\$905.09	\$144.91	\$0.00	\$144.91
500-5551-53101	Utilities	\$5,112.18	\$4,456.00	\$656.18	\$0.00	\$656.18
500-5551-53401	Contract Services	\$35,317.05	\$25,078.41	\$10,238.64	\$0.00	\$10,238.64
500-5551-54201	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
500-5551-54401	Other Materials & Supplies	\$6,461.16	\$5,464.26	\$996.90	\$0.00	\$996.90
500-5551-54403	Repairs & Maintenance	\$16,800.00	\$0.00	\$16,800.00	\$0.00	\$16,800.00
500-5551-55201	Building Improvement	\$3,893.55	\$3,893.55	\$0.00	\$0.00	\$0.00
500-5551-57902	Refunds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	SANITARY SEWER Totals:	\$76,242.69	\$46,355.88	\$29,886.81	\$0.00	\$29,886.81
500 Total:		\$76,242.69	\$46,355.88	\$29,886.81	\$0.00	\$29,886.81

Fund: 501

WWTP ROCKWOOD

SANITARY SEWER

501-5551-51111	Regular Wages	\$7,112.33	\$5,981.53	\$1,130.80	\$0.00	\$1,130.80
501-5551-51112	Overtime	\$1,987.67	\$1,987.67	\$0.00	\$0.00	\$0.00
501-5551-51141	Part Time Seasonal Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-5551-52102	Medicare	\$131.95	\$115.57	\$16.38	\$0.00	\$16.38
501-5551-52103	Pers	\$1,274.00	\$1,115.70	\$158.30	\$0.00	\$158.30
501-5551-53101	Utilities	\$8,181.75	\$7,580.56	\$601.19	\$0.00	\$601.19
501-5551-53401	Contract Services	\$37,441.03	\$32,549.92	\$4,891.11	\$0.00	\$4,891.11
501-5551-53402	Telecommunications	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-5551-54201	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
501-5551-54401	Other Materials & Supplies	\$5,348.24	\$4,682.10	\$666.14	\$0.00	\$666.14
501-5551-55201	Building Improvement	\$20,245.55	\$20,245.55	\$0.00	\$0.00	\$0.00
	SANITARY SEWER Totals:	\$81,722.52	\$74,258.60	\$7,463.92	\$0.00	\$7,463.92
501 Total:		\$81,722.52	\$74,258.60	\$7,463.92	\$0.00	\$7,463.92

Fund: 502

WWTP SHENANDOAH

SANITARY SEWER

502-5551-51111	Regular Wages	\$7,300.00	\$6,274.66	\$1,025.34	\$0.00	\$1,025.34
502-5551-51141	Part Time Seasonal Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-5551-52102	Medicare	\$105.86	\$91.02	\$14.84	\$0.00	\$14.84
502-5551-52103	Pers	\$1,022.00	\$878.47	\$143.53	\$0.00	\$143.53

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
502-5551-53101	Utilities	\$2,925.99	\$2,816.09	\$109.90	\$0.00	\$109.90
502-5551-53401	Contract Services	\$18,010.26	\$14,837.25	\$3,173.01	\$0.00	\$3,173.01
502-5551-54201	New Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
502-5551-54401	Other Materials & Supplies	\$4,822.37	\$4,372.35	\$450.02	\$0.00	\$450.02
502-5551-55201	Building Improvement	\$3,893.55	\$3,893.55	\$0.00	\$0.00	\$0.00
SANITARY SEWER Totals:		\$38,080.03	\$33,163.39	\$4,916.64	\$0.00	\$4,916.64
502 Total:		\$38,080.03	\$33,163.39	\$4,916.64	\$0.00	\$4,916.64

Fund: 503 WWTP TEMPLEVIEW

SANITARY SEWER

503-5551-53101	Utilities	\$2,166.42	\$2,054.15	\$112.27	\$0.00	\$112.27
503-5551-55201	Building Improvement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SANITARY SEWER Totals:		\$2,166.42	\$2,054.15	\$112.27	\$0.00	\$112.27

TRANSFERS

503-7745-57131	Transfer	\$31,422.01	\$31,422.01	\$0.00	\$0.00	\$0.00
TRANSFERS Totals:		\$31,422.01	\$31,422.01	\$0.00	\$0.00	\$0.00

503 Total: **\$33,588.43 \$33,476.16 \$112.27 \$0.00 \$112.27**

Fund: 710 TRUST & AGENCY

UNCLAIMED

710-7761-52101	Hospital - Cobra	\$14,712.72	\$4,969.42	\$9,743.30	\$4,743.30	\$5,000.00
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P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
25-0002093-010	12/08/2025	12/08/2025	LAKE COUNTY BOARD OF COMMISSIONERS	25-12 HEALTHCARE INSURANCE	\$4,743.30	\$4,743.30
					710-7761-52101	\$4,743.30

710-7761-57301	Unclaimed Funds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
710-7761-57302	Street Opening Deposit	\$40,900.00	\$40,900.00	\$0.00	\$0.00	\$0.00
710-7761-57303	Engineering Review Deposits	\$29,893.20	\$28,640.70	\$1,252.50	\$0.00	\$1,252.50
710-7761-57304	EPA Inspection Deposit	\$5,000.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00
710-7761-57305	Performance Bonds	\$135,144.27	\$135,144.27	\$0.00	\$0.00	\$0.00
710-7761-57306	Senior Guild Special Events & Dues	\$14,570.00	\$13,806.00	\$764.00	\$0.00	\$764.00
710-7761-57307	Community Center Deposit Refund	\$13,630.00	\$13,400.00	\$230.00	\$0.00	\$230.00
710-7761-57308	Sediment & Erosion Control	\$46,000.00	\$18,000.00	\$28,000.00	\$5,000.00	\$23,000.00

P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
22-0000613-003	05/17/2022	10/22/2025	BLANKET VENDOR	SEDIMENT & EROSION CONTROL - PA	\$5,000.00	\$23,000.00
					710-7761-57308	\$5,000.00

710-7761-57309	Stormwater Management Inspection	\$79,302.64	\$40,047.92	\$39,254.72	\$5,000.00	\$34,254.72
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P.O. Number	P.O. Date	Trans. Date	Vendor	Line Description	Enc. Balance	Line Amount
22-0000613-005	05/17/2022	10/22/2025	BLANKET VENDOR	STORMWATER MANAGEMENT - PARK	\$5,000.00	\$45,047.92
					710-7761-57309	\$5,000.00

Expense Report with Encumbrance Detail

As Of: 12/31/2025

Account	Description	Budget	Expense	UnExp. Balance	Encumbrance	UnEnc. Balance
710-7761-57310	Fire Escrow	\$6,468.00	\$6,468.00	\$0.00	\$0.00	\$0.00
710-7761-57315	Cemetery Trust	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
710-7761-57316	Community Center Special Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
710-7761-57901	Miscellaneous	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	UNCLAIMED Totals:	\$385,620.83	\$301,376.31	\$84,244.52	\$14,743.30	\$69,501.22
710 Total:		<u>\$385,620.83</u>	<u>\$301,376.31</u>	<u>\$84,244.52</u>	<u>\$14,743.30</u>	<u>\$69,501.22</u>
Fund: 720	POLICE PENSION					
POLICE						
720-1111-52302	Police Pension	\$248,270.74	\$220,221.53	\$28,049.21	\$7,733.79	\$20,315.42
<u>P.O. Number</u>	<u>P.O. Date</u>	<u>Trans. Date</u>	<u>Vendor</u>	<u>Line Description</u>	<u>Enc. Balance</u>	<u>Line Amount</u>
25-0002245-001	12/29/2025	12/29/2025	OHIO POLICE & FIRE PENSION FUND	12/14/25-12/27/25 ESTIMATED POLICE	\$7,733.79	\$7,733.79
				720-1111-52302	\$7,733.79	\$7,733.79
			POLICE Totals:		<u>\$7,733.79</u>	<u>\$20,315.42</u>
					<u>\$248,270.74</u>	<u>\$220,221.53</u>
720 Total:					<u>\$28,049.21</u>	<u>\$7,733.79</u>
Fund: 730	FIRE PENSION					
FIRE						
730-1131-52303	Fire Pension	\$283,726.92	\$265,917.31	\$17,809.61	\$10,333.84	\$7,475.77
<u>P.O. Number</u>	<u>P.O. Date</u>	<u>Trans. Date</u>	<u>Vendor</u>	<u>Line Description</u>	<u>Enc. Balance</u>	<u>Line Amount</u>
25-0002245-002	12/29/2025	12/29/2025	OHIO POLICE & FIRE PENSION FUND	12/14/25-12/27/25 ESTIMATED FIRE PE	\$10,333.84	\$10,333.84
				730-1131-52303	\$10,333.84	\$10,333.84
			FIRE Totals:		<u>\$10,333.84</u>	<u>\$7,475.77</u>
					<u>\$283,726.92</u>	<u>\$265,917.31</u>
730 Total:					<u>\$17,809.61</u>	<u>\$10,333.84</u>
Grand Total:					<u>\$3,371,375.07</u>	<u>\$1,641,500.36</u>
					<u>\$22,889,198.06</u>	<u>\$19,517,822.99</u>