

City of Kirtland

Fund Balances
April 30, 2019

Fund	Fund Name	Jan. 1, 2019	Current	Current	Capital Proj.	Advances	Current
		Unencumbered Balance	to-date Change	Encumbrances	Reimb. Due	In/(Out)	Unencumbered Balance
100	General Fund	291,583.31	(32,470.52)	74,052.59	-	-	185,060.20
200	Police Operating Levy	7,313.23	20,606.01	-	-	-	27,919.24
201	Police Pension Fund	6,198.33	11,206.69	-	-	-	17,405.02
202	Fire Operating Levy	9,218.41	98,996.00	-	-	-	108,214.41
203	Senior Citizens/Recreation	17,613.76	14,692.91	2,391.00	-	-	29,915.67
204	Fire Emergency Levy	39,036.71	93,278.42	-	-	-	132,315.13
205	Road Levy	54,133.38	211,912.12	12,567.00	-	-	253,478.50
220	Street Const., Maint. & Rep.	9,406.70	(7,893.51)	-	-	-	1,513.19
221	State Highway Improvement	2,259.47	(234.62)	-	-	-	2,024.85
222	Enforcement & Education	3,549.00	578.00	-	-	-	4,127.00
223	KFD Capital Improvement	25,816.50	4,624.20	-	-	-	30,440.70
224	Governmental Grants	20,169.47	1,968.55	-	-	-	22,138.02
225	Senior Citizens Fund	157,031.94	12,808.46	5,060.00	-	-	164,780.40
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	66,307.84	-	-	-	104,533.53
300	Temple View Sewer Project	97,130.78	(43,101.54)	-	-	-	54,029.24
302	Old Town Sewer Project	(19,334.90)	(150.32)	31,849.68	-	-	(51,334.90)
303	FEMA - Fire Grants Received	-	-	-	-	-	-
305	Wisner Road Stabilization	93,379.44	-	-	-	-	93,379.44
307	Worrell Road Resurfacing	-	-	-	-	-	-
310	Storm Sewer Improvements	-	-	-	-	-	-
311	SR Route 306 Slope Stabilization	10,512.53	-	-	-	-	10,512.53
312	Eagle Road Resurfacing & Imp's	4,248.00	-	-	-	-	4,248.00
313	Recreation Park Improvements	-	-	-	-	-	-
314	School Crosswalk	188.11	(10,799.00)	-	-	-	(10,610.89)
315	SR Route 306 Resurfacing	(77,093.00)	48,524.00	-	-	-	(28,569.00)
316	Raccoon Hill Culvert	7,924.63	-	-	-	-	7,924.63
400	Street Opening Fees	291,110.00	35,300.00	-	-	-	326,410.00
401	Engineers Inspection Fees	85,485.85	4,449.36	-	-	-	89,935.21
402	EPA Soil Inspection Fees	25,700.00	700.00	-	-	-	26,400.00
403	Performance Bonds	200.00	-	-	-	-	200.00
405	Cemetery Trust Fund	2,386.00	-	-	-	-	2,386.00
500	Waste Water - Hickory	60,782.91	5,660.91	497.04	-	-	65,946.78
501	Waste Water - Rockwood	19,027.71	7,387.02	1,697.04	-	-	24,717.69
502	Waste Water - Shenandoah	60,502.75	5,362.49	497.04	-	-	65,368.20
503	Waste Water - Templeview	(10,851.08)	12,868.74	-	-	-	2,017.66
600	General Obligation Bond Fund	-	(11,213.67)	-	-	-	(11,213.67)
		<u>1,339,069.63</u>	<u>551,368.54</u>	<u>128,611.39</u>	<u>-</u>	<u>-</u>	<u>1,761,826.78</u>

City of Kirtland
BALANCE SHEET
APRIL 30, 2019

Assets

Current Assets		
Cash in FirstMerit - Operating	1,212,209.40	
Cash in FirstMerit - Payroll	220,007.12	
Star Ohio - General Account	599,692.31	
Petty Cash	700.00	
Total Current Assets		2,032,608.83
Total Assets		2,032,608.83

Liabilities and Fund Equity

Liabilities		
Encumbrances - 2018	128,326.74	
Current Operating Encumbrances	128,611.39	
PERS & PFDPD Withholding	13,630.62	
City/Residence Withholding	(30.02)	
Support/Garnishments	(319.66)	
Life Insurance Withheld	562.98	
Total Liabilities		270,782.05
Restricted Funds		
Street Opening Fund	326,410.00	
Engineer Inspection Fund	89,935.21	
EPA Soil Inspection Fund	26,400.00	
Performance Bond Fund	200.00	
Cemetery Trust Fund	2,386.00	
WWTP-Hickory	65,946.78	
WWTP-Rockwood	24,717.69	
WWTP-Shenahdoah	65,368.20	
Bond Retirement	(11,213.67)	
WWTP-Templeview	2,017.66	
Capital Project-Templeview	54,029.24	
Capital Project-School Crosswa	(10,610.89)	
Capital Project-Old Town Sewer	(51,334.90)	
Capital Projects-Wisner Stabil	93,379.44	
Capital Project-306 Stabilizat	10,512.53	
Capital Project-Eagle Rd	4,248.00	
Capital Project - SR 306 Resur	(28,569.00)	
Capital Proj-Raccoon Hill	7,924.63	
Total Restricted Funds		671,746.92
Total Liabilities & Restricted Funds		942,528.97
Fund Balance		
Beginning Year's Balance	1,339,069.63	
Less: Restricted Funds	(671,746.92)	
Less: Operating Encumbrances	(128,611.39)	
Current Increase/(Decrease)	551,368.54	
Total Fund Equity		1,090,079.86
Total Liabilities and Fund Equity		2,032,608.83

City of Kirtland
CONSOLIDATED REVENUE STATEMENT
OPERATING REVENUES

	PERIOD TO DATE APRIL 30, 2019	YEAR TO DATE		
		ACTUAL	BUDGET	BALANCE
GOVERNMENTAL REVENUES				
General Fund				
Property Taxes	193,518.56	293,518.56	624,700.00	331,181.44
Local Government Funds	14,735.69	71,674.71	315,000.00	243,325.29
City Income Taxes	274,449.90	1,099,129.65	3,850,000.00	2,750,870.35
Fines & Forfeitures	2,775.00	13,533.00	42,500.00	28,967.00
Interest Income	1,263.80	4,999.64	11,000.00	6,000.36
Rental Income	4,151.30	50,658.60	225,000.00	174,341.40
Service Income	24,525.43	51,300.86	124,000.00	72,699.14
Recreation Program Revenues	7,657.80	32,340.80	93,750.00	61,409.20
Other Governmental Reimburs.	.00	6,962.76	56,000.00	49,037.24
Other Revenues	3,064.70	31,690.11	250,000.00	218,309.89
TOTAL GENERAL FUND	526,142.18	1,655,808.69	5,591,950.00	3,936,141.31
Special Revenue - Levies				
Police Operating Fund	43,939.33	53,939.33	104,900.00	50,960.67
Police Pension Fund	27,873.37	37,873.37	77,100.00	39,226.63
Fire Operating Levy	125,662.68	145,662.68	137,000.00	(8,662.68)
Senior Citizens/Recreation	51,318.70	71,318.70	144,000.00	72,681.30
Fire Emergency Fund	223,278.42	323,278.42	657,000.00	333,721.58
Road Levy	159,083.03	259,083.03	469,500.00	210,416.97
TOTAL SRECIAL REV. LEVIES	631,155.53	891,155.53	1,589,500.00	698,344.47
Special Revenue - Other				
Street Const., Maint. & Repair	28,661.42	120,418.10	380,000.00	259,581.90
State Highway Improvement	2,323.91	9,763.62	30,000.00	20,236.38
Enforcement & Education Fund	.00	578.00	1,000.00	422.00
KFD Capital Improvement	.00	15,000.00	15,000.00	.00
Major Capital Equipment	12,813.20	66,307.84	165,000.00	98,692.16
Senior Citizens Funding	.00	27,251.45	75,000.00	47,748.55
TOTAL SPECIAL REVENUE-OTHER	43,798.53	239,319.01	666,000.00	426,680.99
OTHER GOVERNMENTAL REVENUES				
Capital Projects				
Old Town Sewer Project	.00	.00	19,335.00	19,335.00
Wisner Bank Stabilization	.00	.00	262,380.00	262,380.00
Finance Software Upgrade	.00	.00	100,000.00	100,000.00
Recreation Park Improvements	.00	.00	300,000.00	300,000.00
S.R. 306 Resurfacing	.00	177,044.82	.00	(177,044.82)
TOTAL CAPITAL PROJECTS	.00	177,044.82	681,715.00	504,670.18

City of Kirtland
CONSOLIDATED REVENUE STATEMENT
OPERATING REVENUES

	PERIOD TO DATE APRIL 30, 2019	YEAR TO DATE		
		ACTUAL	BUDGET	BALANCE
OTHER GOVERNMENTAL REVS (CONT.)				
Street Opening Fees	20,000.00	35,300.00	25,000.00	(10,300.00)
Engineers Inspection Fees	1,750.00	4,750.00	20,000.00	15,250.00
EPA Soil Inspection Fee	400.00	700.00	2,000.00	1,300.00
Sign Deposit Fees	.00	.00	1,000.00	1,000.00
TOTAL TRUST & AGENCY REVS	22,150.00	40,750.00	48,000.00	7,250.00
Proprietary Funds				
Hickory WWTP	6,420.00	12,345.00	30,000.00	17,655.00
Rockwood WWTP	8,316.25	15,576.25	34,000.00	18,423.75
Shenandoah WWTP	4,127.43	8,927.43	20,000.00	11,072.57
Templeview WWTP	7,581.02	13,333.51	29,500.00	16,166.49
TOTAL PROPRIETARY FUNDS	26,444.70	50,182.19	113,500.00	63,317.81
Debt Service Funds				
General Obligation Bond Fund	.00	.00	3,686,609.00	3,686,609.00
TOTAL DEBT SERVICE FUNDS	.00	.00	3,686,609.00	3,686,609.00
TOTAL OPERATING REVENUES	1,249,690.94	3,054,260.24	12377,274.00	9,323,013.76

City of Kirtland
CONSOLIDATED STATEMENT
GENERAL GOVERNMENT

	PERIOD TO DATE APRIL 30, 2019	YEAR TO DATE			UNENCUMB'D BALANCE
		ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	26,030.63	95,633.43	.00	339,606.00	243,972.57
SERVICES & SUPPLIES					
Materials & Supplies	306.18	6,382.16	.00	11,020.00	4,637.84
Books & Periodicals	238.00	238.00	.00	300.00	62.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	455.00	.00	1,100.00	645.00
Recruitment & Training	20.00	1,240.00	.00	1,800.00	560.00
Travel & Meetings	.00	20.00	.00	175.00	155.00
Miscellaneous	.00	.00	.00	120.00	120.00
Contract Services	29,757.28	72,171.76	24,773.75	223,750.00	126,804.49
Utilities	2,090.80	6,638.91	.00	22,000.00	15,361.09
Rentals	.00	181.25	.00	650.00	468.75
Advertising	115.35	413.35	.00	1,620.00	1,206.65
Repairs & Maintenance	1,144.01	21,298.44	12,300.00	35,000.00	1,401.56
Equip. Operation & Maintenance	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
TOTAL SERVICES & SUPPLIES	33,671.62	109,038.87	37,073.75	297,535.00	151,422.38
CAPITAL OUTLAY					
Department Equipment	.00	.00	.00	40,000.00	40,000.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
TOTAL CAPITAL	.00	.00	.00	40,000.00	40,000.00
PROGRAM TOTAL	59,702.25	204,672.30	37,073.75	677,141.00	435,394.95

City of Kirtland
CONSOLIDATED STATEMENT
POLICE DEPARTMENT

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	APRIL 30, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	75,919.65	354,344.49	.00	1,118,455.00	764,110.51
SERVICES & SUPPLIES					
Materials & Supplies	963.90	2,005.40	.00	12,300.00	10,294.60
Books & Periodicals	.00	275.00	.00	500.00	225.00
Uniforms	827.92	5,178.57	.00	18,000.00	12,821.43
Memberships	.00	420.00	.00	600.00	180.00
Recruitment & Training	1,695.00	2,435.00	.00	12,900.00	10,465.00
Travel & Meetings	.00	79.00	.00	750.00	671.00
Miscellaneous	.00	.00	.00	.00	.00
Contract Services	2,269.58	12,685.88	.00	41,250.00	28,564.12
Utilities	2,706.98	8,858.49	.00	28,500.00	19,641.51
Rentals	.00	.00	.00	.00	.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	116.01	679.29	.00	7,000.00	6,320.71
Equip. Operation & Maintenance	1,425.25	2,400.25	.00	21,000.00	18,599.75
Fuel & Oil	1,806.01	7,144.38	.00	25,000.00	17,855.62
TOTAL SERVICES & SUPPLIES	11,810.65	42,161.26	.00	167,800.00	125,638.74
CAPITAL OUTLAY					
Department Equipment	.00	.00	11,000.00	55,500.00	44,500.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
TOTAL CAPITAL	.00	.00	11,000.00	55,500.00	44,500.00
PROGRAM TOTAL	87,730.30	396,505.75	11,000.00	1,341,755.00	934,249.25

City of Kirtland
CONSOLIDATED STATEMENT
FIRE DEPARTMENT

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	APRIL 30, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	95,097.39	406,806.12	.00	1,271,915.00	865,108.88
SERVICES & SUPPLIES					
Materials & Supplies	6.47	982.08	.00	4,750.00	3,767.92
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	580.30	966.28	.00	19,700.00	18,733.72
Memberships	.00	40.00	.00	500.00	460.00
Recruitment & Training	164.50	204.50	.00	2,500.00	2,295.50
Travel & Meetings	.00	50.42	.00	200.00	149.58
Miscellaneous	.00	.00	.00	.00	.00
Contract Services	1,374.53	9,341.60	.00	31,100.00	21,758.40
Utilities	1,971.72	8,616.48	.00	27,500.00	18,883.52
Rentals	.00	.00	.00	.00	.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	1,498.17	2,841.59	1,120.00	17,500.00	13,538.41
Equip. Operation & Maintenance	1,187.49	10,842.80	.00	35,000.00	24,157.20
Fuel & Oil	1,126.28	3,769.36	.00	15,000.00	11,230.64
TOTAL SERVICES & SUPPLIES	7,909.46	37,655.11	1,120.00	153,750.00	114,974.89
CAPITAL OUTLAY					
Department Equipment	12,544.80	12,544.80	.00	28,000.00	15,455.20
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	20,000.00	20,000.00
TOTAL CAPITAL	12,544.80	12,544.80	.00	48,000.00	35,455.20
PROGRAM TOTAL	115,551.65	457,006.03	1,120.00	1,473,665.00	1,015,538.97

City of Kirtland
CONSOLIDATED STATEMENT
PUBLIC WORKS

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	APRIL 30, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	57,293.43	271,210.49	.00	781,000.00	509,789.51
SERVICES & SUPPLIES					
Materials & Supplies	293.01	2,509.34	.00	8,000.00	5,490.66
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	1,794.61	10,968.62	.00	27,000.00	16,031.38
Memberships	.00	120.00	.00	350.00	230.00
Recruitment & Training	.00	146.00	.00	3,500.00	3,354.00
Travel & Meetings	.00	.00	.00	100.00	100.00
Miscellaneous	(31.28)	382.65	.00	1,000.00	617.35
Contract Services	6,657.73	13,822.44	67.00	151,000.00	137,110.56
Utilities	4,531.45	20,681.21	.00	61,250.00	40,568.79
Rentals	5,419.47	34,195.25	.00	40,000.00	5,804.75
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	12,257.06	138,092.81	23,808.50	532,750.00	370,848.69
Equip. Operation & Maintenance	2,887.47	34,431.68	7,201.22	140,000.00	98,367.10
Fuel & Oil	2,392.91	17,736.31	.00	50,000.00	32,263.69
TOTAL SERVICES & SUPPLIES	36,202.43	273,086.31	31,076.72	1,014,950.00	710,786.97
CAPITAL OUTLAY					
Department Equipment	.00	945.08	.00	.00	(945.08)
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
TOTAL CAPITAL	.00	945.08	.00	.00	(945.08)
PROGRAM TOTAL	93,495.86	545,241.88	31,076.72	1,795,950.00	1,219,631.40

City of Kirtland
CONSOLIDATED STATEMENT
PARKS & RECREATION

	PERIOD TO DATE	YEAR TO DATE			UNENCUMBD BALANCE
	APRIL 30, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	12,416.67	49,666.68	.00	149,000.00	99,333.32
SERVICES & SUPPLIES					
Materials & Supplies	1,837.50	7,442.56	2,391.00	18,000.00	8,166.44
Books & Periodicals	.00	322.00	.00	500.00	178.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	45.00	.00	.00	(45.00)
Recruitment & Training	.00	271.36	.00	100.00	(171.36)
Travel & Meetings	.00	.00	.00	250.00	250.00
Miscellaneous	870.00	4,654.00	.00	13,950.00	9,296.00
Contract Services	9,074.59	35,186.31	750.00	158,500.00	122,563.69
Utilities	3,053.84	10,084.39	.00	33,400.00	23,315.61
Rentals	.00	.00	.00	500.00	500.00
Advertising	.00	1,740.70	.00	3,500.00	1,759.30
Repairs & Maintenance	1,655.26	4,152.28	6,260.40	35,000.00	24,587.32
Equip. Oper & Maint	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
TOTAL SERVICES & SUPPLIES	16,491.19	63,898.60	9,401.40	263,700.00	190,400.00
CAPITAL OUTLAY					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	10,500.00	10,500.00
TOTAL CAPITAL	.00	.00	.00	10,500.00	10,500.00
PROGRAM TOTAL	28,907.86	113,565.28	9,401.40	423,200.00	300,233.32

City of Kirtland
CONSOLIDATED STATEMENT
PLANNING & ZONING

	PERIOD TO DATE	YEAR TO DATE			
	APRIL 30, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	UNENCUMBD BALANCE
Personal Services	4,088.60	22,910.40	.00	76,500.00	53,589.60
SERVICES & SUPPLIES					
Materials & Supplies	127.25	161.65	.00	1,500.00	1,338.35
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	.00	.00	.00	.00
Recruitment & Training	.00	.00	.00	.00	.00
Travel & Meetings	.00	.00	.00	.00	.00
Miscellaneous	.00	.00	.00	.00	.00
Contract Services	601.28	3,009.28	4,398.72	10,250.00	2,842.00
Utilities	.00	.00	.00	.00	.00
Rentals	.00	.00	.00	.00	.00
Advertising	66.65	66.65	.00	1,000.00	933.35
Repairs & Maintenance	.00	.00	.00	.00	.00
Equip. Operation & Maintenance	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
TOTAL SERVICES & SUPPLIES	795.18	3,237.58	4,398.72	12,750.00	5,113.70
CAPITAL OUTLAY					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
TOTAL CAPITAL	.00	.00	.00	.00	.00
PROGRAM TOTAL	4,883.78	26,147.98	4,398.72	89,250.00	58,703.30

City of Kirtland
CONSOLIDATED STATEMENT
PUBLIC HEALTH

	PERIOD TO DATE	YEAR TO DATE			
	APRIL 30, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	UNENCUMBED BALANCE
Personal Services	.00	.00	.00	.00	.00
SERVICES & SUPPLIES					
Materials & Supplies	.00	.00	.00	.00	.00
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	.00	.00	.00	.00
Recruitment & Training	.00	.00	.00	.00	.00
Travel & Meetings	.00	.00	.00	.00	.00
Miscellaneous	.00	.00	.00	.00	.00
Contract Services	.00	.00	.00	100,000.00	100,000.00
Utilities	.00	.00	.00	.00	.00
Rentals	.00	.00	.00	.00	.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	.00	.00	.00	.00	.00
Equip. Operation & Maintenance	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
TOTAL SERVICES & SUPPLIES	.00	.00	.00	100,000.00	100,000.00
CAPITAL OUTLAY					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
TOTAL CAPITAL	.00	.00	.00	.00	.00
PROGRAM TOTAL	.00	.00	.00	100,000.00	100,000.00

City of Kirtland
CONSOLIDATED STATEMENT
ENGINEERING

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	APRIL 30, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	.00	1,096.44	.00	4,450.00	3,353.56
SERVICES & SUPPLIES					
Materials & Supplies	.00	.00	.00	.00	.00
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	10,229.89	.00	10,000.00	(229.89)
Recruitment & Training	.00	.00	.00	.00	.00
Travel & Meetings	.00	.00	.00	.00	.00
Miscellaneous	.00	.00	.00	.00	.00
Contract Services	.00	3,600.00	.00	24,000.00	20,400.00
Utilities	.00	.00	.00	.00	.00
Rentals	.00	.00	.00	.00	.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	.00	.00	.00	.00	.00
Equip. Operation & Maintenance	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
TOTAL SERVICES & SUPPLIES	.00	13,829.89	.00	34,000.00	20,170.11
CAPITAL OUTLAY					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
TOTAL CAPITAL	.00	.00	.00	.00	.00
PROGRAM TOTAL	.00	14,926.33	.00	38,450.00	23,523.67

City of Kirtland
CONSOLIDATED STATEMENT
MISCELLANEOUS GOVERNMENTAL

	PERIOD TO DATE	YEAR TO DATE			UNENCUMBD BALANCE
	APRIL 30, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
CLAIMS & JUDGEMENTS					
Claims & Judgements	.00	.00	.00	5,000.00	5,000.00
PENSIONS & RETIREMENTS					
Police Pension	15,968.24	55,987.55	.00	161,000.00	105,012.45
Fire Pension	20,359.62	68,139.11	.00	162,750.00	94,610.89
PERS	25,008.45	84,341.94	.00	250,090.00	165,748.06
FICA	1,997.64	7,974.27	.00	26,800.00	18,825.73
TOTAL PENSIONS & RETIREMENTS	63,333.95	216,442.87	.00	600,640.00	384,197.13
WORKERS' COMPENSATION					
Workers' Compensation Paid	2,890.42	2,890.42	.00	75,000.00	72,109.58
EMPLOYEE INSURANCE					
Accident & Life Insurance	387.58	1,276.82	.00	2,950.00	1,673.18
Hospital & Medical Insurance	53,274.45	221,770.84	.00	656,351.00	434,580.16
Medicare Insurance	3,907.38	17,233.18	.00	53,109.00	35,875.82
TOTAL EMPLOYEE INSURANCE	57,569.41	240,280.84	.00	712,410.00	472,129.16
CITY INSURANCE					
Insurance & Bonds	300.00	72,223.00	.00	75,000.00	2,777.00
UNEMPLOYMENT COMPENSATION					
Ohio Bureau of Employment	.00	.00	.00	1,500.00	1,500.00
UNCLASSIFIED					
Miscellaneous	.00	.00	.00	50,000.00	50,000.00
CONTINGENCIES, RETIREMENTS, & 27TH P/R					
Contingencies	.00	.00	.00	25,000.00	25,000.00
Personal Services	.00	.00	.00	.00	.00
TOTAL MISCELLANEOUS GOVT.	124,093.78	531,837.13	.00	1,544,550.00	1,012,712.87

City of Kirtland
CONSOLIDATED STATEMENT-Capital Projects
CAPITAL PROJECTS

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	APRIL 30, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
CAPITAL PROJECT - TEMPLE VIEW SEWER					
Capital Improvements	.00	43,101.54	.00	43,102.00	.46
Transfers - Pymt of Debt	.00	.00	.00	.00	.00
CAPITAL PROJECT - SPERRY ROAD IMPR'S					
Capital Improvements	.00	.00	.00	.00	.00
Transfers - Sperry Road (Debt)	.00	.00	.00	.00	.00
CAPITAL PROJECT - TIBBETTS ROAD					
Capital Improvements	150.32	150.32	31,849.68	.00	(32,000.00)
CAPITAL PROJECT - FEMA FIRE GRANT					
Capital Improvements	.00	.00	.00	.00	.00
CAPITAL PROJECT - SR 306 & US 6					
Capital Improvements	.00	.00	.00	.00	.00
CAPITAL PROJECT - WISNER STABILIZATION					
Capital Improvements	.00	.00	.00	256,200.00	256,200.00
Transfer - Payment of Debt	.00	.00	.00	.00	.00
CAPITAL PROJECT - RT. 306 WIDENING					
Capital Improvements	.00	.00	.00	.00	.00
CAPITAL PROJECT - WORELL RD RESURFACING					
Capital Improvements	.00	.00	.00	.00	.00
Transfers Out	.00	.00	.00	.00	.00
CAPITAL PROJECT - LAKELAND/306 SIGNALS					
Department Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	.00	.00
Transfers - Payment of Debt	.00	.00	.00	.00	.00
CAPITAL PROJECT - LAKELAND/306 LANES					
Capital Improvements	.00	.00	.00	.00	.00
CAPITAL PROJECT - STORM SEWER IMPRV'S					
Cap Proj - Storm Water Impr's	.00	.00	.00	.00	.00
Transfers - Storm Water	.00	.00	.00	.00	.00
CAPITAL PROJECT - SR 306 STABILIZATION					
Capital Improvements	.00	.00	.00	10,513.00	10,513.00
CAPITAL PROJECT - EAGLE RD. RESURFACING					
Capital Improvements	.00	.00	.00	4,248.00	4,248.00
CAPITAL PROJECT - REC PARK IMPROVEMENTS					
Capital Improvements	.00	.00	.00	300,000.00	300,000.00
CAPITAL PROJECT - SCHOOL CROSSWALK					
Capital Improvements	.00	10,799.00	.00	.00	(10,799.00)
CAPITAL PROJECT - 306 RESURFACING					
Capital Improvements	.00	128,520.82	.00	.00	(128,520.82)
CAPITAL PROJECT - RACOON HILL CULVERT					
Capital Improvements	.00	.00	.00	7,925.00	7,925.00
TOTAL CAPITAL PROJECTS	150.32	182,571.68	31,849.68	621,988.00	407,566.64

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

	PERIOD TO DATE	YEAR TO DATE			UNEXPENDED BALANCE
	APRIL 30, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
MISCELLANEOUS NON-GOVERNMENTAL					
NON-GOVERNMENTAL					
Transfers	.00	.00	.00	624,651.00	624,651.00
Contingencies-Capital	.00	.00	.00	.00	.00
Contingencies-Operating	.00	.00	.00	.00	.00
TOTAL MISC. NON-GOVERNMENTAL	.00	.00	.00	624,651.00	624,651.00
TRUST & AGENCY					
TRUST & AGENCY					
Street Opening Expense	.00	.00	.00	25,000.00	25,000.00
Engineer Inspection Expense	.00	300.64	.00	10,000.00	9,699.36
EPA Soil Inspection Expenses	.00	.00	.00	.00	.00
Sign Deposit - Refunds	.00	.00	.00	1,000.00	1,000.00
Regency Woods Fund Expense	.00	.00	.00	.00	.00
Cemetery Trust Expenses	.00	.00	.00	.00	.00
TOTAL TRUST & AGENCY	.00	300.64	.00	36,000.00	35,699.36
DEBT SERVICE					
GENERAL OBLIGATION BOND FUND					
Transfer Out	.00	.00	.00	.00	.00
Principal on Debt	.00	11,213.67	.00	3,487,459.00	3,476,245.33
Interest on Debt	.00	.00	.00	99,150.00	99,150.00
TOTAL GENERAL OBLIGATION FUND	.00	11,213.67	.00	3,586,609.00	3,575,395.33

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

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	APRIL 30, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	1,472.04	5,764.41	.00	19,500.00	13,735.59
SERVICES & SUPPLIES					
Materials & Supplies	.00	.00	.00	.00	.00
Books & Periodicals	.00	.00	.00	.00	.00
Uniforms	.00	.00	.00	.00	.00
Memberships	.00	.00	.00	.00	.00
Recruitment & Training	.00	.00	.00	.00	.00
Travel & Meetings	.00	.00	.00	.00	.00
Miscellaneous	10.90	310.90	.00	1,500.00	1,189.10
Contract Services	.00	.00	.00	.00	.00
Utilities	1,251.57	4,191.48	.00	15,000.00	10,808.52
Rentals	.00	.00	.00	.00	.00
Advertising	.00	.00	.00	.00	.00
Repairs & Maintenance	2,535.17	8,632.13	2,691.12	30,000.00	18,676.75
Repairs & Maintenanc	.00	4.11	.00	.00	(4.11)
Equip. Operation & Maint.	.00	.00	.00	.00	.00
Fuel & Oil	.00	.00	.00	.00	.00
TOTAL SERVICES & SUPPLIES	3,797.64	13,138.62	2,691.12	46,500.00	30,670.26
CAPITAL OUTLAY					
Department Equipment	.00	.00	.00	.00	.00
Office Equipment	.00	.00	.00	.00	.00
Capital Improvements	.00	.00	.00	20,000.00	20,000.00
TOTAL CAPITAL	.00	.00	.00	20,000.00	20,000.00
TRANSFERS/DEBT PAYMENTS					
Transfers - WWTP	.00	.00	.00	31,500.00	31,500.00
Principal on Debt	.00	.00	.00	.00	.00
Interest on Debt	.00	.00	.00	.00	.00
TOTAL TRANSFERS/DEBT PAYMENTS	.00	.00	.00	31,500.00	31,500.00
PROGRAM TOTAL	5,269.68	18,903.03	2,691.12	117,500.00	95,905.85

City of Kirtland
CONSOLIDATED STATEMENT-TOTAL
CONSOLIDATED EXPENSES

	PERIOD TO DATE	YEAR TO DATE			UNENCUMB'D BALANCE
	APRIL 30, 2019	ACTUAL	ENCUMBRANCES	CURRENT APPROPRIATION	
Personal Services	272,318.41	1,207,432.46	.00	3,760,426.00	2,552,993.54
SERVICES & SUPPLIES					
Materials & Supplies	3,534.31	19,483.19	2,391.00	55,570.00	33,695.81
Books & Periodicals	238.00	835.00	.00	1,300.00	465.00
Uniforms	3,202.83	17,113.47	.00	64,700.00	47,586.53
Memberships	.00	11,309.89	.00	12,550.00	1,240.11
Recruitment & Training	1,879.50	4,296.86	.00	20,800.00	16,503.14
Travel & Meetings	.00	149.42	.00	1,475.00	1,325.58
Miscellaneous	124,943.40	537,485.32	.00	1,931,771.00	1,394,285.68
Contract Services	49,734.99	149,817.27	29,989.47	739,850.00	560,043.26
Utilities	15,606.36	59,070.96	.00	187,650.00	128,579.04
Rentals	5,419.47	34,376.50	.00	41,150.00	6,773.50
Advertising	182.00	2,220.70	.00	6,120.00	3,899.30
Repairs & Maintenance	19,205.68	175,700.65	46,180.02	657,250.00	435,369.33
Equip. Operation & M	5,500.21	47,674.73	7,201.22	196,000.00	141,124.05
Fuel & Oil	5,325.20	28,650.05	.00	90,000.00	61,349.95
TOTAL SERVICES & SUPPLIES	234,771.95	1,088,184.01	85,761.71	4,006,186.00	2,832,240.28
CAPITAL OUTLAY					
Department Equipment	12,544.80	13,489.88	11,000.00	123,500.00	99,010.12
Capital Improvements	150.32	182,571.68	31,849.68	672,488.00	458,066.64
TOTAL CAPITAL	12,695.12	196,061.56	42,849.68	795,988.00	557,076.76
TRANSFERS/DEBT PAYMENTS					
Transfer Out - Major Cap Equip	.00	.00	.00	195,000.00	195,000.00
Transfer - Street Opening	.00	.00	.00	50,000.00	50,000.00
Transfers - Engineers Inspecti	.00	.00	.00	25,000.00	25,000.00
Transfers - EPA Soil Inspectio	.00	.00	.00	20,000.00	20,000.00
Transfers - Tempview Sewers	.00	.00	.00	31,500.00	31,500.00
Principal on Debt	.00	11,213.67	.00	3,487,459.00	3,476,245.33
Interest on Debt	.00	.00	.00	99,150.00	99,150.00
TOTAL TRANSFERS/DEBT PAYMENTS	.00	11,213.67	.00	3,908,109.00	3,896,895.33
TOTAL PROGRAM	519,785.48	2,502,891.70	128,611.39	12,470,709.00	9,839,205.91