

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

GENERAL FUND

ASSETS

10-1111	BANK OF AMERICAN FORK CHECKING	(	336,317.21)	
10-1112	BANK OF AMERICAN FORK SAVINGS		14,406.66	
10-1113	CASH ALLOCATION TO OTHER FUNDS	(	5,704,019.73)	
10-1117	AR SUBDIVISON BOND (HA5, OVERL		2,427.51	
10-1120	XPRESS DEPOSIT ACCOUNT		26,160.04	
10-1131	PETTY CASH		125.00	
10-1140	RETURNED CHECKS		3,330.06	
10-1151	PTIF SAVINGS ACCOUNT		7,554,254.60	
10-1155	PTIF GRAVEL PIT RECLAMATION		132,213.54	
10-1160	UTILITY ACCOUNTS RECEIVABLE		19,630.45	
10-1161	ACCOUNTS RECEIVABLE (INVOICED)		13,593.21	
10-1165	A/R ENERGY TAX		21,325.53	
10-1169	AR FOR SALES/ENG/PHONE TAX		3,389.00	
10-1176	AR CASH CLEARINING ACCT	(	50.00)	
10-1177	PROPERTY TAXES RECEIVALBE		978,229.00	
10-1178	ALLOWANCE DOUBTFUL ACCOUNTS	(	4,158.00)	
10-1199	MISS SALEM SCHOLARSHIP ACCT		26,565.88	
	TOTAL ASSETS			2,751,105.54

LIABILITIES AND EQUITY

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

GENERAL FUND

LIABILITIES

10-2211	PAYROLL ACCOUNTS PAYABLE	113,753.15	
10-2215	UTILITY BILL DONATION PAYABLE	1,381.03	
10-2220	ACCOUNTS PAYABLE	1,632,957.74	
10-2221	SOCIAL SECURITY TAX WITHHELD	19,571.39	
10-2222	FEDERAL WITHHOLDING TAX	8,494.46	
10-2223	STATE WITHHOLDING TAX	14,385.85	
10-2230	PEHP HEALTH & DENTAL	( 112,020.33)	
10-2231	RETIREMENT PAYABLE	7,949.88	
10-2232	WORKER'S COMPENSATION	( 1,448.49)	
10-2233	LIFE INSURANCE	( 11,367.63)	
10-2234	EYE MED INSURANCE	.39	
10-2235	STATE UNEMPLOYMENT (WORK FORCE	1,057.91	
10-2236	EMPLOYEE ADD. INS. PAYABLE	( 27.68)	
10-2237	EMPLOYEE SHARE OF INS. PROVIDENT	( 407.90)	
10-2240	ULGT LONG TERM CARE	( 1,911.61)	
10-2242	EMPLOYEE RETIREMENT LOAN	514.51	
10-2243	EMPLOYEES 401-K PLAN	23,181.92	
10-2244	MISC. DEDUCTION ACCOUNT	848.72	
10-2245	COURT SURCHARGE - STATE	7,419.15	
10-2246	457 CONTRIBUTIONS PAYABLE	( 3,770.00)	
10-2247	ABEYANCE FEE	( 338.89)	
10-2249	POLICE DRUG ARREST \$	15.46	
10-2251	EMPLOYEE ROTH IRA PAYABLE	5,210.00	
10-2265	GRAVEL PIT RECLAMATION PAYABLE	121,430.81	
10-2273	SALEM PARK - TRAILS TREES/SIGN	9,600.00	
10-2274	50 N IMPROVEMENTS (SALEM HEIGH	35,355.61	
10-2278	HARVEST RIDGE HA5 FY 2019	13,098.00	
10-2291	CONNECTORS AGREEMENT PAYABLE	123,993.36	
10-2292	VOIDED CHECKS - REISSUED (2015	72.98	
10-2293	VOIDED CHECKS - REISSUED (2016	598.64	
10-2294	VOIDED CHECKS - REISSUED (2017	522.23	
10-2295	VOIDED CHECKS - REISSUED (2018	250.99	
10-2299	MISS SALEM SCHOLARSHIP FUND	26,565.88	
10-2305	CASH BOND KENS AUTO	2,635.50	
10-2306	ORCHARD FARMS CEMETERY FENCE	16,000.01	
10-2307	10% CASH WARRANTY BOND - SUBDI	1,225,078.68	
10-2316	SALEM PARK MISC CASH BOND	114,690.00	
10-2317	EXAVATION CASH BOND	1,000.00	
10-2319	JR RENTS SUBDIVISION - SADE CHR	10,630.00	
10-2320	CLIFF HALES - DEER HALLOW CASH	354,275.76	
10-2325	SESD POWER BUYOUT HOLDING	10,000.00	
10-2419	SUB DIV STREET SIGN PAYABLE	27,127.73	
10-2420	HA-5 SLURRY SEAL BOND	226,876.76	
10-2422	SIDEWALK BOND PAYABLE	29,785.00	
10-2423	IMPROVEMENT BONDS PAYABLE	165,352.70	
	TOTAL LIABILITIES		4,220,389.67

FUND EQUITY

10-2700	DEFERRED REVENUE	919,322.32	
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SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

GENERAL FUND

UNAPPROPRIATED FUND BALANCE:			
10-2981 UNAPPROPRATED SURPLUS - BEGINN	(	2,453,264.04)	
REVENUE OVER EXPENDITURES - YTD		<u>64,657.59</u>	
BALANCE - CURRENT DATE	(	<u>2,388,606.45)</u>	
TOTAL FUND EQUITY	(	<u>1,469,284.13)</u>	
TOTAL LIABILITIES AND EQUITY		<u><u>2,751,105.54</u></u>	

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	15,405.57	819,598.72	747,360.00	( 72,238.72)	109.7
10-31-20	3,325.16	39,992.66	60,000.00	20,007.34	66.7
10-31-25	8,850.03	65,374.93	79,040.00	13,665.07	82.7
10-31-30	86,284.01	944,969.39	1,086,175.00	141,205.61	87.0
10-31-45	4,203.87	45,455.84	57,600.00	12,144.16	78.9
10-31-50	35,714.75	351,871.69	393,849.00	41,977.31	89.3
	<u>153,783.39</u>	<u>2,267,263.23</u>	<u>2,424,024.00</u>	<u>156,760.77</u>	<u>93.5</u>
<u>LICENSES &amp; PERMITS</u>					
10-32-10	100.00	6,280.00	6,175.00	( 105.00)	101.7
10-32-18	.00	20,761.50	20,762.00	.50	100.0
10-32-20	.00	30,239.75	38,000.00	7,760.25	79.6
10-32-22	4,099.16	30,976.54	36,504.00	5,527.46	84.9
10-32-25	30.00	250.00	500.00	250.00	50.0
10-32-30	.00	708.70	1,000.00	291.30	70.9
10-32-90	35,958.61	226,691.77	247,500.00	20,808.23	91.6
10-32-92	3,320.00	33,790.49	35,500.00	1,709.51	95.2
10-32-94	( 230.62)	( 69.17)	100.00	169.17	( 69.2)
10-32-96	325.00	2,950.00	5,000.00	2,050.00	59.0
	<u>43,602.15</u>	<u>352,579.58</u>	<u>391,041.00</u>	<u>38,461.42</u>	<u>90.2</u>
<u>INTERGOVERNMENTAL</u>					
10-33-16	536.00	62,784.00	42,263.00	( 20,521.00)	148.6
10-33-18	12,500.39	226,874.86	249,850.00	22,975.14	90.8
10-33-25	5,168.97	46,444.03	72,000.00	25,555.97	64.5
10-33-26	.00	563.82	2,000.00	1,436.18	28.2
10-33-56	.00	263,597.14	367,000.00	103,402.86	71.8
10-33-60	.00	44,187.81	10,000.00	( 34,187.81)	441.9
10-33-61	1,318.05	12,813.38	13,300.00	486.62	96.3
10-33-62	.00	20,000.00	.00	( 20,000.00)	.0
10-33-63	.00	3,600.00	.00	( 3,600.00)	.0
10-33-85	.00	1,500.00	1,500.00	.00	100.0
	<u>19,523.41</u>	<u>682,365.04</u>	<u>757,913.00</u>	<u>75,547.96</u>	<u>90.0</u>

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-10 ADMINISTRATIVE SERVICES	120,647.00	1,206,470.00	1,447,760.00	241,290.00	83.3
10-34-22 FIRE DEPT PROTECTION SERVICE	880.60	33,989.24	45,000.00	11,010.76	75.5
10-34-23 FIRE ASSISTANCE - STATE HELP	.00	56,342.00	.00	( 56,342.00)	.0
10-34-25 AMBULANCE SERVICE FEES	8,827.94	82,918.53	120,000.00	37,081.47	69.1
10-34-26 SEMA ASSISTANCE - STATE	.00	10,690.00	.00	( 10,690.00)	.0
10-34-27 CPR CLASS PROVIDED BY SEMA	30.00	36.50	.00	( 36.50)	.0
10-34-32 DONATIONS POLICE (SPEED SIGN)	.00	5,000.00	.00	( 5,000.00)	.0
10-34-33 POLICE OFFICER HIGH SCHOOL	.00	45,864.00	61,152.00	15,288.00	75.0
10-34-34 POLICE WAGES SPECIAL ASSIGNMEN	55.50	327.00	2,500.00	2,173.00	13.1
10-34-36 POLICE ASSISTANCE - STATE HELP	.00	10,162.50	.00	( 10,162.50)	.0
10-34-44 PARK RESERVATIONS	50.00	1,185.00	2,000.00	815.00	59.3
10-34-45 COMMUNITY CENTER RENTAL	800.00	16,150.00	21,000.00	4,850.00	76.9
10-34-51 SALE OF CEMETERY LOTS	26,644.00	77,809.80	60,000.00	( 17,809.80)	129.7
10-34-53 BURIAL FEES	5,500.00	27,200.00	35,000.00	7,800.00	77.7
10-34-60 NEW UTILITY HOOKUP FEE	700.00	5,925.00	8,000.00	2,075.00	74.1
10-34-70 CITY PROPERTY HOME RENTAL	1,700.00	7,225.00	10,200.00	2,975.00	70.8
10-34-75 ASSISTANCE HIGHLINE CANAL BREA	.00	20,156.00	.00	( 20,156.00)	.0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>165,835.04</b>	<b>1,607,450.57</b>	<b>1,812,612.00</b>	<b>205,161.43</b>	<b>88.7</b>
<u>FINES &amp; FORFEITURES</u>					
10-35-11 COURT FINES	4,767.01	27,753.54	40,390.00	12,636.46	68.7
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>4,767.01</b>	<b>27,753.54</b>	<b>40,390.00</b>	<b>12,636.46</b>	<b>68.7</b>

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
10-36-10 INTEREST EARNED	19,658.27	164,780.90	60,000.00	( 104,780.90)	274.6
10-36-19 REBATES TO CITY	.00	10,992.00	.00	( 10,992.00)	.0
10-36-26 TRANSFER FROM REC I.F. FUND 37	.00	.00	137,587.00	137,587.00	.0
10-36-28 TRANSFER FROM P.S.I.F. FUND 37	.00	.00	260,827.00	260,827.00	.0
10-36-60 DIVIDENDS FROM INSURANCE	2,755.60	15,784.20	10,000.00	( 5,784.20)	157.8
10-36-70 SALE OF CITY PROPERTY	.00	49.00	2,000.00	1,951.00	2.5
10-36-77 WEED ABATEMENT CHARGES	.00	.00	1,000.00	1,000.00	.0
10-36-78 STATE OF UTAH POLICE GRANT	.00	4,175.00	.00	( 4,175.00)	.0
10-36-80 DUI POLICE GRANT	4,607.05	18,950.03	.00	( 18,950.03)	.0
10-36-83 TRAFFIC SCHOOL	240.00	1,700.00	4,000.00	2,300.00	42.5
10-36-85 SALEM DAY FIREWORKS DONATIONS	.00	40.00	1,000.00	960.00	4.0
10-36-86 ANNEXATION FEES	.00	500.00	250.00	( 250.00)	200.0
10-36-88 SALEM DAYS DONATION SPONSORS	.00	7,500.00	7,500.00	.00	100.0
10-36-89 POND TOWN CHRISTMAS	.00	60.00	100.00	40.00	60.0
10-36-90 SUNDRY	152.50	4,721.68	6,000.00	1,278.32	78.7
10-36-91 0 MISC REVENUE (NEVER HAVE \$)	20.00	20.00	.00	( 20.00)	.0
10-36-92 SALEM CITY CALENDARS DONATION	20.00	1,791.00	1,900.00	109.00	94.3
10-36-93 DONATION FROM DEVELOPER (PARK)	.00	41,151.00	.00	( 41,151.00)	.0
10-36-94 SALES TAX SELLER DISCOUNT	147.81	1,841.39	2,000.00	158.61	92.1
10-36-95 SUMMER CONCERT DONATIONS	.00	799.00	.00	( 799.00)	.0
10-36-96 SEINOR CITIZEN PROGRAM	1,141.20	11,429.10	8,000.00	( 3,429.10)	142.9
TOTAL MISCELLANEOUS REVENUE	28,742.43	286,284.30	502,164.00	215,879.70	57.0

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>RECREATION PROGRAMS</u>					
10-37-05 COMMUNITY ACTIVITY GRANT	.00	.00	3,900.00	3,900.00	.0
10-37-09 RECREATION BUILDING RENTAL	100.00	3,045.00	.00	( 3,045.00)	.0
10-37-10 BASEBALL/SOFTBALL PROGRAMS	4,635.00	26,951.26	30,000.00	3,048.74	89.8
10-37-11 T-BALL/COACH PITCH	3,265.00	7,647.00	6,500.00	( 1,147.00)	117.7
10-37-12 START UP BASEBALL	350.00	860.00	1,650.00	790.00	52.1
10-37-13 SOFTBALL (COED ADULT LEAGUE)	4,680.00	14,308.22	14,600.00	291.78	98.0
10-37-15 MENS SOFTBALL LEAGUE	1,170.00	1,950.00	.00	( 1,950.00)	.0
10-37-17 SNACK SHACK REVENUE	4,976.13	21,838.92	54,000.00	32,161.08	40.4
10-37-20 BASKETBALL	.00	29,775.00	26,500.00	( 3,275.00)	112.4
10-37-21 SOARING HOOPSTERS (BASKETBALL)	.00	4,108.00	3,000.00	( 1,108.00)	136.9
10-37-22 ADULT BASKETBALL	.00	9,820.00	12,000.00	2,180.00	81.8
10-37-24 WOMEN SOCCER LEAGE	.00	460.00	1,200.00	740.00	38.3
10-37-25 SOCCER ASSOCIATION	222.00	27,363.00	25,000.00	( 2,363.00)	109.5
10-37-27 INDOOR SOCCER ACCT	.00	2,876.00	3,000.00	124.00	95.9
10-37-30 TACKLE FOOTBALL	.00	12,850.84	19,000.00	6,149.16	67.6
10-37-31 FLAG FOOTBALL	.00	9,661.00	7,000.00	( 2,661.00)	138.0
10-37-34 GRASS VOLLEYBALL	490.00	815.00	1,500.00	685.00	54.3
10-37-35 VOLLEYBALL	.00	6,744.32	3,200.00	( 3,544.32)	210.8
10-37-36 YOUTH RUGBY	210.00	210.00	.00	( 210.00)	.0
10-37-40 YOUTH TENNIS	1,210.00	6,407.00	4,500.00	( 1,907.00)	142.4
10-37-45 FISHING	50.00	380.00	550.00	170.00	69.1
10-37-50 WRESTLING PROGRAM	.00	2,856.00	2,500.00	( 356.00)	114.2
10-37-55 CHEERLEADING	5,050.00	15,026.50	22,000.00	6,973.50	68.3
10-37-59 GYMNASTICS	555.00	7,490.00	6,000.00	( 1,490.00)	124.8
10-37-60 RODEO ARENA	.00	.00	1,100.00	1,100.00	.0
10-37-63 DANCE	.00	2,481.00	2,500.00	19.00	99.2
10-37-64 TUFF KIDS	140.00	1,320.00	1,400.00	80.00	94.3
10-37-65 BASEBALL PARKS SIGN DONATION	1,750.00	1,750.00	3,000.00	1,250.00	58.3
10-37-66 YOUTH TRACK & FIELD	1,465.00	2,357.00	3,000.00	643.00	78.6
10-37-69 HUNTER SAFETY	.00	825.00	800.00	( 25.00)	103.1
10-37-70 CONCEALED WEAPON PERMIT CLASS	.00	650.00	.00	( 650.00)	.0
10-37-71 RECREATION YOUNG PERFORMERS	.00	7,556.00	2,000.00	( 5,556.00)	377.8
10-37-72 CAMPS AND CLINICS RECREATION	3,895.00	12,400.00	4,000.00	( 8,400.00)	310.0
10-37-73 BOUTIQUE - RECREATION	600.00	12,699.68	14,000.00	1,300.32	90.7
10-37-75 RECREATION PARK RENTAL FEE	.00	18,663.50	16,000.00	( 2,663.50)	116.7
10-37-76 RECREATION TOURNAMENTS	( 2,825.00)	.00	6,000.00	6,000.00	.0
10-37-77 BIKE RACE (TOUR DE SALEM)	.00	5,244.32	9,500.00	4,255.68	55.2
10-37-80 SPECIAL EVENTS	.00	15.00	2,300.00	2,285.00	.7
10-37-81 TREE PROGRAM	.00	.00	500.00	500.00	.0
10-37-83 NEBO SCHOOL AGREEMENT	.00	3,730.52	2,200.00	( 1,530.52)	169.6
10-37-85 DONATIONS FOR RECREATION	.00	.00	500.00	500.00	.0
<b>TOTAL RECREATION PROGRAMS</b>	<b>31,988.13</b>	<b>283,135.08</b>	<b>316,400.00</b>	<b>33,264.92</b>	<b>89.5</b>

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-38-15 FUND TRANSFER FROM ENTERPRISE	38,501.00	385,010.00	462,000.00	76,990.00	83.3
10-38-20 TRANSFERS FROM CAPITAL IMPROVM	.00	.00	552,078.00	552,078.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	38,501.00	385,010.00	1,014,078.00	629,068.00	38.0
TOTAL FUND REVENUE	486,742.56	5,891,841.34	7,258,622.00	1,366,780.66	81.2



SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-11 SALARIES	.00	15,100.00	29,400.00	14,300.00	51.4
10-41-13 EMPLOYEE BENEFITS	.00	320.25	.00	( 320.25)	.0
10-41-23 TRAVEL/EDUCATION	.00	1,302.40	1,000.00	( 302.40)	130.2
10-41-25 ECONOMIC DEVELOPMENT COMM	.00	.00	1,000.00	1,000.00	.0
10-41-52 YOUTH IN ACTION	.00	22.06	1,500.00	1,477.94	1.5
<b>TOTAL LEGISLATIVE</b>	<b>.00</b>	<b>16,744.71</b>	<b>32,900.00</b>	<b>16,155.29</b>	<b>50.9</b>
<u>JUDICIAL</u>					
10-42-11 SALARIES	2,254.38	24,784.81	29,155.00	4,370.19	85.0
10-42-13 EMPLOYEE BENEFITS	1,515.05	15,564.09	18,776.00	3,211.91	82.9
10-42-34 SALEM YOUTH COUNCIL	60.77	( 53.24)	6,000.00	6,053.24	( .9)
<b>TOTAL JUDICIAL</b>	<b>3,830.20</b>	<b>40,295.66</b>	<b>53,931.00</b>	<b>13,635.34</b>	<b>74.7</b>
<u>ADMINISTRATION</u>					
10-44-11 SALARIES	11,485.26	123,881.70	149,308.00	25,426.30	83.0
10-44-13 EMPLOYEES BENEFITS	4,732.20	49,268.01	61,052.00	11,783.99	80.7
10-44-16 COLLECTION FEE UTILITY ACCTS	.00	178.50	2,000.00	1,821.50	8.9
10-44-17 INTEREST REFUND ON CASH BONDS	424.23	8,658.00	.00	( 8,658.00)	.0
10-44-22 PUBLIC NOTICES	58.75	552.85	400.00	( 152.85)	138.2
10-44-23 TRAVEL/EDUCATION	.00	99.98	200.00	100.02	50.0
10-44-24 OFFICE SUPPLIES & EXPEN	807.85	12,520.54	20,860.00	8,339.46	60.0
10-44-25 EQUIPMENT/BUILDING O&M	.00	1,909.99	7,140.00	5,230.01	26.8
10-44-27 TELEPHONE/CELL PHONE/RADIO	2,389.70	25,187.89	36,900.00	11,712.11	68.3
10-44-29 UTILITIES	1,215.98	11,924.24	16,932.00	5,007.76	70.4
10-44-30 UTILITY BILLS	1,710.23	16,920.85	23,640.00	6,719.15	71.6
10-44-38 MISC EXPENSES	5,824.01	58,474.92	61,000.00	2,525.08	95.9
10-44-50 SALEM CALENDARS	.00	4,737.72	5,150.00	412.28	92.0
10-44-74 EQUIPMENT PURCHASE	2,159.98	2,759.95	4,000.00	1,240.05	69.0
10-44-80 COMPUTER SOFTWARE SUPPORT	2,633.19	28,983.09	35,020.00	6,036.91	82.8
10-44-90 2008 SALES TAX REVENUE BOND	.00	126,029.90	126,036.00	6.10	100.0
<b>TOTAL ADMINISTRATION</b>	<b>33,441.38</b>	<b>472,088.13</b>	<b>549,638.00</b>	<b>77,549.87</b>	<b>85.9</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
10-45-11 SALARIES	8,155.86	88,146.14	104,905.00	16,758.86	84.0
10-45-13 EMPLOYEE BENEFITS	2,702.78	28,290.75	36,458.00	8,167.25	77.6
10-45-20 PURCHASE OF BOOKS	2,058.72	17,749.88	18,000.00	250.12	98.6
10-45-23 TRAVEL/EDUCATION	500.00	546.87	1,775.00	1,228.13	30.8
10-45-25 LIBRARY SUPPLY	529.18	4,725.38	4,000.00	( 725.38)	118.1
10-45-26 NEW SOFTWARE - CLEF GRANT	.00	30,028.00	.00	( 30,028.00)	.0
10-45-29 LIBRARY OUTREACH	21.90	4,099.68	3,500.00	( 599.68)	117.1
10-45-30 O & M OF LIBRARY	820.90	13,919.46	20,565.00	6,645.54	67.7
10-45-35 BOND PAYMENT LIBRARY 2008 BOND	.00	38,449.80	38,452.00	2.20	100.0
10-45-40 FUNDS TOWARD C.I. LIBRARY ADD	.00	.00	10,000.00	10,000.00	.0
10-45-45 PROFESSIONAL SERVICES/ADDITION	.00	300.00	.00	( 300.00)	.0
<b>TOTAL LIBRARY</b>	<b>14,789.34</b>	<b>226,255.96</b>	<b>237,655.00</b>	<b>11,399.04</b>	<b>95.2</b>
<u>TREASURER</u>					
10-46-11 SALARIES	3,835.20	43,637.76	51,520.00	7,882.24	84.7
10-46-13 EMPLOYEE BENEFITS	2,068.29	21,824.44	26,354.00	4,529.56	82.8
10-46-23 TRAVEL/EDUCATION	.00	95.00	1,600.00	1,505.00	5.9
10-46-51 POSITION BOND INSURANCE	.00	1,173.00	1,000.00	( 173.00)	117.3
<b>TOTAL TREASURER</b>	<b>5,903.49</b>	<b>66,730.20</b>	<b>80,474.00</b>	<b>13,743.80</b>	<b>82.9</b>
<u>CITY FINANCE DIRECTOR/RECORDER</u>					
10-47-11 SALARIES	5,166.00	58,417.50	68,813.00	10,395.50	84.9
10-47-13 EMPLOYEES BENEFITS	2,814.26	29,717.04	35,727.00	6,009.96	83.2
10-47-23 TRAVEL/EDUCATION	663.77	1,570.97	1,800.00	229.03	87.3
10-47-24 POSITION BOND INSURANCE	.00	50.00	1,000.00	950.00	5.0
<b>TOTAL CITY FINANCE DIRECTOR/RECORDE</b>	<b>8,644.03</b>	<b>89,755.51</b>	<b>107,340.00</b>	<b>17,584.49</b>	<b>83.6</b>
<u>PROFESSIONAL AND TECHNICAL</u>					
10-48-31 LEGAL SERVICES	45,279.41	142,013.24	139,626.00	( 2,387.24)	101.7
10-48-33 AUDIT SERVICES	.00	18,200.00	18,200.00	.00	100.0
10-48-35 COURT EXPENSES	63.44	507.08	1,000.00	492.92	50.7
<b>TOTAL PROFESSIONAL AND TECHNICAL</b>	<b>45,342.85</b>	<b>160,720.32</b>	<b>158,826.00</b>	<b>( 1,894.32)</b>	<b>101.2</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING DEPARTMENT</u>					
10-49-11 SALARIES	8,174.17	92,984.60	118,245.00	25,260.40	78.6
10-49-13 EMPLOYEE BENEFITS	4,219.08	44,873.72	61,500.00	16,626.28	73.0
10-49-15 BUILDING INSPECTION (OUTSOURCE	.00	2,710.31	10,000.00	7,289.69	27.1
10-49-23 TRAVEL/EDUCATION	356.00	5,831.02	2,800.00	( 3,031.02)	208.3
10-49-25 OFFICE SUPPLY & EXP	.00	354.73	1,250.00	895.27	28.4
10-49-97 MISC EXPENSES	.00	3,426.98	4,800.00	1,373.02	71.4
10-49-98 MOTOR POOL	864.00	8,302.00	9,865.00	1,563.00	84.2
<b>TOTAL BUILDING DEPARTMENT</b>	<b>13,613.25</b>	<b>158,483.36</b>	<b>208,460.00</b>	<b>49,976.64</b>	<b>76.0</b>
<u>GOVERNMENT BUILDINGS</u>					
10-51-26 RENTAL PROPERTY EXPENSES	.00	2,435.40	.00	( 2,435.40)	.0
10-51-27 INSURANCE/LIABILITY CLAIMS	.00	82,477.40	83,710.00	1,232.60	98.5
10-51-28 CITY SHOP	1,839.59	32,841.19	34,118.00	1,276.81	96.3
10-51-29 CITY SHOP PROJECT FY18 ASSIGNE	.00	5,682.25	.00	( 5,682.25)	.0
10-51-33 2008 BOND PAYMENT	.00	49,130.30	49,133.00	2.70	100.0
10-51-34 2008 SALES TAX BOND ADMIN FEES	.00	2,000.00	2,000.00	.00	100.0
<b>TOTAL GOVERNMENT BUILDINGS</b>	<b>1,839.59</b>	<b>174,566.54</b>	<b>168,961.00</b>	<b>( 5,605.54)</b>	<b>103.3</b>
<u>ENGINEERING DEPT</u>					
10-52-11 SALARIES	26,119.45	264,737.06	314,344.00	49,606.94	84.2
10-52-13 EMPLOYEE BENEFITS	13,298.03	131,468.02	159,734.00	28,265.98	82.3
10-52-14 CLOTHING	.00	499.93	1,275.00	775.07	39.2
10-52-20 EQUIPMENT	.00	183.00	7,500.00	7,317.00	2.4
10-52-25 TRAVEL/EDUCATION	.00	2,518.80	7,150.00	4,631.20	35.2
10-52-30 ENGINEERING SERVICES/PLAT	2,366.46	16,852.66	12,000.00	( 4,852.66)	140.4
10-52-34 ENGINEERING WATER RIGHTS STUDY	1,996.81	7,651.37	.00	( 7,651.37)	.0
10-52-40 GIS/GPS	1,430.92	18,898.84	16,750.00	( 2,148.84)	112.8
10-52-50 PUBLIC WORK MISC/SUPPLIES	45.12	768.73	1,000.00	231.27	76.9
10-52-80 SAFETY COMMITTEE	.00	854.08	2,500.00	1,645.92	34.2
10-52-90 MOTOR POOL	2,714.00	27,070.00	32,443.00	5,373.00	83.4
<b>TOTAL ENGINEERING DEPT</b>	<b>47,970.79</b>	<b>471,502.49</b>	<b>554,696.00</b>	<b>83,193.51</b>	<b>85.0</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-54-11 SALARIES	60,423.68	619,285.42	739,372.00	120,086.58	83.8
10-54-13 EMPLOYEES BENEFITS	40,001.93	422,137.05	532,329.00	110,191.95	79.3
10-54-14 CLOTHING ALLOWANCE	100.95	2,083.34	12,812.00	10,728.66	16.3
10-54-15 SURVIVING SPOUSE FUND	.00	.00	950.00	950.00	.0
10-54-16 CLEANING ALLOWANCE	500.00	5,500.00	6,000.00	500.00	91.7
10-54-23 TRAVEL/EDUCATION	754.00	10,196.71	15,500.00	5,303.29	65.8
10-54-24 OFFICE EX & SUPPLIES	295.93	5,262.46	6,000.00	737.54	87.7
10-54-25 EQUIPMENT & SUPPLIES	209.93	5,339.82	12,500.00	7,160.18	42.7
10-54-27 NEW COMPUTERS	1,907.80	1,970.43	7,000.00	5,029.57	28.2
10-54-30 UNET - TASKFORCE	.00	2,341.92	2,500.00	158.08	93.7
10-54-35 TRAFFIC SCHOOL	314.04	3,576.31	7,000.00	3,423.69	51.1
10-54-41 SCHOOL STUDENT SAFETY	130.65	2,518.58	3,500.00	981.42	72.0
10-54-42 STATE LIQUOR ALLOTMENT	.00	3,221.28	.00	( 3,221.28)	.0
10-54-45 VICTIM ADVOCATE	.00	7,500.00	7,500.00	.00	100.0
10-54-47 DISPATCH FEES	.00	34,386.32	49,223.00	14,836.68	69.9
10-54-60 SPILLMAN SERVICE CONTRACT	.00	17,959.08	18,815.00	855.92	95.5
10-54-65 POLICE POLICIES/LEXIPOL	.00	4,444.00	4,444.00	.00	100.0
10-54-72 FY 2019 GRANT VIDEO SYSTEM	.00	3,597.50	.00	( 3,597.50)	.0
10-54-73 2018/2019 GRANT FOR CAMERAS	.00	4,175.00	.00	( 4,175.00)	.0
10-54-74 EQUIPMENT PURCHASES	386.31	9,263.31	20,736.00	11,472.69	44.7
10-54-76 POLICE EQUIP (FUNDING DONATED)	.00	5,919.99	.00	( 5,919.99)	.0
10-54-83 DRUG TESTING	.00	2,360.00	3,500.00	1,140.00	67.4
10-54-86 VEHILCE COMPUTERS	400.16	4,001.56	4,800.00	798.44	83.4
10-54-90 800 RADIO	.00	2,309.56	4,820.00	2,510.44	47.9
10-54-95 K9 (NEW/SUPPLIES/EQUIP)	.00	478.66	2,500.00	2,021.34	19.2
10-54-96 P.S. PROPERTY/BUILDING (I.F.)	.00	.00	260,827.00	260,827.00	.0
10-54-97 WEED ABATEMENT	.00	.00	3,000.00	3,000.00	.0
10-54-98 MOTOR POOL	4,046.00	40,960.00	48,552.00	7,592.00	84.4
<b>TOTAL POLICE</b>	<b>109,471.38</b>	<b>1,220,788.30</b>	<b>1,774,180.00</b>	<b>553,391.70</b>	<b>68.8</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
10-55-11 FIRE STIPEND	.00	32,541.81	24,000.00	( 8,541.81)	135.6
10-55-13 BENEFITS/TAXES	.00	2,471.47	3,000.00	528.53	82.4
10-55-14 FIRE FIGHTER INSURANCE	.00	.00	600.00	600.00	.0
10-55-15 FIRE DEPT IMMUNIZATIONS	.00	.00	600.00	600.00	.0
10-55-21 FIRE GRANT	.00	.00	5,000.00	5,000.00	.0
10-55-23 TRAVEL (CHIEF)	.00	.00	500.00	500.00	.0
10-55-24 OFFICE EX & SUPPLIES	.00	1,043.27	1,970.00	926.73	53.0
10-55-25 EQUIPMENT SUPPLIES & MAINT.	1,996.56	10,326.40	17,360.00	7,033.60	59.5
10-55-27 WOMEN'S AUXILIARY BANK ACCOUNT	.00	.00	500.00	500.00	.0
10-55-28 UTILITIES	257.03	3,252.19	3,624.00	371.81	89.7
10-55-30 APPARATUS MAINTENCE	.00	512.17	2,600.00	2,087.83	19.7
10-55-51 TRAINING PROGRAMS	.00	2,724.83	4,000.00	1,275.17	68.1
10-55-53 FIRE PREVENTION/EDUCATION	.00	.00	2,000.00	2,000.00	.0
10-55-61 MISCELLANEOUS	.00	2,173.18	5,400.00	3,226.82	40.2
10-55-74 EQUIPMENT PURCHASE	.00	63,346.29	70,000.00	6,653.71	90.5
10-55-75 NEW BRUSH TRUCK BUILD	126.56	38,304.15	.00	( 38,304.15)	.0
10-55-79 NEW FIRE TRUCK PAYMENT	.00	24,289.52	24,290.00	.48	100.0
10-55-83 EASTER EGG HUNT	920.42	470.42	500.00	29.58	94.1
10-55-84 DRUG TESTING	.00	25.00	400.00	375.00	6.3
10-55-86 COMMUNICATIONS	.00	2,289.56	5,100.00	2,810.44	44.9
10-55-90 800 RADIO	.00	.00	3,000.00	3,000.00	.0
10-55-98 MOTOR POOL	899.00	8,990.00	10,788.00	1,798.00	83.3
<b>TOTAL FIRE DEPARTMENT</b>	<b>4,199.57</b>	<b>192,760.26</b>	<b>185,232.00</b>	<b>( 7,528.26)</b>	<b>104.1</b>
<u>SEMA</u>					
10-56-11 SEMA STIPEND	.00	57,580.76	69,000.00	11,419.24	83.5
10-56-13 BENEFITS/TAXES	.00	5,477.18	5,200.00	( 277.18)	105.3
10-56-14 CLOTHING ALLOWANCE	.00	1,033.94	1,700.00	666.06	60.8
10-56-16 SEMA BANK FUND ACCOUNT	.00	.00	1,500.00	1,500.00	.0
10-56-24 OFFICE EXPENSE & SUPPLIES	70.04	178.37	500.00	321.63	35.7
10-56-25 SUPPLIES & EQUIPMENT	1,962.41	48,872.49	53,050.00	4,177.51	92.1
10-56-26 EQUIPMENT MAINTANCE	40.01	2,981.73	7,000.00	4,018.27	42.6
10-56-27 EDUCATIONAL/TRAINING	605.10	2,589.10	7,000.00	4,410.90	37.0
10-56-28 NEW AMBULANCE	.00	16,193.01	16,193.00	( .01)	100.0
10-56-30 UTILITIES	124.66	1,162.76	1,373.00	210.24	84.7
10-56-61 MISCELLANEOUS	.00	1,337.40	1,500.00	162.60	89.2
10-56-82 DRUG TESTING	.00	75.00	500.00	425.00	15.0
10-56-83 IMMUNIZATIONS	.00	108.00	500.00	392.00	21.6
10-56-88 B.B.Q. DINNER	.00	( 901.34)	.00	901.34	.0
10-56-90 800 RADIO	.00	.00	2,100.00	2,100.00	.0
10-56-94 MEDICAID ASSESSMENT	1,380.16	5,154.61	5,000.00	( 154.61)	103.1
10-56-95 IRIS MEDICAL BILLING	261.18	7,741.07	8,400.00	658.93	92.2
10-56-98 MOTOR POOL	449.00	4,490.00	5,385.00	895.00	83.4
<b>TOTAL SEMA</b>	<b>4,892.56</b>	<b>154,074.08</b>	<b>185,901.00</b>	<b>31,826.92</b>	<b>82.9</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ANIMAL CONTROL</u>					
10-57-16 TRAVEL/EDUCATION	.00	1,084.39	1,200.00	115.61	90.4
10-57-25 EQUIPMENT AND SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-57-46 COUNTY SHELTER - FOOD	.00	8,718.54	16,500.00	7,781.46	52.8
<b>TOTAL ANIMAL CONTROL</b>	<b>.00</b>	<b>9,802.93</b>	<b>18,700.00</b>	<b>8,897.07</b>	<b>52.4</b>
<u>EMERGENCY MANAGEMENT</u>					
10-59-27 MISC. & OFFICE SUPPLIES	.00	1,000.00	2,000.00	1,000.00	50.0
10-59-29 GENERATOR	.00	.00	500.00	500.00	.0
<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>.00</b>	<b>1,000.00</b>	<b>2,500.00</b>	<b>1,500.00</b>	<b>40.0</b>
<u>ROADS &amp; PUBLIC IMPROVEMENTS</u>					
10-60-11 SALARIES	10,817.34	113,505.28	162,980.00	49,474.72	69.6
10-60-13 EMPLEE BENEFIT	7,150.23	66,943.18	94,513.00	27,569.82	70.8
10-60-23 TRAVEL/EDUCATION	.00	780.00	2,500.00	1,720.00	31.2
10-60-36 750 E SAFETY SIDEWALK PROJECT	.00	27,992.82	.00	( 27,992.82)	.0
10-60-37 500 EAST CURB PROJECT	.00	48,670.77	.00	( 48,670.77)	.0
10-60-39 C.I. FUNDS/ROAD IMPR/BUILDING	29,612.14	190,457.20	477,078.00	286,620.80	39.9
10-60-42 ROAD SHOULDERING	.00	9,754.99	15,000.00	5,245.01	65.0
10-60-50 SOLAR SPEED SIGNS - FY 2018	.00	6,464.00	.00	( 6,464.00)	.0
10-60-51 STREET SIGNS FOR ROADS	359.00	1,977.80	7,500.00	5,522.20	26.4
10-60-54 TOOLS/EQUIPMENT	245.89	20,976.04	24,500.00	3,523.96	85.6
10-60-56 MISC EXPENSES FOR ROADS	.00	14,724.39	18,000.00	3,275.61	81.8
10-60-57 MOTOR POOL EXPENSES	4,146.00	41,460.00	49,752.00	8,292.00	83.3
10-60-70 STREET SIGNS SUBDIVISION	( 1,500.00)	4,285.30	.00	( 4,285.30)	.0
10-60-90 NEW EQUIPMENT ROADS DEPT	.00	9,304.00	39,000.00	29,696.00	23.9
10-60-92 DUMP TRUCK NEW - LEASE ZIONS	.00	32,922.87	32,923.00	.13	100.0
<b>TOTAL ROADS &amp; PUBLIC IMPROVEMENTS</b>	<b>50,830.60</b>	<b>590,218.64</b>	<b>923,746.00</b>	<b>333,527.36</b>	<b>63.9</b>
<u>B&amp;C ROAD MONEY</u>					
10-61-30 ROAD PATCHING	48.96	23,967.49	11,000.00	( 12,967.49)	217.9
10-61-40 ROAD REPAIR/BUILD	.00	301,591.68	296,000.00	( 5,591.68)	101.9
10-61-60 SALT FOR ROADS	.00	24,216.90	30,000.00	5,783.10	80.7
10-61-62 SIDEWALK REPAIR	18.79	10,794.97	15,000.00	4,205.03	72.0
10-61-70 STRIPING ROADS	.00	14,746.35	15,000.00	253.65	98.3
<b>TOTAL B&amp;C ROAD MONEY</b>	<b>67.75</b>	<b>375,317.39</b>	<b>367,000.00</b>	<b>( 8,317.39)</b>	<b>102.3</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-64-11 SALARIES	9,349.85	117,259.36	153,974.00	36,714.64	76.2
10-64-13 EMPLOYEE BENEFITS	6,757.30	74,050.38	93,520.00	19,469.62	79.2
10-64-14 CLOTHING ALLOWANCE	325.05	1,497.91	1,215.00	( 282.91)	123.3
10-64-25 EQUIPMENT SUPPLIES & MAINT	1,016.99	4,858.91	6,000.00	1,141.09	81.0
10-64-26 PARK SUPPLIES & MAINT	2,507.34	13,777.46	9,500.00	( 4,277.46)	145.0
10-64-27 UTILITIES	825.82	7,476.71	15,632.00	8,155.29	47.8
10-64-28 WATER/PI CHARGED TO PARKS	1,015.40	10,263.62	11,969.00	1,705.38	85.8
10-64-29 NEW EQUIPMENT PURCHASE	.00	9,806.40	12,500.00	2,693.60	78.5
10-64-30 FERTILIZER FOR PARKS	.00	5,146.18	4,000.00	( 1,146.18)	128.7
10-64-55 RESTROOM RENTAL	108.90	1,098.90	1,680.00	581.10	65.4
10-64-65 STORAGE BUILDING (ASSIGN \$2019	57,755.22	73,710.26	.00	( 73,710.26)	.0
10-64-74 PARK IMPROVEMENTS	.00	61,148.82	87,900.00	26,751.18	69.6
10-64-90 TRAVEL/EDUCATION	.00	1,261.54	1,500.00	238.46	84.1
10-64-93 OUT DOOR CLASS ROOM	.00	.00	1,000.00	1,000.00	.0
10-64-98 MOTOR POOL	2,975.00	29,750.00	35,705.00	5,955.00	83.3
<b>TOTAL PARKS</b>	<b>82,636.87</b>	<b>411,106.45</b>	<b>436,095.00</b>	<b>24,988.55</b>	<b>94.3</b>
<u>CEMETERY</u>					
10-66-11 SALARIES	3,466.30	27,436.29	31,039.00	3,602.71	88.4
10-66-13 EMPLOYEE BENEFITS	954.86	9,373.23	11,412.00	2,038.77	82.1
10-66-25 EQUIPMENT SUPPLIES & MAINT	627.79	4,538.92	7,770.00	3,231.08	58.4
10-66-29 NEW EQUIPMENT PURCHASE	32,490.36	32,490.36	.00	( 32,490.36)	.0
10-66-30 NEW IMPROVEMENTS TO CEMETERY	.00	5,229.50	3,500.00	( 1,729.50)	149.4
10-66-31 UTILITIES	1,281.32	12,865.48	15,396.00	2,530.52	83.6
10-66-51 VETERAN'S MEMORIAL FUND	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL CEMETERY</b>	<b>38,820.63</b>	<b>91,933.78</b>	<b>70,117.00</b>	<b>( 21,816.78)</b>	<b>131.1</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN / O&amp;M RECREATION</u>					
10-67-11 SALARIES	17,732.09	193,396.91	274,213.00	80,816.09	70.5
10-67-13 EMPLOYEES BENEFITS	5,830.47	62,144.08	84,699.00	22,554.92	73.4
10-67-17 CLOTHING ALLOWANCE	.00	162.97	1,018.00	855.03	16.0
10-67-32 I.F. EXPENSES (PAVILION)	.00	24,111.32	.00	( 24,111.32)	.0
10-67-50 PARK PLAYGROUND EQUIPMENT	.00	43,902.00	.00	( 43,902.00)	.0
10-67-78 SENIOR CITIZEN PROGRAM	878.46	12,388.90	10,000.00	( 2,388.90)	123.9
10-67-79 RODEO ARENA	102.02	7,099.41	7,633.00	533.59	93.0
10-67-82 EQUIPMENT O&M	1,530.00	3,281.12	8,000.00	4,718.88	41.0
10-67-83 MOTOR POOL	1,295.00	12,950.00	15,544.00	2,594.00	83.3
10-67-86 FERTILIZER FOR BALL PARKS	.00	5,144.70	5,000.00	( 144.70)	102.9
10-67-90 PARK SUPPLY & MAINT.	3,330.32	20,555.71	27,000.00	6,444.29	76.1
10-67-91 TREE DONATION FOR PARKS	.00	.00	400.00	400.00	.0
10-67-92 REC PARK IMPROVEMENTS	220.49	1,887.35	20,000.00	18,112.65	9.4
10-67-93 NEBO SCHOOL AGREEMENT	500.00	2,522.20	2,500.00	( 22.20)	100.9
10-67-96 TRAVEL/EDUCATION	.00	2,822.12	2,000.00	( 822.12)	141.1
10-67-97 RECREATION OFFICE SUPPLIES	609.76	4,619.01	7,500.00	2,880.99	61.6
10-67-98 RECREATION UTILITY (PWR/PI)	3,619.37	40,703.29	53,234.00	12,530.71	76.5
10-67-99 PROPERTY/BUILD/IMPROVMENTS	.00	279.79	150,000.00	149,720.21	.2
<b>TOTAL ADMIN / O&amp;M RECREATION</b>	<b>35,647.98</b>	<b>437,970.88</b>	<b>668,741.00</b>	<b>230,770.12</b>	<b>65.5</b>
<u>SPECIAL SERVICES</u>					
10-68-30 POND TOWN CHRISTMAS	.00	24,534.87	19,200.00	( 5,334.87)	127.8
10-68-35 CIVIC CENTER	1,926.01	15,868.73	21,470.00	5,601.27	73.9
10-68-45 EAGLE SCOUT PROJECTS	459.60	389.91	5,000.00	4,610.09	7.8
10-68-59 MISC DONATIONS FROM CITY	.00	500.00	500.00	.00	100.0
10-68-63 SALEM DAY	( 500.00)	20,299.44	16,650.00	( 3,649.44)	121.9
10-68-64 QUEENS FLOAT	.00	.00	2,000.00	2,000.00	.0
10-68-66 BOY & GIRL STATE	.00	150.00	300.00	150.00	50.0
10-68-67 MISS SALEM PAGEANT	( 2,350.00)	112.94	4,000.00	3,887.06	2.8
10-68-69 SUMMER CONCERTS IN PARK	300.00	6,163.42	12,500.00	6,336.58	49.3
10-68-70 FIREWORKS	.00	16,500.00	16,000.00	( 500.00)	103.1
10-68-87 RENTAL OF MBA BUILDING	5,216.00	52,160.00	62,587.00	10,427.00	83.3
<b>TOTAL SPECIAL SERVICES</b>	<b>5,051.61</b>	<b>136,679.31</b>	<b>160,207.00</b>	<b>23,527.69</b>	<b>85.3</b>



SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION PROGRAMS</u>					
10-75-11 SALARIES	11,728.80	133,500.63	134,100.00	599.37	99.6
10-75-13 EMPLOYEE BENEFITS	1,056.66	12,228.11	12,136.00	( 92.11)	100.8
10-75-15 SNACK SHACK FUND	10,888.84	19,637.95	21,000.00	1,362.05	93.5
10-75-16 SNACK SHACK O & M	878.38	2,939.64	3,262.00	322.36	90.1
10-75-17 TOURNAMENTS SST	.00	.00	3,000.00	3,000.00	.0
10-75-18 BASEBALL PROGRAMS	1,764.11	13,065.74	8,500.00	( 4,565.74)	153.7
10-75-19 START SMART BASEBALL	.00	4,206.00	700.00	( 3,506.00)	600.9
10-75-20 SOFTBALL (COED)	98.00	565.50	1,500.00	934.50	37.7
10-75-21 SOCCER ASSOCIATION	867.49	9,749.69	12,000.00	2,250.31	81.3
10-75-22 SOARING HOOPSTERS	.00	1,321.09	600.00	( 721.09)	220.2
10-75-23 BASKETBALL	.00	6,834.53	5,500.00	( 1,334.53)	124.3
10-75-24 ADULT BASKETBALL	.00	1,092.50	1,500.00	407.50	72.8
10-75-25 DANCE	.00	92.69	500.00	407.31	18.5
10-75-26 TACKLE FOOTBALL	.00	3,571.74	10,000.00	6,428.26	35.7
10-75-27 FLAG FOOTBALL	.00	3,511.41	3,000.00	( 511.41)	117.1
10-75-29 YOUTH TENNIS	1,144.00	1,849.38	500.00	( 1,349.38)	369.9
10-75-31 YOUTH VOLLEYBALL	.00	2,093.88	700.00	( 1,393.88)	299.1
10-75-32 T-BALL/COACH PITCH	.00	.00	5,000.00	5,000.00	.0
10-75-33 FISHING	.00	.00	200.00	200.00	.0
10-75-34 HUNTERS SAFETY	.00	.00	100.00	100.00	.0
10-75-36 WRESTLING PROGRAM	.00	741.94	200.00	( 541.94)	371.0
10-75-37 CHEERLEADING	.00	20,302.38	2,000.00	( 18,302.38)	1015.1
10-75-38 HERSHEY TRACK	.00	.00	100.00	100.00	.0
10-75-39 YOUTH TRACK	344.50	344.50	300.00	( 44.50)	114.8
10-75-40 CAMPS & CLINICS	582.26	788.12	300.00	( 488.12)	262.7
10-75-41 YOUNG PERFORMERS	346.18	6,987.02	2,000.00	( 4,987.02)	349.4
10-75-42 SPECIAL EVENTS	.00	573.10	500.00	( 73.10)	114.6
10-75-43 RENTAL FEE (PARK IMPROVMENTS)	.00	.00	200.00	200.00	.0
10-75-44 BALLPARK IMPROV/COMM GRANT	12.91	44,633.79	40,000.00	( 4,633.79)	111.6
10-75-45 RECREATION FIELD UTILITY	818.34	17,566.24	27,024.00	9,457.76	65.0
10-75-46 SPORTS SITE PROGRAM	1,500.00	6,000.00	6,000.00	.00	100.0
10-75-49 GRASS VOLLEYBALL	.00	( 88.50)	400.00	488.50	( 22.1)
10-75-50 4-H ARENA	.00	.00	500.00	500.00	.0
10-75-52 INDOOR SOCCER LEAGUE	.00	319.42	900.00	580.58	35.5
10-75-53 SMART KIDS - TUFF	.00	.00	500.00	500.00	.0
10-75-54 WOMEN SOCCER	.00	105.00	200.00	95.00	52.5
10-75-55 SIGNS ADVERTISMENT	675.00	675.00	400.00	( 275.00)	168.8
10-75-56 GYMNASTICS	.00	55.00	1,000.00	945.00	5.5
10-75-60 BIKE - SALEM BIKE RACE	.00	2,992.46	4,000.00	1,007.54	74.8
10-75-65 BOUTIQUE - RECREATION	244.80	9,242.09	3,000.00	( 6,242.09)	308.1
10-75-75 SNACK SHACK RODEO	.00	890.81	.00	( 890.81)	.0
<b>TOTAL RECREATION PROGRAMS</b>	<b>32,950.27</b>	<b>328,388.85</b>	<b>313,322.00</b>	<b>( 15,066.85)</b>	<b>104.8</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>539,944.14</b>	<b>5,827,183.75</b>	<b>7,258,622.00</b>	<b>1,431,438.25</b>	<b>80.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 53,201.58)</b>	<b>64,657.59</b>	<b>.00</b>	<b>( 64,657.59)</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

STATE LIQUOR ALLOTMENT

<u>ASSETS</u>			
31-1113	CASH ALLOCATION FROM GEN FUND	4,069.94	
	TOTAL ASSETS		4,069.94
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
31-2981	UNAPPROPRIATED SURPLUS	( 814.87)	
	REVENUE OVER EXPENDITURES - YTD	4,884.81	
	BALANCE - CURRENT DATE		4,069.94
	TOTAL FUND EQUITY		4,069.94
	TOTAL LIABILITIES AND EQUITY		4,069.94

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING APRIL 30, 2019

STATE LIQUOR ALLOTMENT

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>REVENUE</u>					
31-30-10 STATE LIQUOR ALLOTMENT	.00	4,884.81	5,798.00	913.19	84.3
TOTAL REVENUE	.00	4,884.81	5,798.00	913.19	84.3
TOTAL FUND REVENUE	.00	4,884.81	5,798.00	913.19	84.3

SALEM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING APRIL 30, 2019

STATE LIQUOR ALLOTMENT

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>EXPENDITURES</u>					
31-40-25 STATE LIQUOR ALLOTMENT	.00	.00	5,798.00	5,798.00	.0
TOTAL EXPENDITURES	.00	.00	5,798.00	5,798.00	.0
TOTAL FUND EXPENDITURES	.00	.00	5,798.00	5,798.00	.0
NET REVENUE OVER EXPENDITURES	.00	4,884.81	.00	( 4,884.81)	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

SALEM NORTH RDA (750 NORTH)

ASSETS

35-1113	CASH ALLOCATION TO OTHER FUNDS	(	.06)
	TOTAL ASSETS	(	<u>.06</u>

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:		
35-2981	UNAPPROPRATED SURPLUS	(	<u>.06</u>
	BALANCE - CURRENT DATE	(	<u>.06</u>
	TOTAL FUND EQUITY	(	<u>.06</u>
	TOTAL LIABILITIES AND EQUITY	(	<u>.06</u>

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

GEN. FUND IMPACT FEE ACCOUNTS

<u>ASSETS</u>			
37-1113	CASH ALLOCATION TO OTHER FUNDS	4,100,201.63	
37-1114	RECREATION IMPACT FEE-PTIF	417,719.09	
37-1115	PUBLIC SAFTEY IMPACT FEE-PTIF	375,436.26	
37-1120	TRANSPORTATION IMPACT FEE	189,445.51	
	TOTAL ASSETS		5,082,802.49
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
37-2981	UNAPPROPRATED SURPLUS	4,470,985.68	
	REVENUE OVER EXPENDITURES - YTD	611,816.81	
	BALANCE - CURRENT DATE	5,082,802.49	
	TOTAL FUND EQUITY		5,082,802.49
	TOTAL LIABILITIES AND EQUITY		5,082,802.49

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING APRIL 30, 2019

GEN. FUND IMPACT FEE ACCOUNTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>IMPACT FEE REVENUE</u>					
37-31-14 RECREATION IMPACT FEE	40,211.23	327,417.84	137,587.00	( 189,830.84)	238.0
37-31-15 PUBLIC SAFTEY IMPACT FEE	19,972.06	165,802.64	260,827.00	95,024.36	63.6
37-31-25 TRANSPORTATION IMPACT FEE	12,142.24	118,596.33	.00	( 118,596.33)	.0
TOTAL IMPACT FEE REVENUE	72,325.53	611,816.81	398,414.00	( 213,402.81)	153.6
TOTAL FUND REVENUE	72,325.53	611,816.81	398,414.00	( 213,402.81)	153.6

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

GEN. FUND IMPACT FEE ACCOUNTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IMPACT FEE PROJECTS EXP</u>					
37-70-14 RECREATION I.F. \$TRANS TO G.F.	.00	.00	137,587.00	137,587.00	.0
37-70-15 P.S. I.F. \$TRANS TO GENERAL FU	.00	.00	260,827.00	260,827.00	.0
<b>TOTAL IMPACT FEE PROJECTS EXP</b>	<b>.00</b>	<b>.00</b>	<b>398,414.00</b>	<b>398,414.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>.00</b>	<b>.00</b>	<b>398,414.00</b>	<b>398,414.00</b>	<b>.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>72,325.53</b>	<b>611,816.81</b>	<b>.00</b>	<b>( 611,816.81)</b>	<b>.0</b>



SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

CAPITAL PROJECTS BOND FUND

<u>ASSETS</u>			
41-1113	CASH ALLOCATION FROM GEN FUND		231,178.51
	TOTAL ASSETS		231,178.51
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
41-2981	UNAPPROPRIATED SURPLUS	231,178.51	
	BALANCE - CURRENT DATE	231,178.51	
	TOTAL FUND EQUITY		231,178.51
	TOTAL LIABILITIES AND EQUITY		231,178.51

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

MUNICIPAL BUILDING AUTHORITY

ASSETS

42-1113	CASH ALLOCATION GENERAL FUND		( 7,298.84)
	TOTAL ASSETS		( 7,298.84)

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
42-2981	UNAPPROPRATED SURPLUS		3,137.16
	REVENUE OVER EXPENDITURES - YTD	(	10,436.00)
	BALANCE - CURRENT DATE		( 7,298.84)
	TOTAL FUND EQUITY		( 7,298.84)
	TOTAL LIABILITIES AND EQUITY		( 7,298.84)

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING APRIL 30, 2019

MUNICIPAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
42-36-20 MBA FACILITY RENT FROM GENERAL	5,216.00	52,160.00	62,587.00	10,427.00	83.3
TOTAL MISCELLANEOUS REVENUE	5,216.00	52,160.00	62,587.00	10,427.00	83.3
TOTAL FUND REVENUE	5,216.00	52,160.00	62,587.00	10,427.00	83.3

SALEM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING APRIL 30, 2019

MUNICIPAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
42-73-70 SALES TAX BOND PRINCIPAL 2003	.00	55,000.00	55,000.00	.00	100.0
42-73-71 SALES TAX BOND INTEREST 2003	.00	7,596.00	7,587.00	( 9.00)	100.1
TOTAL DEBT SERVICE	.00	62,596.00	62,587.00	( 9.00)	100.0
TOTAL FUND EXPENDITURES	.00	62,596.00	62,587.00	( 9.00)	100.0
NET REVENUE OVER EXPENDITURES	5,216.00	( 10,436.00)	.00	10,436.00	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

CAPITAL PROJECT FUND

<u>ASSETS</u>			
43-1113	CASH ALLOCATION	745,611.50	
43-1160	CASH WF 2007 SALES BOND	.15	
	TOTAL ASSETS		<u>745,611.65</u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
43-2810	UNAPPROPRIATED SURPLUS	745,611.65	
	TOTAL FUND EQUITY		<u>745,611.65</u>
	TOTAL LIABILITIES AND EQUITY		<u>745,611.65</u>

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

NEW WATER LINE CAPITAL PROJECT

<u>ASSETS</u>			
44-1113	CASH ALLOCATION GEN FUND	(	3,949,890.91)
44-1622	COST OF ISSUANCE-BOND 96	(	.24)
44-1631	NEW WATER LINE PROJECT		374,681.32
44-1632	SALEM/WOODLAND HILLS WELL		52,613.00
44-1635	WATER PROJECT-BOND 96		4,054,776.41
			4,054,776.41
	TOTAL ASSETS		532,179.58
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
44-2981	UNAPPROPRIATED SURPLUS		532,179.58
			532,179.58
	BALANCE - CURRENT DATE		532,179.58
	TOTAL FUND EQUITY		532,179.58
	TOTAL LIABILITIES AND EQUITY		532,179.58

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

WATER UTILITY FUND

ASSETS

51-1113	CASH ALLOC. FROM GENERAL FUND	5,472,373.85	
51-1311	ACCT REC UTILITY	72,501.23	
51-1312	A/R OTHER	1,761.00	
51-1315	ALLOWANCE FOR DOUBTFUL ACCOUNT	( 4,740.00)	
51-1511	INVENTORY-MATERIAL & SUPPLIES	2,331.62	
51-1611	LAND	19,600.00	
51-1630	WATER RIGHTS	747,338.70	
51-1631	WATER LINE PROJEC/OTHER IMP	7,647,461.62	
51-1632	NEW WELL	47,370.06	
51-1635	WATER PROJECT-BOND 96	5,107.71	
51-1651	MACHINERY & EQUIPMENT	109,655.26	
51-1662	ACCUMULATED DEPRECIATION	( 3,822,438.00)	
51-1700	DEFERRED OUTFLOW PENSIONS	31,216.00	
	TOTAL ASSETS		10,329,539.05

LIABILITIES AND EQUITY

LIABILITIES

51-2220	ACCOUNTS PAYABLE	7,407.00	
51-2225	COMPENATED ABSENCE PAYABLE	3,348.00	
51-2400	NET PENSION LIABILITY	36,444.00	
51-2401	DEFERRED INFLOW PENSIONS	23,755.00	
51-2516	NOTE TO DEVELOPER (CW WATER)	356,627.71	
	TOTAL LIABILITIES		427,581.71

FUND EQUITY

51-2811	CONT FROM GOVERN	60,648.19	
51-2812	CONTRIBUTION	25,020.73	
51-2821	CONT FROM MUNICIPALITY	7,443.00	
51-2841	CONTRIBUTIONS	961,940.00	
	UNAPPROPRIATED FUND BALANCE:		
51-2911	WATER IMPACT FEES	211,132.14	
51-2981	RETAINED EARNINGS	8,604,641.95	
	REVENUE OVER EXPENDITURES - YTD	31,131.33	
	BALANCE - CURRENT DATE	8,846,905.42	
	TOTAL FUND EQUITY		9,901,957.34
			10,329,539.05

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
51-37-10 WATER BILLING	61,838.89	713,574.52	900,812.00	187,237.48	79.2
51-37-13 CONNECTION FEE	3,000.00	26,250.00	31,875.00	5,625.00	82.4
51-37-14 WATER CHARGED FROM OTHER DEPTS	482.10	4,248.62	4,800.00	551.38	88.5
51-37-18 CASH IN LUE OF WATER SHARES	.00	182,750.00	100,000.00	( 82,750.00)	182.8
51-37-19 WATER RENT FEES	150.00	1,385.58	500.00	( 885.58)	277.1
51-37-20 WATER FEE- CONTRACTORS	400.00	3,300.00	5,500.00	2,200.00	60.0
51-37-25 WATER IMPACT FEES	13,904.00	121,660.00	20,682.00	( 100,978.00)	588.2
51-37-40 WATER MODELING DEV PAY	.00	( 5,000.00)	.00	5,000.00	.0
51-37-50 WOODLAND HILLS/H.E. DAVIS	717.91	13,754.49	18,000.00	4,245.51	76.4
51-37-75 J.L.C. & WEST MT WATER ADMIN	7,000.00	7,000.00	.00	( 7,000.00)	.0
51-37-80 WATER SUNDRY/(WATER LEAK)	50.00	700.00	.00	( 700.00)	.0
TOTAL UTILITIES REVENUE	87,542.90	1,069,623.21	1,082,169.00	12,545.79	98.8
TOTAL FUND REVENUE	87,542.90	1,069,623.21	1,082,169.00	12,545.79	98.8



SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
51-70-11 SALARIES	7,598.57	80,358.44	119,127.00	38,768.56	67.5
51-70-13 EMPLOYEE BENEFITS	2,477.14	29,833.87	53,053.00	23,219.13	56.2
51-70-14 CLOTHING ALLOWANCE	.00	1,169.13	1,620.00	450.87	72.2
51-70-24 WATER SYSTEM MAINT/REPAIR	6,291.76	40,988.40	100,215.00	59,226.60	40.9
51-70-25 EQUIPMENT/ SUPPLIES	13,867.77	121,947.95	34,300.00	( 87,647.95)	355.5
51-70-26 CHLORINE	.00	7,800.39	7,000.00	( 800.39)	111.4
51-70-27 UTILITIES	3,032.79	34,512.63	42,000.00	7,487.37	82.2
51-70-37 WATER LINE IMPROVEMENTS	2,938.00	6,307.00	7,500.00	1,193.00	84.1
51-70-41 NEW EQUIPMENT PURCHASE	27,489.23	27,489.23	30,000.00	2,510.77	91.6
51-70-54 WATERLINE UPSIZE SEWER PLANT	.00	141,733.00	.00	( 141,733.00)	.0
51-70-98 MOTOR POOL	1,367.00	13,670.00	16,398.00	2,728.00	83.4
<b>TOTAL PRODUCTION</b>	<b>65,062.26</b>	<b>505,810.04</b>	<b>411,213.00</b>	<b>( 94,597.04)</b>	<b>123.0</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
51-73-11 SALARIES (METER READER)	524.55	4,241.18	6,331.00	2,089.82	67.0
51-73-13 EMPLOYEE BENEFITS (METER READE	47.99	384.36	573.00	188.64	67.1
51-73-24 OFFICE EX & SUPPLIES	40.01	538.10	700.00	161.90	76.9
51-73-30 WATER MODELING ENGINEERING	22,968.94	110,235.94	100,000.00	( 10,235.94)	110.2
51-73-31 PROFESSIONAL & TECHNICAL	787.98	7,051.91	14,500.00	7,448.09	48.6
51-73-34 ADMINISTRATIVE SERVICES	29,450.00	294,500.00	353,403.00	58,903.00	83.3
51-73-35 SUVMWA	.00	687.86	2,000.00	1,312.14	34.4
51-73-36 MT NEBO WATER AUTHORITY	.00	5,913.61	10,000.00	4,086.39	59.1
51-73-43 STRAWBERRY POWER-WATER TANKS	1,738.47	31,002.09	40,000.00	8,997.91	77.5
51-73-47 TRAVEL/EDUCATION	( 112.22)	4,383.95	4,500.00	116.05	97.4
51-73-81 STRAWBERRY WATER RIGHTS PURCH	150.00	150.00	.00	( 150.00)	.0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>55,595.72</b>	<b>459,089.00</b>	<b>532,007.00</b>	<b>72,918.00</b>	<b>86.3</b>
<u>CAPITAL OUTLAY</u>					
51-74-72 CW MANAGEMENT PAYMENT	.00	9,002.84	20,682.00	11,679.16	43.5
51-74-73 TRANSFER FUNDS TO GENERAL FUND	3,542.00	35,420.00	42,500.00	7,080.00	83.3
51-74-77 WATER DEPT RESERVE FUND	.00	.00	40,767.00	40,767.00	.0
51-74-78 TRANSFER TO MOTOR POOL FUND	2,917.00	29,170.00	35,000.00	5,830.00	83.3
<b>TOTAL CAPITAL OUTLAY</b>	<b>6,459.00</b>	<b>73,592.84</b>	<b>138,949.00</b>	<b>65,356.16</b>	<b>53.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>127,116.98</b>	<b>1,038,491.88</b>	<b>1,082,169.00</b>	<b>43,677.12</b>	<b>96.0</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 39,574.08)</b>	<b>31,131.33</b>	<b>.00</b>	<b>( 31,131.33)</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

SEWER UTILITY FUND

ASSETS

52-1113	CASH ALLOCATION FROM GEN FUND	(	2,739,242.96)	
52-1114	SEWER IMPACT FEE-PTIF		590,112.71	
52-1152	PTIF DWQ SEWER PLANT ADV FUNDS		16,608.67	
52-1311	ACCT REC UTILITY		118,345.83	
52-1315	ALLOWANCE FOR DOUBTFUL ACCOUNT	(	3,713.00)	
52-1611	LAND - LIFT STATION		33,983.12	
52-1612	LAND - LAGOON TREATMENT PLANT		485,858.65	
52-1621	BLDG & STRUCT - LIFT STATION		25,688.00	
52-1622	BLDG & STRUCT LAGOON TREATMENT		147,903.14	
52-1631	LAGOON SEWER PLANT		4,386,358.60	
52-1632	SEWER LAGOON PLANT IMPROVEMENT		8,251,352.60	
52-1651	EQUIPMENT		70,913.00	
52-1662	ACCUMULATED DEPRECIATION	(	3,985,261.00)	
52-1670	LAND - REGIONAL SEWER PLANT		847,393.39	
52-1700	DEFERRED OUTFLOW PENSIONS		41,622.00	
	TOTAL ASSETS			8,287,922.75

LIABILITIES AND EQUITY

LIABILITIES

52-2220	ACCOUNTS PAYABLE		36,646.00	
52-2222	DWQ PLANNING ADVANCMNT PAYABLE		962,300.00	
52-2224	COMPENATED ABSENCE PAYABLE		4,132.00	
52-2226	NOTE TO DEVELOPER (CW SEWER)		598,745.45	
52-2228	NOTE TO DEVELOPER (NEBO SEWER)		224,465.48	
52-2400	NET PENSION LIABILITY		48,591.00	
52-2401	DEFERRED INFLOW PENSIONS		31,674.00	
	TOTAL LIABILITIES			1,906,553.93

FUND EQUITY

52-2811	CONT FROM GOVERN - COLLECT SYS		132,957.21	
52-2812	CONT FROM GOVERN NEW TREATMENT		69,913.00	
52-2813	CONT FROM GOVERN. NEW PLANT		1,347,202.00	
52-2820	CONTRIBUTIONS FROM ELK RIDGE		125,510.68	
52-2821	CONTRIBUTION FROM MUNICIPALITY		141,797.39	
52-2841	CONTRIBUTIONS		635,858.00	
	UNAPPROPRIATED FUND BALANCE:			
52-2911	P & L SUMMARY		135,546.20	
52-2981	RETAINED EARNINGS		6,993,170.85	
	REVENUE OVER EXPENDITURES - YTD	(	3,200,586.51)	
	BALANCE - CURRENT DATE		3,928,130.54	
	TOTAL FUND EQUITY			6,381,368.82
	TOTAL LIABILITIES AND EQUITY			8,287,922.75

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
52-37-10 SEWER IMPACT FEES	29,701.54	247,475.52	123,115.00	( 124,360.52)	201.0
52-37-32 SEWER SERVICE FEE	111,588.69	1,185,244.44	725,184.00	( 460,060.44)	163.4
52-37-33 SEWER CONNECTION FEE	1,240.00	10,385.00	13,175.00	2,790.00	78.8
52-37-35 SEWER CHARGED OTHER DEPT	391.50	3,915.00	4,698.00	783.00	83.3
52-37-44 UNRESERVED FUND BALANCE	.00	.00	80,000.00	80,000.00	.0
52-37-45 MISC. REVENUE	.00	31,075.00	.00	( 31,075.00)	.0
52-37-55 STATE FUNDS - NEW SEWER PLANT	1,125,539.42	12,328,164.23	.00	( 12,328,164.23)	.0
<b>TOTAL UTILITIES REVENUE</b>	<b>1,268,461.15</b>	<b>13,806,259.19</b>	<b>946,172.00</b>	<b>( 12,860,087.19)</b>	<b>1459.2</b>
<b>TOTAL FUND REVENUE</b>	<b>1,268,461.15</b>	<b>13,806,259.19</b>	<b>946,172.00</b>	<b>( 12,860,087.19)</b>	<b>1459.2</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM MAINT</u>					
52-71-11 SALARIES	4,509.46	49,377.68	64,064.00	14,686.32	77.1
52-71-13 EMPLOYEE BENEFITS	2,499.00	26,656.91	33,904.00	7,247.09	78.6
52-71-14 CLOTHING	.00	456.00	1,515.00	1,059.00	30.1
52-71-24 SEWER SYSTEM MAIN/REPAIR	.00	47,934.23	44,500.00	( 3,434.23)	107.7
52-71-25 EQUIPMENT SUPPLIES & MAINT	37.68	8,007.47	12,000.00	3,992.53	66.7
52-71-33 PROFESSIONAL SERVICES	.00	.00	1,600.00	1,600.00	.0
52-71-55 TRAVEL/EDUCATION	.00	1,115.22	3,000.00	1,884.78	37.2
52-71-56 SEWER LINE IMPROVEMENT	.00	.00	8,000.00	8,000.00	.0
52-71-57 SEWER LINE REPLACEMENT	.00	114,325.72	80,000.00	( 34,325.72)	142.9
52-71-98 MOTOR POOL	1,631.00	16,310.00	19,566.00	3,256.00	83.4
<b>TOTAL SEWER SYSTEM MAINT</b>	<b>8,677.14</b>	<b>264,183.23</b>	<b>268,149.00</b>	<b>3,965.77</b>	<b>98.5</b>
<u>SEWER TREATMENT</u>					
52-72-11 SALARIES	5,022.99	52,186.95	59,272.00	7,085.05	88.1
52-72-13 EMPLOYEE BENEFITS	3,268.24	31,528.17	39,116.00	7,587.83	80.6
52-72-14 CLOTHING ALLOWANCE	.00	703.45	405.00	( 298.45)	173.7
52-72-20 PROFESSIONAL SERVICES	38.75	12,710.73	17,000.00	4,289.27	74.8
52-72-25 LAGOON SUPPLIES & MAINT	100.20	30,270.56	34,200.00	3,929.44	88.5
52-72-26 BLD SUPPLIES & MAINT.	9,961.40	25,846.66	25,400.00	( 446.66)	101.8
52-72-27 UTILITIES	3,967.56	35,362.47	42,375.00	7,012.53	83.5
52-72-28 CHEMTECH FORD TESTING	1,858.00	20,014.20	12,300.00	( 7,714.20)	162.7
52-72-33 TRAVEL/EDUCATION	.00	1,327.00	.00	( 1,327.00)	.0
52-72-41 CHLORINE	907.25	6,803.25	10,000.00	3,196.75	68.0
52-72-98 MOTOR POOL	655.00	6,550.00	7,865.00	1,315.00	83.3
<b>TOTAL SEWER TREATMENT</b>	<b>25,779.39</b>	<b>223,303.44</b>	<b>247,933.00</b>	<b>24,629.56</b>	<b>90.1</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
52-73-10 TRANSFER FUNDS TO GENERAL FUND	1,792.00	17,920.00	21,500.00	3,580.00	83.4
52-73-15 TRANSFER TO MOTOR POOL	2,167.00	21,670.00	26,000.00	4,330.00	83.4
52-73-34 ADMINISTRATIVE SERVICES	21,198.00	211,980.00	254,380.00	42,400.00	83.3
52-73-56 2018 BOND (SEWER PLANT) INTERE	.00	37,286.57	.00	( 37,286.57)	.0
52-73-62 CW MANAGEMENT REIMBURSMENT	.00	37,790.28	93,087.00	55,296.72	40.6
52-73-63 NEBO SEWER LINE 400 N REIMBURS	.00	12,181.41	30,028.00	17,846.59	40.6
52-73-77 SEWER RESERVE FUND	.00	.00	5,095.00	5,095.00	.0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>25,157.00</b>	<b>338,828.26</b>	<b>430,090.00</b>	<b>91,261.74</b>	<b>78.8</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 74</u>					
52-74-20 PROFESSIONAL SERVICES NEW PLAN	.00	277,092.00	.00	( 277,092.00)	.0
52-74-25 MISC SUPPLY/ITEMS NEW SEWER PL	.00	568.36	.00	( 568.36)	.0
52-74-40 POWER FOR NEW SEWER PLANT	415.05	179,983.21	.00	( 179,983.21)	.0
52-74-42 ENGINEERING - CONST MANGEMENT	38,800.31	496,853.41	.00	( 496,853.41)	.0
52-74-45 CONSTRUCTION NEW SEWER PLANT	1,434,732.75	11,324,029.99	.00	( 11,324,029.99)	.0
52-74-47 PIPELINE SEWER CONSTRUCTION	.00	1,933,477.37	.00	( 1,933,477.37)	.0
52-74-50 CITY PARTICIPATION IN PLANT	.00	884,183.56	.00	( 884,183.56)	.0
52-74-65 ENGINER NEW SEWER PLT SELF PAR	377.29	54,382.88	.00	( 54,382.88)	.0
52-74-70 ENGINER NEW SEWER PLT LOAN ADV	.00	30.17	.00	( 30.17)	.0
52-74-72 DWQ LOAN ADV PAY BACK SEWER PL	.00	962,300.00	.00	( 962,300.00)	.0
52-74-80 POWER LINE EXP SEWER PLANT PRO	3,500.00	67,629.82	.00	( 67,629.82)	.0
TOTAL DEPARTMENT 74	1,477,825.40	16,180,530.77	.00	( 16,180,530.77)	.0
TOTAL FUND EXPENDITURES	1,537,438.93	17,006,845.70	946,172.00	( 16,060,673.70)	1797.4
NET REVENUE OVER EXPENDITURES	( 268,977.78)	( 3,200,586.51)	.00	3,200,586.51	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

ELECTRICITY UTILITY FUND

ASSETS

53-1113	CASH ALLOCATION FROM GEN FUND	887,051.10	
53-1311	ACCT REC UTILITY	344,252.03	
53-1312	A/R OTHER	16,480.00	
53-1315	ALLOWANCE FOR DOUBTFUL ACCOUNT	( 21,006.00)	
53-1511	INVENTORY MATERIAL & SUPPLIES	51,390.42	
53-1611	LAND	14,085.60	
53-1621	BLD & STRUCTURES	23,251.07	
53-1631	IMP OTHER THAN BLDG	10,421,922.74	
53-1651	EQUIPMENT	668,961.64	
53-1662	ACCUMULATED DEPRECIATION	( 2,723,526.00)	
53-1700	DEFERRED OUTFLOW PENSIONS	156,081.00	
	TOTAL ASSETS		9,838,943.60

LIABILITIES AND EQUITY

LIABILITIES

53-2220	ACCOUNTS PAYABLE	280,226.20	
53-2222	LEASE PAYABLE-ZION'S BANK	210,492.81	
53-2224	COMPENSATED ABSENCE PAYABLE	27,824.00	
53-2241	SALES TAX PAYABLE	2,264.79	
53-2331	CUSTOMER DEPOSITS	35,135.76	
53-2400	NET PENSION LIABILITY	182,218.00	
53-2401	DEFERRED INFLOW PENSIONS	118,777.00	
53-2509	NOTE PAYABLE TO C.W.	600,166.82	
53-2513	PERM POWER BONDS NEW HOMES	225,000.00	
	TOTAL LIABILITIES		1,682,105.38

FUND EQUITY

53-2811	CONT.FED REV SHARING	180,843.83	
53-2841	CONTRIBUTIONS	167,239.65	
	UNAPPROPRIATED FUND BALANCE:		
53-2981	RETAINED EARNINGS	7,779,924.95	
	REVENUE OVER EXPENDITURES - YTD	28,829.79	
	BALANCE - CURRENT DATE	7,808,754.74	
	TOTAL FUND EQUITY		8,156,838.22
	TOTAL LIABILITIES AND EQUITY		9,838,943.60

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
53-37-25 RENEW CHOICE POWER	62.00	620.00	.00	( 620.00)	.0
53-37-48 ELECTRIC SALES INDUSTRIAL EXPT	8,913.89	68,401.54	73,000.00	4,598.46	93.7
53-37-49 ELECTRIC SALES RESIDENTIAL TAX	199,453.06	2,484,042.81	2,907,236.00	423,193.19	85.4
53-37-50 ELECTRIC SALES COMMERCIAL TAX	52,537.08	547,270.94	696,226.00	148,955.06	78.6
53-37-51 ELECTRIC SALES COMMERCIAL EXPT	42,228.23	452,505.32	471,017.00	18,511.68	96.1
53-37-52 IMPACT FEES	9,812.00	90,370.84	45,347.00	( 45,023.84)	199.3
53-37-54 ELECTRIC HOOKUP FEES	2,050.00	30,517.52	37,500.00	6,982.48	81.4
53-37-55 RECONNECT FEE	50.00	500.00	1,500.00	1,000.00	33.3
53-37-56 POWER CHARGED OTHER DEPTS.	12,084.21	145,117.61	180,000.00	34,882.39	80.6
53-37-65 POWER HOOK UP NEW SUBDIVISION	12,931.00	469,541.93	10,000.00	( 459,541.93)	4695.4
53-37-68 SUNDRY	50.00	1,424.60	5,000.00	3,575.40	28.5
TOTAL UTILITIES REVENUE	340,171.47	4,290,313.11	4,426,826.00	136,512.89	96.9
TOTAL FUND REVENUE	340,171.47	4,290,313.11	4,426,826.00	136,512.89	96.9

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
53-70-11 SALARIES	32,957.94	360,333.86	436,469.00	76,135.14	82.6
53-70-13 EMPLOYEE BENEFITS	17,830.61	187,328.78	229,633.00	42,304.22	81.6
53-70-14 CLOTHING ALLOWANCE	127.62	4,674.61	5,000.00	325.39	93.5
53-70-16 SAFETY EQUIPMENT/TESTING	681.38	10,315.90	13,000.00	2,684.10	79.4
53-70-24 PURCHASED POWER METERS	1,420.00	1,420.00	19,125.00	17,705.00	7.4
53-70-25 PWR SYSTEM MAINT/SUPPLY/INVENT	2,321.91	38,025.26	65,000.00	26,974.74	58.5
53-70-26 SUBSTATION REPAIR	.00	.00	13,000.00	13,000.00	.0
53-70-30 NEW HOOKUP/SUBDIVISION (ACT CD	10,176.26	418,609.73	.00	( 418,609.73)	.0
53-70-31 PROFESSIONAL & TECHNICAL	.00	( 12,442.67)	32,000.00	44,442.67	( 38.9)
53-70-34 TRAVEL/EDUCATION	80.00	6,973.27	9,700.00	2,726.73	71.9
53-70-43 POWER PURCHASED UMPA	183,955.12	2,215,791.89	2,514,839.00	299,047.11	88.1
53-70-44 UMPA SCADA	309.42	1,003.48	5,480.00	4,476.52	18.3
53-70-45 SUVP PAYMENTS	7,600.00	83,600.00	91,611.00	8,011.00	91.3
53-70-56 CAPITAL OUTLAY/SUBSTATION	.00	.00	30,000.00	30,000.00	.0
53-70-58 POWER SHOP IMPROVEMENTS	.00	18,878.53	45,000.00	26,121.47	42.0
53-70-62 EQUIPMENT PURCHASE	.00	53,873.03	40,000.00	( 13,873.03)	134.7
53-70-70 LEGAL FEES FOR POWER	8,765.30	116,498.18	.00	( 116,498.18)	.0
53-70-75 CAPITAL IMPR - ANNEXATION AREA	50.00	39,191.56	.00	( 39,191.56)	.0
53-70-92 NEW VEHICLE LEASING PAYMENT	.00	56,101.14	56,102.00	.86	100.0
53-70-98 MOTOR POOL	2,863.00	28,630.00	34,350.00	5,720.00	83.4
<b>TOTAL PRODUCTION</b>	<b>269,138.56</b>	<b>3,628,806.55</b>	<b>3,640,309.00</b>	<b>11,502.45</b>	<b>99.7</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
53-73-11 METER READER SALARIES	786.81	6,361.78	8,260.00	1,898.22	77.0
53-73-13 EMPLOYEE BENEFITS	71.99	576.53	748.00	171.47	77.1
53-73-24 OFFICE EXP & SUPPLIES	4.02	511.90	958.00	446.10	53.4
53-73-30 ELECTRIC IMPACT FEE STUDY	.00	19,236.63	.00	( 19,236.63)	.0
53-73-34 ADMINISTRATIVE SVCES	30,499.00	304,990.00	365,983.00	60,993.00	83.3
53-73-55 SUBSTATION O&M	.00	.00	9,000.00	9,000.00	.0
53-73-71 TRANSFER FUNDS TO GENERAL FUND	25,542.00	255,420.00	306,500.00	51,080.00	83.3
53-73-72 TRANSFER FUNDS TO MOTOR POOL	1,458.00	14,580.00	17,500.00	2,920.00	83.3
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>58,361.82</b>	<b>601,676.84</b>	<b>708,949.00</b>	<b>107,272.16</b>	<b>84.9</b>
<u>DEBT SERVICE</u>					
53-85-40 SALEM CAPITAL LLC REIMBURSEMEN	.00	30,999.93	45,348.00	14,348.07	68.4
53-85-75 FUNDS FOR RESERVE FUND	.00	.00	32,220.00	32,220.00	.0
<b>TOTAL DEBT SERVICE</b>	<b>.00</b>	<b>30,999.93</b>	<b>77,568.00</b>	<b>46,568.07</b>	<b>40.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>327,500.38</b>	<b>4,261,483.32</b>	<b>4,426,826.00</b>	<b>165,342.68</b>	<b>96.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>12,671.09</b>	<b>28,829.79</b>	<b>.00</b>	<b>( 28,829.79)</b>	<b>.0</b>



SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

WASTE COLLECTION UTILITY FUND

ASSETS

54-1113	CASH ALLOCATION FROM GEN FUND	194,486.45	
54-1311	ACCT REC UTILITY	49,928.64	
54-1312	ALLOWANCE FOR BAD DEBT	( 2,017.00)	
54-1612	TRANSFER STATION	23,000.00	
54-1662	ACCUMULATED DEPRECIATION	( 15,812.00)	
54-1811	EQUITY - SUV SOLID WASTE DISTR	202,126.91	
	TOTAL ASSETS		451,713.00

LIABILITIES AND EQUITY

LIABILITIES

54-2220	ACCOUNT PAYABLE	31,304.00	
54-2224	COMPENSATED ABSENCE	689.00	
	TOTAL LIABILITIES		31,993.00

FUND EQUITY

54-2841	CONTRIBUTIONS FROM CUSTOMERS	66,118.93	
	UNAPPROPRIATED FUND BALANCE:		
54-2981	RETAINED EARNINGS	334,080.25	
	REVENUE OVER EXPENDITURES - YTD	19,520.82	
	BALANCE - CURRENT DATE	353,601.07	
	TOTAL FUND EQUITY		419,720.00
	TOTAL LIABILITIES AND EQUITY		451,713.00

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
54-37-31 WASTE COLLECTION	38,739.36	383,323.85	452,549.00	69,225.15	84.7
54-37-35 SOLID WASTE COLL OTHER DEPTS	610.92	6,109.20	7,331.00	1,221.80	83.3
54-37-41 RECYCLING COLLECTION FEE	8,899.97	88,918.76	109,543.00	20,624.24	81.2
54-37-63 GARBAGE CAN SETUP FEE	800.00	5,625.00	8,000.00	2,375.00	70.3
TOTAL UTILITIES REVENUE	49,050.25	483,976.81	577,423.00	93,446.19	83.8
TOTAL FUND REVENUE	49,050.25	483,976.81	577,423.00	93,446.19	83.8

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTE COLLECTION</u>					
54-62-11 SALARIES	661.68	7,665.32	9,341.00	1,675.68	82.1
54-62-13 EMPLOYEES BENEFITS	444.59	4,706.52	6,007.00	1,300.48	78.4
54-62-25 EQUIPMENT & SUPPLIES	.00	.00	4,000.00	4,000.00	.0
54-62-34 ADMINISTRATIVE SERVICES	7,745.00	77,450.00	92,944.00	15,494.00	83.3
54-62-44 REFUSE CONTAINERS-EQUIPMENT	.00	28,258.87	30,600.00	2,341.13	92.4
54-62-50 OTHER LANDFILL CHARGES	20.88	145.92	1,500.00	1,354.08	9.7
54-62-51 GREEN WASTE MAINT/YARD	8.00	784.00	2,400.00	1,616.00	32.7
54-62-55 REPUBLIC SERVICES COLL FEE	12,141.72	121,893.82	148,068.00	26,174.18	82.3
54-62-60 SUVSWD (TRANSFER STATION)	14,266.08	104,994.76	133,346.00	28,351.24	78.7
54-62-61 SUVSWD - MUNICIPAL FIXED SERVI	1,308.33	13,083.30	15,708.00	2,624.70	83.3
54-62-75 TRANSFER TO GENERAL FUND	2,125.00	21,250.00	25,500.00	4,250.00	83.3
54-62-98 TRANSFER FUNDS TO MOTOR POOL	833.00	8,330.00	10,000.00	1,670.00	83.3
TOTAL WASTE COLLECTION	39,554.28	388,562.51	479,414.00	90,851.49	81.1
<u>RECYCLING PROGRAM</u>					
54-70-55 REPUBLIC SERVICE - RECYCLING	6,326.13	64,009.28	75,741.00	11,731.72	84.5
54-70-60 SUVSWD - RECYCLING TONAGE	1,106.40	11,884.20	16,481.00	4,596.80	72.1
TOTAL RECYCLING PROGRAM	7,432.53	75,893.48	92,222.00	16,328.52	82.3
<u>DEPARTMENT 74</u>					
54-74-90 RESERVE FUND	.00	.00	5,787.00	5,787.00	.0
TOTAL DEPARTMENT 74	.00	.00	5,787.00	5,787.00	.0
TOTAL FUND EXPENDITURES	46,986.81	464,455.99	577,423.00	112,967.01	80.4
NET REVENUE OVER EXPENDITURES	2,063.44	19,520.82	.00	( 19,520.82)	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

PRESSURIZED IRRIGATION

ASSETS

55-1113	CASH ALLOCATION TO OTHER FUNDS	736,937.52	
55-1150	PTIF 2007 BOND RESERVE FUND	537,127.60	
55-1311	ACCT REC UTILITY	74,919.93	
55-1315	ALLOWANCE FOR DOUBTFUL ACCOUNT	( 3,323.00)	
55-1611	LAND	925,807.73	
55-1630	CANAL WATER RIGHTS	328,841.92	
55-1631	PRESSURIZED IRRIGATION SYSTEM	13,545,649.93	
55-1651	MACHINERY & EQUIPMENT	31,396.00	
55-1662	ACCUMULATED DEPRECIATION	( 2,089,030.00)	
55-1700	DEFERRED OUTFLOW PENSIONS	31,216.00	
	TOTAL ASSETS		14,119,543.63

LIABILITIES AND EQUITY

LIABILITIES

55-2220	ACCOUNTS PAYABLE	781.52	
55-2224	COMPENSATED ABSENCE PAYABLE	3,348.00	
55-2321	ACCRUED INTEREST PAYABLE	84,841.15	
55-2400	NET PENSION LIABILITY	36,444.00	
55-2401	DEFERRED INFLOW PENSIONS	23,755.00	
55-2500	BONDS PAYABLE - PI WATER	6,069,742.00	
	TOTAL LIABILITIES		6,218,911.67

FUND EQUITY

55-2810	UNAPPROPRIATED SURPLUS	7,116,349.32	
	UNAPPROPRIATED FUND BALANCE:		
55-2981	UNAPPROPRATED FUND BALANCE	795,629.00	
	REVENUE OVER EXPENDITURES - YTD	( 11,346.36)	
	BALANCE - CURRENT DATE	784,282.64	
	TOTAL FUND EQUITY		7,900,631.96
	TOTAL LIABILITIES AND EQUITY		14,119,543.63

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
55-37-13 PI CONNECTION HOOK UP	3,000.00	24,375.00	31,875.00	7,500.00	76.5
55-37-21 INTEREST INCOME	1,372.92	11,926.42	5,000.00	( 6,926.42)	238.5
55-37-33 P.I. MONTHLY BILLING	72,046.43	714,778.71	863,866.00	149,087.29	82.7
55-37-35 P.I. IMPACT FEE	12,720.00	103,350.00	135,150.00	31,800.00	76.5
55-37-41 PI CHARGED OTHER DEPARTMENTS	4,149.00	41,490.00	49,794.00	8,304.00	83.3
TOTAL UTILITIES REVENUE	93,288.35	895,920.13	1,085,685.00	189,764.87	82.5
TOTAL FUND REVENUE	93,288.35	895,920.13	1,085,685.00	189,764.87	82.5

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
55-70-11 SALARIES	7,598.55	80,628.15	119,127.00	38,498.85	67.7
55-70-13 EMPLOYEE BENEFITS	2,481.22	29,841.29	53,053.00	23,211.71	56.3
55-70-25 EQUIPMENT SUPPLIES & MANT	4,207.60	32,553.53	50,000.00	17,446.47	65.1
55-70-30 P.I. EQUIP REPLACE/RESERVE	.00	.00	71,715.00	71,715.00	.0
55-70-35 UTILITIES (POWER)	499.43	18,040.77	21,486.00	3,445.23	84.0
55-70-41 NEW EQUIPMENT	27,489.22	27,489.22	30,000.00	2,510.78	91.6
55-70-54 PI LINE AT NEW SEWER PLANT	.00	27,810.00	.00	( 27,810.00)	.0
55-70-60 WATER DELIVERY FEES	22,681.18	147,834.24	126,578.00	( 21,256.24)	116.8
55-70-63 LOST GENERATION FOR STRAWBERRY	.00	.00	10,110.00	10,110.00	.0
55-70-65 PROFESSIONAL SERVICES	6,752.47	20,513.68	18,800.00	( 1,713.68)	109.1
<b>TOTAL PRODUCTION</b>	<b>71,709.67</b>	<b>384,710.88</b>	<b>500,869.00</b>	<b>116,158.12</b>	<b>76.8</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
55-73-60 ADMINISTRATIVE	23,655.00	236,550.00	283,854.00	47,304.00	83.3
55-73-80 MOTOR POOL	1,273.00	12,730.00	15,276.00	2,546.00	83.3
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>24,928.00</b>	<b>249,280.00</b>	<b>299,130.00</b>	<b>49,850.00</b>	<b>83.3</b>
<u>CAPITAL OUTLAY/DEBT SERVICE</u>					
55-74-20 2007 PI BOND INTEREST PAYMENT	.00	103,185.61	103,186.00	.39	100.0
55-74-25 2007 PI BOND PRINCIPAL	.00	108,000.00	108,000.00	.00	100.0
55-74-64 TRANSFER TO MOTOR POOL	1,667.00	16,670.00	20,000.00	3,330.00	83.4
55-74-65 TRANSFER FUNDS TO GENERAL FUND	4,542.00	45,420.00	54,500.00	9,080.00	83.3
<b>TOTAL CAPITAL OUTLAY/DEBT SERVICE</b>	<b>6,209.00</b>	<b>273,275.61</b>	<b>285,686.00</b>	<b>12,410.39</b>	<b>95.7</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>102,846.67</b>	<b>907,266.49</b>	<b>1,085,685.00</b>	<b>178,418.51</b>	<b>83.6</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 9,558.32)</b>	<b>( 11,346.36)</b>	<b>.00</b>	<b>11,346.36</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

STORM DRAIN

<u>ASSETS</u>		
56-1113	CASH ALLOCATION TO OTHER FUNDS	64,722.34
56-1311	ACCT REC UTILITY	16,167.25
56-1631	STORM DRAIN SYSTEM	2,264,588.00
56-1662	ACCUMULATED DEPRECIATION	( 248,508.00)
	TOTAL ASSETS	<u>2,096,969.59</u>
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
56-2224	COMPENSATED ABSENCE	<u>2,625.00</u>
	TOTAL LIABILITIES	2,625.00
<u>FUND EQUITY</u>		
56-2810	UNAPPROPRIATED SURPLUS	2,083,134.12
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>11,210.47</u>
	BALANCE - CURRENT DATE	<u>11,210.47</u>
	TOTAL FUND EQUITY	<u>2,094,344.59</u>
	TOTAL LIABILITIES AND EQUITY	<u>2,096,969.59</u>

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 10 MONTHS ENDING APRIL 30, 2019

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
56-37-10 MONTHLY BILLING	15,759.12	155,438.52	191,618.00	36,179.48	81.1
56-37-20 STORM DRAIN (OTHER DEPT)	93.60	936.00	1,123.00	187.00	83.4
56-37-30 SWPPP REVIEWS NEW CONSTRUCTION	.00	.00	14,500.00	14,500.00	.0
<b>TOTAL UTILITIES REVENUE</b>	<b>15,852.72</b>	<b>156,374.52</b>	<b>207,241.00</b>	<b>50,866.48</b>	<b>75.5</b>
<b>TOTAL FUND REVENUE</b>	<b>15,852.72</b>	<b>156,374.52</b>	<b>207,241.00</b>	<b>50,866.48</b>	<b>75.5</b>



SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM DRAIN EXPES PRODUCTION</u>					
56-70-11 SALARIES	2,096.41	21,199.87	9,316.00	( 11,883.87)	227.6
56-70-13 BENIFITS	1,701.75	11,539.02	2,752.00	( 8,787.02)	419.3
56-70-25 EQUIPMENT SUPPLIES AND MAINT	1,418.93	6,448.64	6,000.00	( 448.64)	107.5
56-70-30 STORM WATER MANAGEMENT PROG	.00	3,784.00	51,000.00	47,216.00	7.4
56-70-65 PROFESSIONAL SERVICES	.00	357.52	8,500.00	8,142.48	4.2
56-70-98 MOTOR POOL	.00	5.00	5,500.00	5,495.00	.1
TOTAL STORM DRAIN EXPES PRODUCTION	5,217.09	43,334.05	83,068.00	39,733.95	52.2
<u>ADMINISTRATIVE &amp; GENERAL</u>					
56-73-60 ADMINISTRATION SERVICES	8,100.00	81,000.00	97,196.00	16,196.00	83.3
56-73-64 MOTOR POOL	1,125.00	11,250.00	8,000.00	( 3,250.00)	140.6
56-73-71 TRANSFER TO GENERAL	958.00	9,580.00	11,500.00	1,920.00	83.3
TOTAL ADMINISTRATIVE & GENERAL	10,183.00	101,830.00	116,696.00	14,866.00	87.3
<u>DEPARTMENT 74</u>					
56-74-30 UNRESERVED FUND - SAVINGS	.00	.00	7,477.00	7,477.00	.0
TOTAL DEPARTMENT 74	.00	.00	7,477.00	7,477.00	.0
TOTAL FUND EXPENDITURES	15,400.09	145,164.05	207,241.00	62,076.95	70.1
NET REVENUE OVER EXPENDITURES	452.63	11,210.47	.00	( 11,210.47)	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

MOTOR POOL FUND

ASSETS

61-1113	CASH ALLOCATION FROM GEN FUND	( 38,277.54)	
61-1161	AUTOS	1,652,336.11	
61-1651	EQUIPMENT	32,429.15	
61-1662	ACCUMULATED DEPRECIATION	( 1,259,157.17)	
	TOTAL ASSETS		387,330.55

LIABILITIES AND EQUITY

LIABILITIES

61-2220	ACCOUNTS PAYABLE	10,853.00	
	TOTAL LIABILITIES		10,853.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
61-2933	MINI BOOM TRUCK LEASE	116,293.00	
61-2981	FUND BALANCE	228,872.49	
	REVENUE OVER EXPENDITURES - YTD	31,312.06	
	BALANCE - CURRENT DATE	376,477.55	
	TOTAL FUND EQUITY		376,477.55
	TOTAL LIABILITIES AND EQUITY		387,330.55

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
61-36-30 INSURANCE REIMBURSMENT	.00	1,347.18	.00	( 1,347.18)	.0
61-36-50 SOLD VEHICLES - MOTOR POOL	.00	1,450.00	.00	( 1,450.00)	.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>.00</b>	<b>2,797.18</b>	<b>.00</b>	<b>( 2,797.18)</b>	<b>.0</b>
<u>FUND REVENUE</u>					
61-38-10 GENERAL FUND	17,336.00	173,360.00	208,034.00	34,674.00	83.3
61-38-51 WATER FUND	4,284.00	42,840.00	51,398.00	8,558.00	83.4
61-38-52 SEWER FUND	4,453.00	44,530.00	53,431.00	8,901.00	83.3
61-38-53 ELECTRIC FUND	4,321.00	43,210.00	51,850.00	8,640.00	83.3
61-38-60 SOLID WASTE	833.00	8,330.00	10,000.00	1,670.00	83.3
61-38-65 P.I. FUND	2,940.00	29,400.00	35,276.00	5,876.00	83.3
61-38-67 STORM DRAIN	1,125.00	11,250.00	13,500.00	2,250.00	83.3
<b>TOTAL FUND REVENUE</b>	<b>35,292.00</b>	<b>352,920.00</b>	<b>423,489.00</b>	<b>70,569.00</b>	<b>83.3</b>
<b>TOTAL FUND REVENUE</b>	<b>35,292.00</b>	<b>355,717.18</b>	<b>423,489.00</b>	<b>67,771.82</b>	<b>84.0</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERNAL SERVICE EXPENDITURES</u>					
61-80-13 EMPLOYEE BENEFITS	663.75	8,249.04	13,055.00	4,805.96	63.2
61-80-27 MOTOR POOL- PW\STORM\ENGINEER	761.65	6,799.73	10,000.00	3,200.27	68.0
61-80-28 MOTOR POOL--POLICE DEPARTMENT	2,689.81	30,956.22	45,000.00	14,043.78	68.8
61-80-29 MOTOR POOL--FIRE DEPARTMENT	121.99	3,957.05	6,000.00	2,042.95	66.0
61-80-31 MOTOR POOL CITY STREET DEPT	612.74	21,675.54	42,891.00	21,215.46	50.5
61-80-32 MOTOR POOL - PARKS\REC\CEMETER	2,142.54	20,565.31	28,000.00	7,434.69	73.5
61-80-34 MOTOR POOL- WATER\PI	847.70	12,712.33	13,608.00	895.67	93.4
61-80-35 MOTOR POOL--SEWER DEPARTMENT	.00	3,295.91	9,608.00	6,312.09	34.3
61-80-36 MOTOR POOL- POWER\ELEC DEPT.	2,773.49	12,805.12	12,608.00	( 197.12)	101.6
61-80-38 MOTOR POOL--AMBULANCE	121.48	2,576.67	3,240.00	663.33	79.5
61-80-41 MISC MATERIALS & REPAIRS	504.34	8,291.77	8,000.00	( 291.77)	103.7
61-80-42 VEHICLE ALLOWANCE	2,600.00	34,825.00	43,200.00	8,375.00	80.6
61-80-51 AUTO INSURANCE	.00	25,766.69	25,892.00	125.31	99.5
61-80-52 BACK HOES/LOADER- LEASE	976.59	45,343.18	44,415.00	( 928.18)	102.1
61-80-53 NEW EQUIPMENT PURCHASE	7,720.79	86,585.56	95,766.00	9,180.44	90.4
61-80-77 MOTOR POOL RESERVE FUND	.00	.00	22,206.00	22,206.00	.0
<b>TOTAL INTERNAL SERVICE EXPENDITURES</b>	<b>22,536.87</b>	<b>324,405.12</b>	<b>423,489.00</b>	<b>99,083.88</b>	<b>76.6</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>22,536.87</b>	<b>324,405.12</b>	<b>423,489.00</b>	<b>99,083.88</b>	<b>76.6</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>12,755.13</b>	<b>31,312.06</b>	<b>.00</b>	<b>( 31,312.06)</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

PERPETUAL CARE TRUST FUND

ASSETS

74-1113	CASH ALLOCATION FROM GEN FUND	2,096.20	
74-1151	PTIF SAVINGS FUND PP CARE	59,844.80	
	TOTAL ASSETS		61,941.00

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
74-2981	TRUST FUND BALANCE	58,516.99	
	REVENUE OVER EXPENDITURES - YTD	3,424.01	
	BALANCE - CURRENT DATE		61,941.00
	TOTAL FUND EQUITY		61,941.00
	TOTAL LIABILITIES AND EQUITY		61,941.00

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 10 MONTHS ENDING APRIL 30, 2019

PERPETUAL CARE TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
74-34-82 PERPETUAL CARE	776.00	2,095.20	.00	( 2,095.20)	.0
TOTAL CHARGES FOR SERVICES	776.00	2,095.20	.00	( 2,095.20)	.0
<u>MISCELLANEOUS REVENUE</u>					
74-36-10 INTEREST EARNED	152.96	1,328.81	.00	( 1,328.81)	.0
TOTAL MISCELLANEOUS REVENUE	152.96	1,328.81	.00	( 1,328.81)	.0
TOTAL FUND REVENUE	928.96	3,424.01	.00	( 3,424.01)	.0
NET REVENUE OVER EXPENDITURES	928.96	3,424.01	.00	( 3,424.01)	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

FIXED ASSET FUND

ASSETS

91-1611	LAND	1,696,604.00	
91-1621	BUILDINGS & STRUCTURES	4,477,606.52	
91-1631	IMPROVEMENTS OTHER THAN BLDGS	29,028,998.00	
91-1651	MACHINERY & EQUIPMENT	1,057,593.15	
91-1661	AUTOMOBILES & TRUCKS	297,349.85	
91-1700	ACCUMULATED DEPRECIATION	( 18,378,934.00)	
	TOTAL ASSETS		<u><u>18,179,217.52</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-2981	INVESTMENT IN FIXED ASSETS	<u>18,179,217.52</u>	
	BALANCE - CURRENT DATE	<u>18,179,217.52</u>	
	TOTAL FUND EQUITY		<u><u>18,179,217.52</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>18,179,217.52</u></u>

SALEM CITY CORPORATION  
BALANCE SHEET  
APRIL 30, 2019

G.O. 5/63 SEWER SERIES BND FND

<u>ASSETS</u>			
95-1841	AMOUNT TO BE PROVIDED - BONDS	2,486,960.00	
	TOTAL ASSETS		2,486,960.00
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
95-2530	BONDS PAYABLE	2,383,704.00	
	TOTAL LIABILITIES		2,383,704.00
<u>FUND EQUITY</u>			
95-2611	COMPENSATED ABSENCE	103,256.00	
	TOTAL FUND EQUITY		103,256.00
	TOTAL LIABILITIES AND EQUITY		2,486,960.00