

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2019

GENERAL FUND

ASSETS

10-1111	BANK OF AMERICAN FORK CHECKING	(	480,983.33)	
10-1112	BANK OF AMERICAN FORK SAVINGS		14,982.80	
10-1113	CASH ALLOCATION TO OTHER FUNDS	(	9,063,987.26)	
10-1120	XPRESS DEPOSIT ACCOUNT		17,312.92	
10-1131	PETTY CASH		125.00	
10-1140	RETURNED CHECKS		3,330.06	
10-1151	PTIF SAVINGS ACCOUNT		9,029,037.59	
10-1155	PTIF GRAVEL PIT RECLAMATION		133,520.35	
10-1160	UTILITY ACCOUNTS RECEIVABLE		34,903.19	
10-1161	ACCOUNTS RECEIVABLE (INVOICED)		30,301.32	
10-1165	A/R ENERGY TAX		21,325.53	
10-1169	AR FOR SALES/ENG/PHONE TAX		3,389.00	
10-1170	A/R - B&C ROAD		87,296.34	
10-1176	AR CASH CLEARINING ACCT	(	50.00)	
10-1177	PROPERTY TAXES RECEIVALBE		978,229.00	
10-1178	ALLOWANCE DOUBTFUL ACCOUNTS	(	4,158.00)	
10-1191	SNACK SHACK DEP HOLDING ACCT	(	73.00)	
10-1199	MISS SALEM SCHOLARSHIP ACCT		24,565.88	
	TOTAL ASSETS			829,067.39

LIABILITIES AND EQUITY

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2019

GENERAL FUND

LIABILITIES

10-2211	PAYROLL ACCOUNTS PAYABLE	115,917.63	
10-2215	UTILITY BILL DONATION PAYABLE	1,559.02	
10-2220	ACCOUNTS PAYABLE	535,000.64	
10-2221	SOCIAL SECURITY TAX WITHHELD	19,995.80	
10-2222	FEDERAL WITHHOLDING TAX	8,784.20	
10-2223	STATE WITHHOLDING TAX	15,671.86	
10-2230	PEHP HEALTH & DENTAL	(67,781.89)	
10-2231	RETIREMENT PAYABLE	6,776.29	
10-2232	WORKER'S COMPENSATION	20.23	
10-2233	LIFE INSURANCE	(10,157.48)	
10-2234	EYE MED INSURANCE	.39	
10-2235	STATE UNEMPLOYMENT (WORK FORCE	508.69	
10-2236	EMPLOYEES ADD. INS. PAYABLE	(48.45)	
10-2237	GUARDIAN INSURANCE	(2,505.47)	
10-2238	EMPLOYEE ASSISTANCE PROGRAM	(456.50)	
10-2240	ULGT LONG TERM CARE	(1,885.49)	
10-2242	EMPLOYEE RETIREMENT LOAN	530.91	
10-2243	EMPLOYEES 401-K PLAN	25,830.90	
10-2244	MISC. DEDUCTION ACCOUNT	839.72	
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 AREST \$	15.46	
10-2251	EMPLOYEE ROTH IRA PAYABLE	4,710.00	
10-2265	GRAVEL PIT RECLAMATION PAYALBE	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	5,806.00	
10-2292	VOIDED CHECKS - REISSUED (2015	72.98	
10-2293	VOIDED CHECKS - REISSUED (2016	572.79	
10-2294	VOIDED CHECKS - REISSUED (2017	297.30	
10-2295	VOIDED CHECKS - REISSUED (2018	200.99	
10-2299	MISS SALEM SCHOLARSHIP FUND	24,565.88	
10-2305	CASH BOND KENS AUTO	2,635.50	
10-2306	ORCHARD FARMS CEMETERY FENCE	11,000.01	
10-2307	10% CASH WARRANTY BOND - SUBDI	1,664,737.25	
10-2316	SALEM PARK MISC CASH BOND	114,690.00	
10-2317	EXAVATION CASH BOND	2,000.00	
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	8,300.00	
10-2420	HA-5 SLURRY SEAL BOND	193,210.19	
10-2422	SIDEWALK BOND PAYABLE	29,565.00	
10-2423	IMPROVEMENT BONDS PAYABLE	121,352.70	
	TOTAL LIABILITIES		3,379,403.49

FUND EQUITY

10-2700	DEFERRED REVENUE	919,322.32
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SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2019

GENERAL FUND

UNAPPROPRIATED FUND BALANCE:	
10-2981 UNAPPROPRATED SURPLUS - BEGINN	(3,063,944.69)
REVENUE OVER EXPENDITURES - YTD	(405,713.73)
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BALANCE - CURRENT DATE	(3,469,658.42)
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TOTAL FUND EQUITY	(2,550,336.10)
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TOTAL LIABILITIES AND EQUITY	<u>829,067.39</u>

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	5,048.45	11,347.41	822,919.00	811,571.59	1.4
10-31-20	1,468.59	2,227.82	65,000.00	62,772.18	3.4
10-31-25	8,113.19	15,299.86	79,040.00	63,740.14	19.4
10-31-30	110,295.12	209,422.73	1,161,295.00	951,872.27	18.0
10-31-45	3,814.60	8,140.26	54,000.00	45,859.74	15.1
10-31-50	38,273.52	62,879.46	394,903.00	332,023.54	15.9
10-31-55	.00	1,657.06	.00	(1,657.06)	.0
TOTAL TAXES	167,013.47	310,974.60	2,577,157.00	2,266,182.40	12.1
<u>LICENSES & PERMITS</u>					
10-32-10	65.00	165.00	6,525.00	6,360.00	2.5
10-32-18	.00	5,677.50	20,762.00	15,084.50	27.4
10-32-20	11,035.15	11,035.15	40,000.00	28,964.85	27.6
10-32-22	1,510.00	5,669.16	34,008.00	28,338.84	16.7
10-32-25	35.00	100.00	500.00	400.00	20.0
10-32-30	.00	.00	1,000.00	1,000.00	.0
10-32-90	35,837.36	80,741.00	252,500.00	171,759.00	32.0
10-32-92	4,780.00	9,185.00	40,500.00	31,315.00	22.7
10-32-94	358.38	141.93	100.00	(41.93)	141.9
10-32-96	650.00	1,225.00	5,000.00	3,775.00	24.5
TOTAL LICENSES & PERMITS	54,270.89	113,939.74	400,895.00	286,955.26	28.4
<u>INTERGOVERNMENTAL</u>					
10-33-16	122,902.00	123,591.00	46,926.00	(76,665.00)	263.4
10-33-18	140,842.28	195,274.38	277,400.00	82,125.62	70.4
10-33-25	5,818.37	10,495.61	60,000.00	49,504.39	17.5
10-33-26	119.73	381.27	1,000.00	618.73	38.1
10-33-56	.00	.00	367,000.00	367,000.00	.0
10-33-60	17,050.00	17,062.50	10,000.00	(7,062.50)	170.6
10-33-61	1,121.55	2,591.63	14,300.00	11,708.37	18.1
10-33-85	750.00	750.00	1,500.00	750.00	50.0
TOTAL INTERGOVERNMENTAL	288,603.93	350,146.39	778,126.00	427,979.61	45.0

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-10 ADMINISTRATIVE SERVICES	133,486.00	266,972.00	1,601,801.00	1,334,829.00	16.7
10-34-22 FIRE DEPT PROTECTION SERVICE	.00	.00	45,000.00	45,000.00	.0
10-34-25 AMBULANCE SERVICE FEES	12,224.91	25,115.37	100,000.00	74,884.63	25.1
10-34-33 POLICE OFFICER HIGH SCHOOL	.00	.00	120,588.00	120,588.00	.0
10-34-34 POLICE WAGES SPECIAL ASSIGNMEN	60.00	60.00	2,500.00	2,440.00	2.4
10-34-44 PARK RESERVATIONS	170.00	455.00	2,000.00	1,545.00	22.8
10-34-45 COMMUNITY CENTER RENTAL	600.00	2,200.00	21,000.00	18,800.00	10.5
10-34-51 SALE OF CEMETERY LOTS	6,325.60	13,632.20	70,000.00	56,367.80	19.5
10-34-53 BURIAL FEES	1,975.00	4,850.00	35,000.00	30,150.00	13.9
10-34-60 NEW UTILITY HOOKUP FEE	675.00	1,375.00	8,000.00	6,625.00	17.2
10-34-70 CITY PROPERTY HOME RENTAL	1,700.00	2,550.00	10,200.00	7,650.00	25.0
TOTAL CHARGES FOR SERVICES	157,216.51	317,209.57	2,016,089.00	1,698,879.43	15.7
<u>FINES & FORFEITURES</u>					
10-35-11 COURT FINES	2,261.57	5,467.32	40,644.00	35,176.68	13.5
TOTAL FINES & FORFEITURES	2,261.57	5,467.32	40,644.00	35,176.68	13.5
<u>MISCELLANEOUS REVENUE</u>					
10-36-10 INTEREST EARNED	19,779.26	40,250.65	120,000.00	79,749.35	33.5
10-36-26 TRANSFER FROM REC I.F. FUND 37	.00	.00	62,620.00	62,620.00	.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	.00	6,725.00	3,000.00	(3,725.00)	224.2
10-36-70 SALE OF CITY PROPERTY	.00	.00	2,000.00	2,000.00	.0
10-36-77 WEED ABATEMENT CHARGES	.00	.00	1,000.00	1,000.00	.0
10-36-80 DUI POLICE GRANT	.00	5,277.85	.00	(5,277.85)	.0
10-36-83 TRAFFIC SCHOOL	140.00	320.00	4,000.00	3,680.00	8.0
10-36-85 SALEM DAY FIREWORKS DONATIONS	500.00	500.00	1,000.00	500.00	50.0
10-36-86 ANNEXATION FEES	.00	.00	250.00	250.00	.0
10-36-88 SALEM DAYS DONATION SPONSORS	5,000.00	7,500.00	7,500.00	.00	100.0
10-36-89 POND TOWN CHRISTMAS	.00	.00	100.00	100.00	.0
10-36-90 SUNDRY	200.00	636.11	6,000.00	5,363.89	10.6
10-36-92 SALEM CITY CALENDARS DONATION	.00	.00	1,900.00	1,900.00	.0
10-36-94 SALES TAX SELLER DISCOUNT	187.61	365.02	2,500.00	2,134.98	14.6
10-36-96 SEINOR CITIZEN PROGRAM	1,058.90	2,297.50	13,000.00	10,702.50	17.7
TOTAL MISCELLANEOUS REVENUE	26,865.77	63,872.13	485,697.00	421,824.87	13.2

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 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	50.00	150.00	2,200.00	2,050.00	6.8
10-37-10 BASEBALL/SOFTBALL PROGRAMS	.00	2,854.71	32,000.00	29,145.29	8.9
10-37-11 T-BALL/COACH PITCH	.00	.00	7,000.00	7,000.00	.0
10-37-12 START UP BASEBALL	.00	.00	1,700.00	1,700.00	.0
10-37-13 SOFTBALL (COED ADULT LEAGUE)	2,440.00	5,560.00	14,000.00	8,440.00	39.7
10-37-15 MENS SOFTBALL LEAGUE	.00	415.00	.00	(415.00)	.0
10-37-17 SNACK SHACK REVENUE	4,390.03	10,535.37	64,000.00	53,464.63	16.5
10-37-20 BASKETBALL	.00	.00	30,000.00	30,000.00	.0
10-37-21 SOARING HOOPSTERS (BASKETBALL)	.00	.00	4,000.00	4,000.00	.0
10-37-22 ADULT BASKETBALL	.00	.00	10,000.00	10,000.00	.0
10-37-25 SOCCER ASSOCIATION	8,305.00	11,288.00	31,000.00	19,712.00	36.4
10-37-27 INDOOR SOCCER ACCT	.00	.00	3,000.00	3,000.00	.0
10-37-30 TACKLE FOOTBALL	2,525.00	16,630.00	14,500.00	(2,130.00)	114.7
10-37-31 FLAG FOOTBALL	5,935.00	8,270.00	9,500.00	1,230.00	87.1
10-37-34 YOUTH GRASS VOLLEYBALL	.00	.00	1,000.00	1,000.00	.0
10-37-35 VOLLEYBALL	2,205.00	2,425.00	6,000.00	3,575.00	40.4
10-37-40 YOUTH TENNIS	1,165.00	2,140.00	5,000.00	2,860.00	42.8
10-37-45 FISHING	.00	.00	500.00	500.00	.0
10-37-50 WRESTLING PROGRAM	145.00	145.00	2,500.00	2,355.00	5.8
10-37-55 CHEERLEADING	3,568.00	4,195.00	30,000.00	25,805.00	14.0
10-37-59 GYMNASTICS	1,565.00	1,610.00	8,000.00	6,390.00	20.1
10-37-60 RODEO ARENA	.00	(58.62)	1,100.00	1,158.62	(5.3)
10-37-63 DANCE	785.00	785.00	2,400.00	1,615.00	32.7
10-37-64 TUFF KIDS	240.00	300.00	2,500.00	2,200.00	12.0
10-37-65 BASEBALL PARKS SIGN DONATION	.00	500.00	3,000.00	2,500.00	16.7
10-37-66 YOUTH TRACK & FIELD	475.00	590.00	3,000.00	2,410.00	19.7
10-37-69 HUNTER SAFETY	10.00	10.00	800.00	790.00	1.3
10-37-71 RECREATION YOUNG PERFORMERS	3,001.00	13,857.00	2,000.00	(11,857.00)	692.9
10-37-72 CAMPS AND CLINICS RECREATION	540.00	960.00	18,000.00	17,040.00	5.3
10-37-73 BOUTIQUE - RECREATION	.00	.00	14,000.00	14,000.00	.0
10-37-75 RECREATION PARK RENTAL FEE	4,431.10	8,766.10	16,000.00	7,233.90	54.8
10-37-76 RECREATION TOURNAMENTS	.00	.00	4,000.00	4,000.00	.0
10-37-77 BIKE RACE (TOUR DE SALEM)	.00	5,462.17	9,000.00	3,537.83	60.7
10-37-80 SPECIAL EVENTS	.00	.00	2,000.00	2,000.00	.0
10-37-81 TREE PROGRAM	.00	.00	500.00	500.00	.0
10-37-83 NEBO SCHOOL AGREEMENT	.00	.00	3,200.00	3,200.00	.0
TOTAL RECREATION PROGRAMS	41,775.13	97,389.73	361,300.00	263,910.27	27.0
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-38-15 FUND TRANSFER FROM ENTERPRISE	37,086.00	74,172.00	445,000.00	370,828.00	16.7
TOTAL CONTRIBUTIONS AND TRANSFERS	37,086.00	74,172.00	445,000.00	370,828.00	16.7
TOTAL FUND REVENUE	775,093.27	1,333,171.48	7,104,908.00	5,771,736.52	18.8

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-11 SALARIES	.00	3,500.00	29,400.00	25,900.00	11.9
10-41-13 EMPLOYEE BENEFITS	.00	320.25	.00	(320.25)	.0
10-41-23 TRAVEL/EDUCATION	430.00	430.00	1,500.00	1,070.00	28.7
10-41-25 ECONOMIC DEVELOPMENT COMM	.00	.00	1,000.00	1,000.00	.0
TOTAL LEGISLATIVE	430.00	4,250.25	31,900.00	27,649.75	13.3
<u>JUDICIAL</u>					
10-42-11 SALARIES	3,366.01	5,610.03	30,576.00	24,965.97	18.4
10-42-13 EMPLOYEE BENEFITS	1,831.28	3,345.25	16,658.00	13,312.75	20.1
10-42-34 SALEM YOUTH COUNCIL	(418.00)	(418.00)	6,000.00	6,418.00	(7.0)
TOTAL JUDICIAL	4,779.29	8,537.28	53,234.00	44,696.72	16.0
<u>ADMINISTRATION</u>					
10-44-11 SALARIES	17,709.04	28,446.65	157,300.00	128,853.35	18.1
10-44-13 EMPLOYEES BENEFITS	6,036.49	10,732.63	59,638.00	48,905.37	18.0
10-44-16 COLLECTION FEE UTILITY ACCTS	.00	99.34	1,500.00	1,400.66	6.6
10-44-17 INTEREST REFUND ON CASH BONDS	412.09	412.09	.00	(412.09)	.0
10-44-22 PUBLIC NOTICES	63.00	155.80	625.00	469.20	24.9
10-44-23 TRAVEL/EDUCATION	.00	.00	300.00	300.00	.0
10-44-24 OFFICE SUPPLIES & EXPEN	1,277.20	3,534.45	20,500.00	16,965.55	17.2
10-44-25 EQUIPMENT/BUILDING O&M	4,160.67	4,393.17	17,140.00	12,746.83	25.6
10-44-27 TELEPHONE/CELL PHONE/RADIO	2,325.66	5,068.61	32,700.00	27,631.39	15.5
10-44-29 UTILITIES	853.54	1,589.31	17,046.00	15,456.69	9.3
10-44-30 UTILITY BILLS	1,728.76	3,467.97	25,300.00	21,832.03	13.7
10-44-38 MISC EXPENSES	4,628.81	13,416.77	67,000.00	53,583.23	20.0
10-44-50 SALEM CALENDARS	.00	.00	5,150.00	5,150.00	.0
10-44-74 EQUIPMENT PURCHASE	.00	.00	4,000.00	4,000.00	.0
10-44-80 COMPUTER SOFTWARE SUPPORT	7,936.72	10,225.42	39,920.00	29,694.58	25.6
10-44-90 2008 SALES TAX REVENUE BOND	.00	108,570.18	125,310.00	16,739.82	86.6
TOTAL ADMINISTRATION	47,131.98	190,112.39	573,429.00	383,316.61	33.2

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
10-45-11 SALARIES	12,824.29	21,994.43	113,914.00	91,919.57	19.3
10-45-13 EMPLOYEE BENEFITS	3,539.62	6,341.68	36,482.00	30,140.32	17.4
10-45-20 PURCHASE OF BOOKS	1,131.54	1,131.54	18,000.00	16,868.46	6.3
10-45-23 TRAVEL/EDUCATION	.00	265.00	675.00	410.00	39.3
10-45-24 LIBRARY GRANT MONEY	500.00	500.00	.00	(500.00)	.0
10-45-25 LIBRARY SUPPLY	277.34	922.61	8,000.00	7,077.39	11.5
10-45-29 LIBRARY OUTREACH	430.82	1,205.38	12,350.00	11,144.62	9.8
10-45-30 O & M OF LIBRARY	1,414.65	9,657.12	27,573.00	17,915.88	35.0
10-45-35 BOND PAYMENT LIBRARY 2008 BOND	.00	33,123.10	38,231.00	5,107.90	86.6
10-45-40 FUNDS TOWARD C.I. LIBRARY ADD	.00	.00	10,000.00	10,000.00	.0
TOTAL LIBRARY	20,118.26	75,140.86	265,225.00	190,084.14	28.3
<u>TREASURER</u>					
10-46-11 SALARIES	5,954.40	9,924.00	53,531.00	43,607.00	18.5
10-46-13 EMPLOYEE BENEFITS	2,666.11	4,771.08	27,202.00	22,430.92	17.5
10-46-23 TRAVEL/EDUCATION	.00	.00	1,600.00	1,600.00	.0
10-46-51 POSITION BOND INSURANCE	.00	.00	1,000.00	1,000.00	.0
TOTAL TREASURER	8,620.51	14,695.08	83,333.00	68,637.92	17.6
<u>CITY FINANCE DIRECTOR/RECORDER</u>					
10-47-11 SALARIES	7,981.20	13,302.00	72,002.00	58,700.00	18.5
10-47-13 EMPLOYEES BENEFITS	3,634.78	6,488.07	37,735.00	31,246.93	17.2
10-47-23 TRAVEL/EDUCATION	395.00	665.00	1,800.00	1,135.00	36.9
10-47-24 POSITION BOND INSURANCE	52.00	52.00	1,000.00	948.00	5.2
TOTAL CITY FINANCE DIRECTOR/RECORDE	12,062.98	20,507.07	112,537.00	92,029.93	18.2
<u>PROFESSIONAL AND TECHNICAL</u>					
10-48-31 LEGAL SERVICES	.00	5,000.00	164,116.00	159,116.00	3.1
10-48-33 AUDIT SERVICES	.00	.00	19,100.00	19,100.00	.0
10-48-35 COURT EXPENSES	34.95	99.80	1,000.00	900.20	10.0
TOTAL PROFESSIONAL AND TECHNICAL	34.95	5,099.80	184,216.00	179,116.20	2.8

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING DEPARTMENT</u>					
10-49-11 SALARIES	12,420.67	20,677.46	110,566.00	89,888.54	18.7
10-49-13 EMPLOYEE BENEFITS	5,520.81	9,760.44	62,313.00	52,552.56	15.7
10-49-15 BUILDING INSPECTION (OUTSOURCE	269.80	269.80	10,000.00	9,730.20	2.7
10-49-23 TRAVEL/EDUCATION	627.00	627.00	4,400.00	3,773.00	14.3
10-49-25 OFFICE SUPPLY & EXP	1,294.21	1,294.21	500.00	(794.21)	258.8
10-49-97 MISC EXPENSES	319.84	319.84	6,300.00	5,980.16	5.1
10-49-98 MOTOR POOL	827.00	1,649.00	9,865.00	8,216.00	16.7
TOTAL BUILDING DEPARTMENT	21,279.33	34,597.75	203,944.00	169,346.25	17.0
<u>ELECTIONS</u>					
10-50-24 ELECTION COUNTY/SUPPLY/MISC	.00	.00	17,606.00	17,606.00	.0
TOTAL ELECTIONS	.00	.00	17,606.00	17,606.00	.0
<u>GOVERNMENT BUILDINGS</u>					
10-51-27 INSURANCE/LIABILITY CLAIMS	.00	72,762.08	82,346.00	9,583.92	88.4
10-51-28 CITY SHOP	1,316.14	3,971.16	39,884.00	35,912.84	10.0
10-51-33 2008 BOND PAYMENT	.00	42,323.97	48,850.00	6,526.03	86.6
10-51-34 2008 SALES TAX BOND ADMIN FEES	.00	.00	2,000.00	2,000.00	.0
TOTAL GOVERNMENT BUILDINGS	1,316.14	119,057.21	173,080.00	54,022.79	68.8
<u>ENGINEERING DEPT</u>					
10-52-11 SALARIES	29,133.76	50,926.55	304,180.00	253,253.45	16.7
10-52-13 EMPLOYEE BENEFITS	13,178.60	24,207.80	170,493.00	146,285.20	14.2
10-52-14 CLOTHING	.00	.00	2,050.00	2,050.00	.0
10-52-20 EQUIPMENT	.00	.00	10,500.00	10,500.00	.0
10-52-25 TRAVEL/EDUCATION	790.77	975.86	8,450.00	7,474.14	11.6
10-52-30 ENGINEERING SERVICES/PLAT	445.48	932.98	35,000.00	34,067.02	2.7
10-52-40 GIS/GPS	80.02	805.04	17,250.00	16,444.96	4.7
10-52-90 MOTOR POOL	1,582.00	3,156.00	18,881.00	15,725.00	16.7
TOTAL ENGINEERING DEPT	45,210.63	81,004.23	566,804.00	485,799.77	14.3

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PUBLIC WORKS/SAFETY DEPT</u>					
10-53-11 SALARIES	7,754.68	10,308.14	73,643.00	63,334.86	14.0
10-53-13 EMPLOYEE BENEFITS	3,679.62	5,835.15	37,528.00	31,692.85	15.6
10-53-20 EQUIPMENT/SUPPLIES	375.00	375.00	2,500.00	2,125.00	15.0
10-53-50 MISC/SUPLIES PW	.00	9.28	5,000.00	4,990.72	.2
10-53-80 SAFETY COMMITTEE MISC	248.76	248.76	5,300.00	5,051.24	4.7
10-53-90 MOTOR POOL	556.00	1,112.00	6,668.00	5,556.00	16.7
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TOTAL PUBLIC WORKS/SAFETY DEPT	12,614.06	17,888.33	130,639.00	112,750.67	13.7
 <u>POLICE</u>					
10-54-11 SALARIES	91,208.56	153,417.91	810,742.00	657,324.09	18.9
10-54-13 EMPLOYEES BENEFITS	48,335.02	85,985.69	581,878.00	495,892.31	14.8
10-54-14 CLOTHING ALLOWANCE	300.00	849.98	12,812.00	11,962.02	6.6
10-54-15 SURVIVING SPOUSE FUND	.00	.00	1,045.00	1,045.00	.0
10-54-16 CLEANING ALLOWANCE	900.00	1,350.00	6,600.00	5,250.00	20.5
10-54-23 TRAVEL/EDUCATION	4,450.00	6,159.91	15,582.00	9,422.09	39.5
10-54-24 OFFICE EX & SUPPLIES	197.37	377.05	6,000.00	5,622.95	6.3
10-54-25 EQUIPMENT & SUPPLIES	429.50	603.63	12,500.00	11,896.37	4.8
10-54-27 NEW COMPUTERS	.00	.00	7,500.00	7,500.00	.0
10-54-30 UNET - TASKFORCE	.00	2,775.28	2,776.00	.72	100.0
10-54-35 TRAFFIC SCHOOL	.00	.00	7,000.00	7,000.00	.0
10-54-41 SCHOOL STUDENT SAFETY	.00	100.00	3,500.00	3,400.00	2.9
10-54-42 STATE LIQUOR ALLOTMENT	.00	894.78	.00	(894.78)	.0
10-54-45 VICTIM ADVOCATE	.00	7,500.00	7,500.00	.00	100.0
10-54-47 DISPATCH FEES	.00	.00	51,814.00	51,814.00	.0
10-54-60 SPILLMAN SERVICE CONTRACT	.00	18,714.93	20,298.00	1,583.07	92.2
10-54-65 POLICE POLICIES/LEXIPOL	.00	.00	4,575.00	4,575.00	.0
10-54-74 EQUIPMENT PURCHASES	.00	.00	20,780.00	20,780.00	.0
10-54-83 DRUG TESTING	450.00	450.00	3,500.00	3,050.00	12.9
10-54-86 VEHLCE COMPUTERS	400.20	840.43	5,760.00	4,919.57	14.6
10-54-90 800 RADIO	.00	.00	4,820.00	4,820.00	.0
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	4,733.00	9,466.00	56,786.00	47,320.00	16.7
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TOTAL POLICE	151,403.65	289,485.59	1,907,595.00	1,618,109.41	15.2

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
10-55-11 FIRE STIPEND	6,249.05	10,925.24	26,000.00	15,074.76	42.0
10-55-13 BENEFITS/TAXES	433.84	726.29	3,500.00	2,773.71	20.8
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	50.00	500.00	450.00	10.0
10-55-24 OFFICE EX & SUPPLIES	.00	.00	3,270.00	3,270.00	.0
10-55-25 EQUIPMENT SUPPLIES & MAINT.	1,975.00	2,612.51	21,860.00	19,247.49	12.0
10-55-27 WOMEN'S AUXILIARY BANK ACCOUNT	.00	.00	500.00	500.00	.0
10-55-28 UTILITIES	162.78	304.47	3,624.00	3,319.53	8.4
10-55-30 APPARATUS MAINTENCE	.00	.00	6,600.00	6,600.00	.0
10-55-51 TRAINING PROGRAMS	.00	60.00	4,700.00	4,640.00	1.3
10-55-53 FIRE PREVENTION/EDUCATION	.00	.00	2,000.00	2,000.00	.0
10-55-61 MISCELLANEOUS	616.45	616.45	6,500.00	5,883.55	9.5
10-55-74 EQUIPMENT PURCHASE	.00	.00	59,000.00	59,000.00	.0
10-55-79 NEW FIRE TRUCK PAYMENT	.00	24,289.52	24,290.00	.48	100.0
10-55-83 EASTER EGG HUNT	.00	.00	500.00	500.00	.0
10-55-84 DRUG TESTING	.00	.00	400.00	400.00	.0
10-55-86 COMMUNICATIONS	.00	.00	5,100.00	5,100.00	.0
10-55-90 800 RADIO	.00	.00	3,000.00	3,000.00	.0
10-55-98 MOTOR POOL	933.00	1,866.00	11,187.00	9,321.00	16.7
TOTAL FIRE DEPARTMENT	10,370.12	41,450.48	188,731.00	147,280.52	22.0
<u>SEMA</u>					
10-56-11 SEMA STIPEND	9,628.60	15,242.79	72,000.00	56,757.21	21.2
10-56-13 BENEFITS/TAXES	989.19	1,635.57	5,500.00	3,864.43	29.7
10-56-14 CLOTHING ALLOWANCE	.00	.00	1,700.00	1,700.00	.0
10-56-16 SEMA BANK FUND ACCOUNT	.00	.00	1,500.00	1,500.00	.0
10-56-24 OFFICE EXPENSE & SUPPLIES	8.25	8.27	800.00	791.73	1.0
10-56-25 SUPPLIES & EQUIPMENT	2,976.80	3,550.16	31,000.00	27,449.84	11.5
10-56-26 EQUIPMENT MAINTANCE	300.01	340.02	7,500.00	7,159.98	4.5
10-56-27 EDUCATIONAL/TRAINING	.00	.00	8,000.00	8,000.00	.0
10-56-28 NEW AMBULANCE	.00	16,193.01	16,193.00	(.01)	100.0
10-56-30 UTILITIES	95.26	174.89	1,373.00	1,198.11	12.7
10-56-61 MISCELLANEOUS	198.45	198.45	2,000.00	1,801.55	9.9
10-56-82 DRUG TESTING	25.00	25.00	500.00	475.00	5.0
10-56-83 IMMUNIZATIONS	.00	.00	500.00	500.00	.0
10-56-88 B.B.Q. DINNER	(1,691.56)	(1,267.87)	.00	1,267.87	.0
10-56-90 800 RADIO	.00	.00	2,800.00	2,800.00	.0
10-56-94 MEDICAID ASSESSMENT	.00	1,515.78	5,000.00	3,484.22	30.3
10-56-95 IRIS MEDICAL BILLING	1,217.02	2,147.19	7,000.00	4,852.81	30.7
10-56-98 MOTOR POOL	549.00	1,098.00	6,585.00	5,487.00	16.7
TOTAL SEMA	14,296.02	40,861.26	169,951.00	129,089.74	24.0

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ANIMAL CONTROL</u>					
10-57-16 TRAVEL/EDUCATION	.00	181.00	1,200.00	1,019.00	15.1
10-57-25 EQUIPMENT AND SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-57-46 COUNTY SHELTER - FOOD	.00	5,621.46	16,113.00	10,491.54	34.9
TOTAL ANIMAL CONTROL	.00	5,802.46	18,313.00	12,510.54	31.7
<u>EMERGENCY MANAGEMENT</u>					
10-59-27 MISC. & OFFICE SUPPLIES	.00	.00	2,000.00	2,000.00	.0
10-59-29 GENERATOR	.00	.00	500.00	500.00	.0
TOTAL EMERGENCY MANAGEMENT	.00	.00	2,500.00	2,500.00	.0
<u>ROADS & PUBLIC IMPROVEMENTS</u>					
10-60-11 SALARIES	17,624.35	30,912.95	152,139.00	121,226.05	20.3
10-60-13 EMPLEE BENEFIT	8,236.53	15,362.61	85,757.00	70,394.39	17.9
10-60-23 TRAVEL/EDUCATION	.00	.00	6,000.00	6,000.00	.0
10-60-39 ASSIGN FUNDS/C.I. FOR ROADS	58,892.46	54,738.06	.00	(54,738.06)	.0
10-60-42 ROAD SHOULDERING	7,246.25	7,246.25	15,000.00	7,753.75	48.3
10-60-43 ROAD PROJECTS	.00	158.91	30,000.00	29,841.09	.5
10-60-51 STREET SIGNS FOR ROADS	57.56	1,561.56	7,500.00	5,938.44	20.8
10-60-54 TOOLS/EQUIPMENT	191.91	3,229.76	24,500.00	21,270.24	13.2
10-60-56 MISC EXPENSES FOR ROADS	7,316.37	11,469.02	18,000.00	6,530.98	63.7
10-60-57 MOTOR POOL EXPENSES	4,325.00	8,650.00	51,894.00	43,244.00	16.7
10-60-70 STREET SIGNS SUBDIVISION	(7,650.00)	(9,330.10)	.00	9,330.10	.0
10-60-90 NEW EQUIPMENT ROADS DEPT	.00	.00	85,000.00	85,000.00	.0
10-60-92 DUMP TRUCK NEW - LEASE ZIONS	.00	.00	32,923.00	32,923.00	.0
TOTAL ROADS & PUBLIC IMPROVEMENTS	96,240.43	123,999.02	508,713.00	384,713.98	24.4
<u>B&C ROAD MONEY</u>					
10-61-30 ROAD PATCHING	73.92	461.28	13,000.00	12,538.72	3.6
10-61-40 ROAD REPAIR/BUILD	552.93	276,041.17	284,000.00	7,958.83	97.2
10-61-60 SALT FOR ROADS	.00	.00	30,000.00	30,000.00	.0
10-61-62 SIDEWALK REPAIR	590.57	1,758.09	22,000.00	20,241.91	8.0
10-61-70 STRIPING ROADS	10,287.80	10,287.80	18,000.00	7,712.20	57.2
TOTAL B&C ROAD MONEY	11,505.22	288,548.34	367,000.00	78,451.66	78.6

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-64-11 SALARIES	18,273.71	29,498.44	151,042.00	121,543.56	19.5
10-64-13 EMPLOYEE BENEFITS	8,939.94	16,120.48	93,933.00	77,812.52	17.2
10-64-14 CLOTHING ALLOWANCE	.00	.00	1,215.00	1,215.00	.0
10-64-25 EQUIPMENT SUPPLIES & MAINT	129.14	3,688.66	6,000.00	2,311.34	61.5
10-64-26 PARK SUPPLIES & MAINT	909.52	4,485.69	9,500.00	5,014.31	47.2
10-64-27 UTILITIES	1,006.84	1,967.63	15,746.00	13,778.37	12.5
10-64-28 WATER/PI CHARGED TO PARKS	1,089.55	2,147.25	11,969.00	9,821.75	17.9
10-64-29 NEW EQUIPMENT PURCHASE	12,926.00	12,926.00	22,500.00	9,574.00	57.5
10-64-30 FERTILIZER FOR PARKS	.00	.00	4,000.00	4,000.00	.0
10-64-35 TREE REMOVAL AT PARKS	.00	.00	10,000.00	10,000.00	.0
10-64-55 RESTROOM RENTAL	108.90	217.80	1,680.00	1,462.20	13.0
10-64-74 PARK IMPROVEMENTS	10,073.74	11,959.55	45,000.00	33,040.45	26.6
10-64-90 TRAVEL/EDUCATION	.00	.00	2,000.00	2,000.00	.0
10-64-93 OUT DOOR CLASS ROOM	.00	.00	1,000.00	1,000.00	.0
10-64-98 MOTOR POOL	2,994.00	5,988.00	35,917.00	29,929.00	16.7
TOTAL PARKS	56,451.34	88,999.50	411,502.00	322,502.50	21.6
<u>CEMETERY</u>					
10-66-11 SALARIES	6,986.14	11,971.64	34,635.00	22,663.36	34.6
10-66-13 EMPLOYEE BENEFITS	1,462.78	2,614.22	11,994.00	9,379.78	21.8
10-66-25 EQUIPMENT SUPPLIES & MAINT	209.90	290.45	7,970.00	7,679.55	3.6
10-66-29 NEW EQUIPMENT PURCHASE	.00	.00	9,000.00	9,000.00	.0
10-66-30 NEW IMPROVEMENTS TO CEMETERY	.00	297.49	2,000.00	1,702.51	14.9
10-66-31 UTILITIES	1,151.73	2,295.43	15,510.00	13,214.57	14.8
10-66-51 VETERAN'S MEMORIAL FUND	.00	.00	1,000.00	1,000.00	.0
TOTAL CEMETERY	9,810.55	17,469.23	82,109.00	64,639.77	21.3

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN / O&M RECREATION</u>					
10-67-11 SALARIES	29,085.03	47,458.08	289,550.00	242,091.92	16.4
10-67-13 EMPLOYEES BENEFITS	8,237.55	14,265.85	87,043.00	72,777.15	16.4
10-67-17 CLOTHING ALLOWANCE	.00	.00	1,198.00	1,198.00	.0
10-67-24 SOFTBALL (COED ADULT LEAGUE)	6.24	12.48	.00	(12.48)	.0
10-67-41 COLE PARK - IMPROVMENTS C.I.	1,760.00	1,760.00	.00	(1,760.00)	.0
10-67-78 SENIOR CITIZEN PROGRAM	634.77	1,822.01	16,000.00	14,177.99	11.4
10-67-79 RODEO ARENA	613.94	1,108.52	7,633.00	6,524.48	14.5
10-67-82 EQUIPMENT O&M	30.38	100.38	8,000.00	7,899.62	1.3
10-67-83 MOTOR POOL	1,267.00	2,564.00	15,196.00	12,632.00	16.9
10-67-86 FERTILIZER FOR BALL PARKS	.00	.00	5,500.00	5,500.00	.0
10-67-90 PARK SUPPLY & MAINT.	1,492.97	4,515.06	29,500.00	24,984.94	15.3
10-67-91 TREE DONATION FOR PARKS	.00	.00	400.00	400.00	.0
10-67-93 NEBO SCHOOL AGREEMENT	686.40	686.40	2,500.00	1,813.60	27.5
10-67-96 TRAVEL/EDUCATION	.00	.00	3,000.00	3,000.00	.0
10-67-97 RECREATION OFFICE SUPPLIES	348.18	553.31	9,000.00	8,446.69	6.2
10-67-98 RECREATION UTILITY (PWR/PI)	4,048.60	7,927.20	53,348.00	45,420.80	14.9
10-67-99 PROPERTY/BUILD/IMPROVMENTS	149.97	15,989.97	.00	(15,989.97)	.0
TOTAL ADMIN / O&M RECREATION	48,361.03	98,763.26	527,868.00	429,104.74	18.7
<u>SPECIAL SERVICES</u>					
10-68-30 POND TOWN CHRISTMAS	233.74	233.74	30,200.00	29,966.26	.8
10-68-35 CIVIC CENTER	2,730.99	4,500.38	21,584.00	17,083.62	20.9
10-68-45 EAGLE SCOUT PROJECTS	.00	542.15	3,500.00	2,957.85	15.5
10-68-59 MISC DONATIONS FROM CITY	.00	.00	500.00	500.00	.0
10-68-63 SALEM DAY	22,940.35	12,018.58	21,650.00	9,631.42	55.5
10-68-64 QUEENS FLOAT	.00	.00	2,000.00	2,000.00	.0
10-68-66 BOY & GIRL STATE	.00	.00	300.00	300.00	.0
10-68-67 MISS SALEM PAGEANT	.00	(660.00)	4,000.00	4,660.00	(16.5)
10-68-69 SUMMER CONCERTS IN PARK	1,628.50	2,828.50	12,500.00	9,671.50	22.6
10-68-70 FIREWORKS	.00	16,500.00	16,000.00	(500.00)	103.1
10-68-87 RENTAL OF MBA BUILDING	5,218.00	10,436.00	62,620.00	52,184.00	16.7
TOTAL SPECIAL SERVICES	32,751.58	46,399.35	174,854.00	128,454.65	26.5

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION PROGRAMS</u>					
10-75-11 SALARIES	19,442.46	44,048.53	120,650.00	76,601.47	36.5
10-75-13 EMPLOYEE BENEFITS	1,752.43	3,897.33	11,039.00	7,141.67	35.3
10-75-15 SNACK SHACK FUND	4,009.12	9,091.36	31,000.00	21,908.64	29.3
10-75-16 SNACK SHACK O & M	171.75	382.30	3,262.00	2,879.70	11.7
10-75-17 TOURNAMENTS SST	.00	.00	1,500.00	1,500.00	.0
10-75-18 BASEBALL PROGRAMS	5,689.00	6,466.56	15,000.00	8,533.44	43.1
10-75-19 START SMART BASEBALL	.00	.00	700.00	700.00	.0
10-75-20 SOFTBALL (COED)	357.00	1,632.63	2,500.00	867.37	65.3
10-75-21 SOCCER ASSOCIATION	.00	.00	12,000.00	12,000.00	.0
10-75-22 SOARING HOOPSTERS	.00	.00	1,500.00	1,500.00	.0
10-75-23 BASKETBALL	.00	.00	6,000.00	6,000.00	.0
10-75-24 ADULT BASKETBALL	.00	.00	1,000.00	1,000.00	.0
10-75-25 DANCE	.00	.00	300.00	300.00	.0
10-75-26 TACKLE FOOTBALL	11,465.43	15,461.09	5,000.00	(10,461.09)	309.2
10-75-27 FLAG FOOTBALL	1,850.00	1,850.00	3,500.00	1,650.00	52.9
10-75-29 YOUTH TENNIS	32.11	32.11	700.00	667.89	4.6
10-75-31 YOUTH VOLLEYBALL	.00	50.00	2,000.00	1,950.00	2.5
10-75-32 T-BALL/COACH PITCH	.00	.00	3,500.00	3,500.00	.0
10-75-33 FISHING	256.00	256.00	250.00	(6.00)	102.4
10-75-34 HUNTERS SAFETY	.00	.00	50.00	50.00	.0
10-75-36 WRESTLING PROGRAM	.00	.00	700.00	700.00	.0
10-75-37 CHEERLEADING	12,926.13	12,726.13	20,000.00	7,273.87	63.6
10-75-38 HERSHEY TRACK	.00	.00	100.00	100.00	.0
10-75-39 YOUTH TRACK	.00	.00	500.00	500.00	.0
10-75-40 CAMPS & CLINICS	.00	.00	8,000.00	8,000.00	.0
10-75-41 YOUNG PERFORMERS	8,462.60	11,887.33	2,000.00	(9,887.33)	594.4
10-75-42 SPECIAL EVENTS	.00	.00	500.00	500.00	.0
10-75-43 RENTAL FEE (PARK IMPROVMENTS)	.00	.00	100.00	100.00	.0
10-75-44 BALLPARK IMPROV/COMM GRANT	3,143.80	4,528.80	44,000.00	39,471.20	10.3
10-75-45 RECREATION FIELD UTILITY	2,877.20	5,936.70	27,024.00	21,087.30	22.0
10-75-46 SPORTS SITE PROGRAM	.00	1,500.00	6,000.00	4,500.00	25.0
10-75-49 GRASS VOLLEYBALL	.00	.00	500.00	500.00	.0
10-75-50 4-H ARENA	.00	.00	500.00	500.00	.0
10-75-52 INDOOR SOCCER LEAGUE	.00	.00	900.00	900.00	.0
10-75-53 SMART KIDS - TUFF	.00	.00	150.00	150.00	.0
10-75-55 SIGNS ADVERTISEMENT	.00	.00	400.00	400.00	.0
10-75-56 GYMNASTICS	.00	.00	1,000.00	1,000.00	.0
10-75-60 BIKE - SALEM BIKE RACE	.00	5,197.34	4,000.00	(1,197.34)	129.9
10-75-61 MEN'S SOFTBALL	739.50	739.50	.00	(739.50)	.0
10-75-65 BOUTIQUE - RECREATION	.00	.00	12,000.00	12,000.00	.0
10-75-75 SNACK SHACK RODEO	532.76	532.76	.00	(532.76)	.0
TOTAL RECREATION PROGRAMS	73,707.29	126,216.47	349,825.00	223,608.53	36.1
TOTAL FUND EXPENDITURES	678,495.36	1,738,885.21	7,104,908.00	5,366,022.79	24.5
NET REVENUE OVER EXPENDITURES	96,597.91	(405,713.73)	.00	405,713.73	.0

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2019

STATE LIQUOR ALLOTMENT

ASSETS

31-1113	CASH ALLOCATION FROM GEN FUND	(	957.71)	
	TOTAL ASSETS			(957.71)

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
31-2981	UNAPPROPRIATED SURPLUS	(	957.71)	
	BALANCE - CURRENT DATE	(	957.71)	
	TOTAL FUND EQUITY			(957.71)
	TOTAL LIABILITIES AND EQUITY			(957.71)

SALEM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 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	.00	5,000.00	5,000.00	.0
TOTAL REVENUE	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND REVENUE	.00	.00	5,000.00	5,000.00	.0

SALEM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 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	5,000.00	5,000.00	.0
TOTAL EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	5,000.00	5,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	.00	.00	.00	.0

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2019

SALEM NORTH RDA (750 NORTH)

ASSETS

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

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2019

GEN. FUND IMPACT FEE ACCOUNTS

<u>ASSETS</u>		
37-1113	CASH ALLOCATION TO OTHER FUNDS	4,158,646.63
37-1114	RECREATION IMPACT FEE-PTIF	421,740.96
37-1115	PUBLIC SAFTEY IMPACT FEE-PTIF	379,051.03
37-1120	TRANSPORTATION IMPACT FEE	191,269.52
		5,150,708.14
	TOTAL ASSETS	5,150,708.14
<u>LIABILITIES AND EQUITY</u>		
<u>FUND EQUITY</u>		
UNAPPROPRIATED FUND BALANCE:		
37-2981	UNAPPROPRATED SURPLUS	4,979,934.74
	REVENUE OVER EXPENDITURES - YTD	170,773.40
		5,150,708.14
	BALANCE - CURRENT DATE	5,150,708.14
	TOTAL FUND EQUITY	5,150,708.14
	TOTAL LIABILITIES AND EQUITY	5,150,708.14

SALEM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2019

GEN. FUND IMPACT FEE ACCOUNTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>IMPACT FEE REVENUE</u>					
37-31-14 RECREATION IMPACT FEE	45,065.26	95,077.09	404,430.00	309,352.91	23.5
37-31-15 PUBLIC SAFTEY IMPACT FEE	22,312.64	47,051.04	196,775.00	149,723.96	23.9
37-31-25 TRANSPORTATION IMPACT FEE	13,581.85	28,645.27	124,100.00	95,454.73	23.1
TOTAL IMPACT FEE REVENUE	80,959.75	170,773.40	725,305.00	554,531.60	23.6
TOTAL FUND REVENUE	80,959.75	170,773.40	725,305.00	554,531.60	23.6

SALEM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 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	62,620.00	62,620.00	.0
37-70-15 P.S. I.F. \$TRANS TO GENERAL FU	.00	.00	64,052.00	64,052.00	.0
TOTAL IMPACT FEE PROJECTS EXP	.00	.00	126,672.00	126,672.00	.0
TOTAL FUND EXPENDITURES	.00	.00	126,672.00	126,672.00	.0
NET REVENUE OVER EXPENDITURES	80,959.75	170,773.40	598,633.00	427,859.60	28.5

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 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
AUGUST 31, 2019

MUNICIPAL BUILDING AUTHORITY

ASSETS

42-1113	CASH ALLOCATION GENERAL FUND	(	47,502.09)	
	TOTAL ASSETS		(	47,502.09)

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:				
42-2981	UNAPPROPRATED SURPLUS		3,133.16	
	REVENUE OVER EXPENDITURES - YTD	(	50,635.25)	
	BALANCE - CURRENT DATE	(	47,502.09)	
	TOTAL FUND EQUITY		(	47,502.09)
	TOTAL LIABILITIES AND EQUITY		(	47,502.09)

SALEM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2019

MUNICIPAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
42-36-20 MBA FACILITY RENT FROM GENERAL	5,218.00	10,436.00	.00	(10,436.00)	.0
TOTAL MISCELLANEOUS REVENUE	5,218.00	10,436.00	.00	(10,436.00)	.0
TOTAL FUND REVENUE	5,218.00	10,436.00	.00	(10,436.00)	.0

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

MUNICIPAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
42-73-70 SALES TAX BOND PRINCIPAL 2003	.00	58,000.00	.00	(58,000.00)	.0
42-73-71 SALES TAX BOND INTEREST 2003	.00	3,071.25	.00	(3,071.25)	.0
TOTAL DEBT SERVICE	.00	61,071.25	.00	(61,071.25)	.0
TOTAL FUND EXPENDITURES	.00	61,071.25	.00	(61,071.25)	.0
NET REVENUE OVER EXPENDITURES	5,218.00	(50,635.25)	.00	50,635.25	.0

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2019

CAPITAL PROJECT FUND

ASSETS

43-1113	CASH ALLOCATION	1,112,360.50	
43-1160	CASH WF 2007 SALES BOND	.15	
	TOTAL ASSETS		<u>1,112,360.65</u>

LIABILITIES AND EQUITY

FUND EQUITY

43-2810	UNAPPROPRIATED SURPLUS	1,112,360.65	
	TOTAL FUND EQUITY		<u>1,112,360.65</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,112,360.65</u>

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 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
AUGUST 31, 2019

WATER UTILITY FUND

ASSETS

51-1113	CASH ALLOC. FROM GENERAL FUND	5,637,493.65	
51-1311	ACCT REC UTILITY	90,502.85	
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		10,512,660.47

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	
51-2425	J L.C. & WEST MT WATER PAYABLE	51,000.00	
51-2516	NOTE TO DEVELOPER (CW WATER)	336,675.47	
	TOTAL LIABILITIES		458,629.47

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	8,597,189.91	
	REVENUE OVER EXPENDITURES - YTD	190,657.03	
	BALANCE - CURRENT DATE	8,998,979.08	
	TOTAL FUND EQUITY		10,054,031.00
	TOTAL LIABILITIES AND EQUITY		10,512,660.47

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
51-37-10 WATER BILLING	86,223.44	160,614.07	928,020.00	767,405.93	17.3
51-37-13 CONNECTION FEE	3,375.00	7,125.00	31,875.00	24,750.00	22.4
51-37-14 WATER CHARGED FROM OTHER DEPTS	468.95	960.85	4,800.00	3,839.15	20.0
51-37-18 CASH IN LUE OF WATER SHARES	57,000.00	147,000.00	100,000.00	(47,000.00)	147.0
51-37-19 WATER RENT FEES	150.00	150.00	1,000.00	850.00	15.0
51-37-20 WATER FEE- CONTRACTORS	450.00	950.00	5,500.00	4,550.00	17.3
51-37-25 WATER IMPACT FEES	15,642.00	33,022.00	20,682.00	(12,340.00)	159.7
51-37-50 WOODLAND HILLS/H.E. DAVIS	2,840.31	5,048.99	18,000.00	12,951.01	28.1
51-37-80 WATER SUNDRY/(WATER LEAK)	8,146.30	8,146.30	.00	(8,146.30)	.0
TOTAL UTILITIES REVENUE	174,296.00	363,017.21	1,109,877.00	746,859.79	32.7
TOTAL FUND REVENUE	174,296.00	363,017.21	1,109,877.00	746,859.79	32.7

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
51-70-11 SALARIES	14,538.69	23,473.01	122,948.00	99,474.99	19.1
51-70-13 EMPLOYEE BENEFITS	4,198.43	7,124.28	43,380.00	36,255.72	16.4
51-70-14 CLOTHING ALLOWANCE	.00	254.98	1,215.00	960.02	21.0
51-70-24 WATER SYSTEM MAINT/REPAIR	61.74	61.74	80,000.00	79,938.26	.1
51-70-25 EQUIPMENT/ SUPPLIES	7,987.79	10,790.72	36,550.00	25,759.28	29.5
51-70-26 CHLORINE	.00	.00	22,000.00	22,000.00	.0
51-70-27 UTILITIES	3,299.99	6,327.37	42,000.00	35,672.63	15.1
51-70-37 WATER LINE IMPROVEMENTS	.00	.00	7,500.00	7,500.00	.0
51-70-98 MOTOR POOL	1,464.00	2,928.00	17,557.00	14,629.00	16.7
TOTAL PRODUCTION	31,550.64	50,960.10	373,150.00	322,189.90	13.7
<u>ADMINISTRATIVE & GENERAL</u>					
51-73-11 SALARIES (METER READER)	541.15	1,080.96	5,676.00	4,595.04	19.0
51-73-13 EMPLOYEE BENEFITS (METER READE	49.51	98.91	519.00	420.09	19.1
51-73-24 OFFICE EX & SUPPLIES	40.01	80.02	702.00	621.98	11.4
51-73-30 WATER MODELING ENGINEERING	5,574.50	24,202.23	100,000.00	75,797.77	24.2
51-73-31 PROFESSIONAL & TECHNICAL	740.00	2,225.00	21,500.00	19,275.00	10.4
51-73-34 ADMINISTRATIVE SERVICES	35,179.00	70,358.00	422,145.00	351,787.00	16.7
51-73-35 SUVMWA	687.86	687.86	2,000.00	1,312.14	34.4
51-73-36 MT NEBO WATER AUTHORITY	.00	.00	5,500.00	5,500.00	.0
51-73-43 STRAWBERRY POWER-WATER TANKS	3,656.15	10,165.10	40,000.00	29,834.90	25.4
51-73-47 TRAVEL/EDUCATION	.00	.00	6,000.00	6,000.00	.0
TOTAL ADMINISTRATIVE & GENERAL	46,468.18	108,898.08	604,042.00	495,143.92	18.0
<u>CAPITAL OUTLAY</u>					
51-74-72 CW MANAGEMENT PAYMENT	.00	.00	20,682.00	20,682.00	.0
51-74-73 TRANSFER FUNDS TO GENERAL FUND	3,334.00	6,668.00	40,000.00	33,332.00	16.7
51-74-77 WATER DEPT RESERVE FUND	.00	.00	37,003.00	37,003.00	.0
51-74-78 TRANSFER TO MOTOR POOL FUND	2,917.00	5,834.00	35,000.00	29,166.00	16.7
TOTAL CAPITAL OUTLAY	6,251.00	12,502.00	132,685.00	120,183.00	9.4
TOTAL FUND EXPENDITURES	84,269.82	172,360.18	1,109,877.00	937,516.82	15.5
NET REVENUE OVER EXPENDITURES	90,026.18	190,657.03	.00	(190,657.03)	.0

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2019

SEWER UTILITY FUND

ASSETS

52-1113	CASH ALLOCATION FROM GEN FUND	48,917.73	
52-1114	SEWER IMPACT FEE-PTIF	595,794.43	
52-1152	PTIF DWQ SEWER PLANT (7610)	16,608.22	
52-1311	ACCT REC UTILITY	159,479.49	
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		11,122,898.37

LIABILITIES AND EQUITY

LIABILITIES

52-2220	ACCOUNTS PAYABLE	36,646.00	
52-2222	DWQ PLANNING ADVANCMENT PAYABLE	962,300.00	
52-2224	COMPENATED ABSENCE PAYABLE	4,132.00	
52-2226	NOTE TO DEVELOPER (CW SEWER)	512,769.01	
52-2228	NOTE TO DEVELPER (NEBO SEWER)	196,740.15	
52-2400	NET PENSION LIABILITY	48,591.00	
52-2401	DEFERRED INFLOW PENSIONS	31,674.00	
	TOTAL LIABILITIES		1,792,852.16

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	5,663,785.39	
	REVENUE OVER EXPENDITURES - YTD	1,077,476.34	
	BALANCE - CURRENT DATE	6,876,807.93	
	TOTAL FUND EQUITY		9,330,046.21
			11,122,898.37

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
52-37-10 SEWER IMPACT FEES	32,870.72	66,108.66	241,115.00	175,006.34	27.4
52-37-32 SEWER SERVICE FEE	155,422.65	302,407.01	1,724,167.00	1,421,759.99	17.5
52-37-33 SEWER CONNECTION FEE	1,395.00	2,790.00	13,175.00	10,385.00	21.2
52-37-35 SEWER CHARGED OTHER DEPT	477.00	954.00	5,724.00	4,770.00	16.7
52-37-44 UNRESERVED FUND BALANCE	.00	.00	500,000.00	500,000.00	.0
52-37-45 MISC REVENUE/MODERE FEE	8,166.67	16,383.34	.00	(16,383.34)	.0
52-37-55 STATE FUNDS - NEW SEWER PLANT	1,100,871.55	2,036,862.10	.00	(2,036,862.10)	.0
TOTAL UTILITIES REVENUE	1,299,203.59	2,425,505.11	2,484,181.00	58,675.89	97.6
TOTAL FUND REVENUE	1,299,203.59	2,425,505.11	2,484,181.00	58,675.89	97.6

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER TREATMENT PLANT</u>					
52-70-11 SALARIES	8,004.70	13,302.69	133,997.00	120,694.31	9.9
52-70-13 EMPLOYEE BENEFITS	4,245.36	7,700.20	92,229.00	84,528.80	8.4
52-70-14 CLOTHING ALLOWANCE	.00	.00	1,215.00	1,215.00	.0
52-70-20 PROFESSIONAL & TECHNICAL	.00	.00	5,000.00	5,000.00	.0
52-70-25 EQUIPMENT MAINTENANCE	.00	.00	5,000.00	5,000.00	.0
52-70-26 BUILDING SUPPLIES & MAINTANCE	.00	.00	15,200.00	15,200.00	.0
52-70-27 UTILITIES	6.24	12.48	108,675.00	108,662.52	.0
52-70-28 LABORATORY TESTING & SUPPLIES	.00	.00	35,000.00	35,000.00	.0
52-70-33 TRAVEL & EDUCATION	100.00	1,852.00	4,500.00	2,648.00	41.2
52-70-41 CHEMICALS	.00	.00	6,000.00	6,000.00	.0
52-70-98 MOTOR POOL	1,018.00	2,036.00	12,214.00	10,178.00	16.7
	<u>13,374.30</u>	<u>24,903.37</u>	<u>419,030.00</u>	<u>394,126.63</u>	<u>5.9</u>
<u>SEWER SYSTEM MAINT</u>					
52-71-11 SALARIES	9,445.68	15,344.83	78,411.00	63,066.17	19.6
52-71-13 EMPLOYEE BENEFITS	4,373.04	7,762.27	44,977.00	37,214.73	17.3
52-71-14 CLOTHING	.00	.00	2,020.00	2,020.00	.0
52-71-24 SEWER SYSTEM MAIN/REPAIR	269.97	269.97	54,500.00	54,230.03	.5
52-71-25 EQUIPMENT SUPPLIES & MAINT	202.71	241.58	12,000.00	11,758.42	2.0
52-71-33 PROFESSIONAL SERVICES	.00	.00	1,600.00	1,600.00	.0
52-71-55 TRAVEL/EDUCATION	.00	.00	4,000.00	4,000.00	.0
52-71-56 SEWER LINE IMPROVMENT	.00	.00	8,000.00	8,000.00	.0
52-71-57 SEWER LINE REPLACEMENT	.00	.00	500,000.00	500,000.00	.0
52-71-61 LIFT STATION/PUMPS O&M	.00	.00	25,000.00	25,000.00	.0
52-71-98 MOTOR POOL	1,673.00	3,346.00	20,070.00	16,724.00	16.7
	<u>15,964.40</u>	<u>26,964.65</u>	<u>750,578.00</u>	<u>723,613.35</u>	<u>3.6</u>
<u>SEWER TREATMENT</u>					
52-72-20 PROFFESIONAL SERVICES	.00	.00	3,000.00	3,000.00	.0
52-72-25 LAGOON SUPPLIES & MAINT	694.64	1,016.92	5,900.00	4,883.08	17.2
52-72-26 BLD SUPPLIES & MAINT.	2,991.64	4,421.90	5,950.00	1,528.10	74.3
52-72-27 UTILITIES	2,729.65	5,952.99	20,375.00	14,422.01	29.2
52-72-28 CHEMTECH FORD TESTING	1,258.00	3,516.00	4,200.00	684.00	83.7
52-72-41 CHLORINE	3,779.00	5,511.00	3,000.00	(2,511.00)	183.7
	<u>11,452.93</u>	<u>20,418.81</u>	<u>42,425.00</u>	<u>22,006.19</u>	<u>48.1</u>

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMINISTRATIVE & GENERAL</u>					
52-73-10 TRANSFER FUNDS TO GENERAL FUND	1,792.00	3,584.00	21,500.00	17,916.00	16.7
52-73-15 TRANSFER TO MOTOR POOL	2,167.00	4,334.00	26,000.00	21,666.00	16.7
52-73-34 ADMINISTRATIVE SERVICES	23,097.00	46,194.00	277,154.00	230,960.00	16.7
52-73-45 EMERGENCY REPAIR/REPLACE 6 YRS	.00	.00	66,000.00	66,000.00	.0
52-73-46 NEW SEWER PLANT RESERVE 6YEARS	.00	.00	132,000.00	132,000.00	.0
52-73-48 NEW SEWER PLANT BOND PAYMENT	.00	.00	200,000.00	200,000.00	.0
52-73-62 CW MANAGEMENT REIMBURSMENT	.00	.00	93,087.00	93,087.00	.0
52-73-63 NEBO SEWER LINE 400 N REIMBURS	.00	.00	30,028.00	30,028.00	.0
52-73-77 SEWER RESERVE FUND	.00	.00	426,379.00	426,379.00	.0
TOTAL ADMINISTRATIVE & GENERAL	27,056.00	54,112.00	1,272,148.00	1,218,036.00	4.3
<u>NEW SEWER PLANT CONSTRUCTION</u>					
52-74-40 POWER FOR NEW SEWER PLANT	837.68	3,284.03	.00	(3,284.03)	.0
52-74-42 ENGINEERING - CONST MANGEMENT	45,108.09	87,196.77	.00	(87,196.77)	.0
52-74-45 CONSTRUCTION NEW SEWER PLANT	441,417.41	1,131,149.14	.00	(1,131,149.14)	.0
TOTAL NEW SEWER PLANT CONSTRUCTIO	487,363.18	1,221,629.94	.00	(1,221,629.94)	.0
TOTAL FUND EXPENDITURES	555,210.81	1,348,028.77	2,484,181.00	1,136,152.23	54.3
NET REVENUE OVER EXPENDITURES	743,992.78	1,077,476.34	.00	(1,077,476.34)	.0

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2019

ELECTRICITY UTILITY FUND

ASSETS

53-1113	CASH ALLOCATION FROM GEN FUND	1,049,533.29	
53-1311	ACCT REC UTILITY	610,722.99	
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		10,267,896.75

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	10,396.46	
53-2331	CUSTOMER DEPOSITS	35,585.76	
53-2400	NET PENSION LIABILITY	182,218.00	
53-2401	DEFERRED INFLOW PENSIONS	118,777.00	
53-2509	NOTE PAYABLE TO C.W.	548,796.39	
53-2513	PERM POWER BONDS NEW HOMES	199,500.00	
	TOTAL LIABILITIES		1,613,816.62

FUND EQUITY

53-2811	CONT.FED REV SHARING	180,843.83	
53-2841	CONTRIBUTIONS	167,239.65	
	UNAPPROPRIATED FUND BALANCE:		
53-2981	RETAINED EARNINGS	7,916,683.18	
	REVENUE OVER EXPENDITURES - YTD	389,313.47	
	BALANCE - CURRENT DATE	8,305,996.65	
	TOTAL FUND EQUITY		8,654,080.13
	TOTAL LIABILITIES AND EQUITY		10,267,896.75

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
53-37-25 RENEW CHOICE POWER	46.50	93.00	.00	(93.00)	.0
53-37-48 ELECTRIC SALES INDUSTRIAL EXPT	6,928.98	13,655.48	81,000.00	67,344.52	16.9
53-37-49 ELECTRIC SALES RESIDENTIAL TAX	438,963.00	665,911.82	3,074,983.00	2,409,071.18	21.7
53-37-50 ELECTRIC SALES COMMERCIAL TAX	72,876.31	130,349.77	656,724.00	526,374.23	19.9
53-37-51 ELECTRIC SALES COMMERCIAL EXPT	47,491.64	80,951.62	543,006.00	462,054.38	14.9
53-37-52 IMPACT FEES	8,319.00	19,198.00	45,347.00	26,149.00	42.3
53-37-54 ELECTRIC HOOKUP FEES	2,250.00	5,675.00	31,500.00	25,825.00	18.0
53-37-55 RECONNECT FEE	100.00	150.00	1,500.00	1,350.00	10.0
53-37-56 POWER CHARGED OTHER DEPTS.	17,060.68	33,226.43	180,000.00	146,773.57	18.5
53-37-65 POWER HOOK UP NEW SUBDIVISION	347,630.96	424,451.96	10,000.00	(414,451.96)	4244.5
53-37-68 SUNDRY	11,083.99	11,083.99	5,000.00	(6,083.99)	221.7
53-37-90 MONEY FROM RESERVE FUND	.00	.00	180,000.00	180,000.00	.0
TOTAL UTILITIES REVENUE	952,751.06	1,384,747.07	4,809,060.00	3,424,312.93	28.8
TOTAL FUND REVENUE	952,751.06	1,384,747.07	4,809,060.00	3,424,312.93	28.8

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
53-70-11 SALARIES	50,576.41	86,806.71	460,542.00	373,735.29	18.9
53-70-13 EMPLOYEE BENEFITS	22,915.91	41,368.02	239,999.00	198,630.98	17.2
53-70-14 CLOTHING ALLOWANCE	1,354.59	1,354.59	5,100.00	3,745.41	26.6
53-70-16 SAFETY EQUIPMENT/TESTING	782.75	1,489.26	13,000.00	11,510.74	11.5
53-70-24 PURCHASED POWER METERS	.00	.00	19,125.00	19,125.00	.0
53-70-25 PWR SYSTEM MAINT/SUPPLY/INVENT	2,883.15	5,939.44	65,000.00	59,060.56	9.1
53-70-26 SUBSTATION REPAIR	.00	.00	18,000.00	18,000.00	.0
53-70-30 NEW HOOKUP/SUBDIVISION (ACT CD	1,535.00	89,958.80	.00	(89,958.80)	.0
53-70-31 PROFESSIONAL & TECHNICAL	10,010.00	21,404.42	12,000.00	(9,404.42)	178.4
53-70-34 TRAVEL/EDUCATION	1,348.00	1,348.00	10,200.00	8,852.00	13.2
53-70-43 POWER PURCHASED UMPA	318,516.70	563,154.15	2,696,465.00	2,133,310.85	20.9
53-70-44 UMPA SCADA	209.41	209.41	6,500.00	6,290.59	3.2
53-70-45 SUVP PAYMENTS	9,340.00	28,020.00	112,100.00	84,080.00	25.0
53-70-56 CAPITAL OUTLAY/SUBSTATION	.00	4,329.00	30,000.00	25,671.00	14.4
53-70-58 POWER SHOP IMPROVEMENTS	2,987.50	2,987.50	180,000.00	177,012.50	1.7
53-70-62 EQUIPMENT PURCHASE	793.57	793.57	8,000.00	7,206.43	9.9
53-70-70 LEGAL FEES FOR POWER	3,779.48	12,229.06	.00	(12,229.06)	.0
53-70-75 CAPITAL IMPR - ANNEXATION AREA	.00	50.00	.00	(50.00)	.0
53-70-92 NEW VEHICLE LEASING PAYMENT	.00	.00	56,102.00	56,102.00	.0
53-70-98 MOTOR POOL	3,089.00	6,129.00	36,476.00	30,347.00	16.8
TOTAL PRODUCTION	430,121.47	867,570.93	3,968,609.00	3,101,038.07	21.9
<u>ADMINISTRATIVE & GENERAL</u>					
53-73-11 METER READER SALARIES	811.73	1,621.44	8,467.00	6,845.56	19.2
53-73-13 EMPLOYEE BENEFITS	74.28	148.37	775.00	626.63	19.1
53-73-24 OFFICE EXP & SUPPLIES	10.86	10.86	1,000.00	989.14	1.1
53-73-30 ELECTRIC IMPACT FEE STUDY	2,320.00	4,690.00	.00	(4,690.00)	.0
53-73-34 ADMINISTRATIVE SVCES	33,696.00	67,392.00	404,346.00	336,954.00	16.7
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	51,084.00	306,500.00	255,416.00	16.7
53-73-72 TRANSFER FUNDS TO MOTOR POOL	1,458.00	2,916.00	17,500.00	14,584.00	16.7
TOTAL ADMINISTRATIVE & GENERAL	63,912.87	127,862.67	747,588.00	619,725.33	17.1
<u>DEBT SERVICE</u>					
53-85-40 SALEM CAPITAL LLC REIMBURSEMEN	.00	.00	45,348.00	45,348.00	.0
53-85-75 FUNDS FOR RESERVE FUND	.00	.00	47,515.00	47,515.00	.0
TOTAL DEBT SERVICE	.00	.00	92,863.00	92,863.00	.0
TOTAL FUND EXPENDITURES	494,034.34	995,433.60	4,809,060.00	3,813,626.40	20.7
NET REVENUE OVER EXPENDITURES	458,716.72	389,313.47	.00	(389,313.47)	.0

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2019

WASTE COLLECTION UTILITY FUND

ASSETS

54-1113	CASH ALLOCATION FROM GEN FUND	248,966.13	
54-1311	ACCT REC UTILITY	51,106.31	
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		507,370.35

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	352,522.58	
	REVENUE OVER EXPENDITURES - YTD	56,735.84	
	BALANCE - CURRENT DATE	409,258.42	
	TOTAL FUND EQUITY		475,377.35
	TOTAL LIABILITIES AND EQUITY		507,370.35

SALEM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2019

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
54-37-31 WASTE COLLECTION	39,697.32	79,324.54	477,643.00	398,318.46	16.6
54-37-35 SOLID WASTE COLL OTHER DEPTS	623.02	1,246.04	7,331.00	6,084.96	17.0
54-37-41 RECYCLING COLLECTION FEE	8,879.60	17,763.42	109,573.00	91,809.58	16.2
54-37-63 GARBAGE CAN SETUP FEE	700.00	1,450.00	7,000.00	5,550.00	20.7
TOTAL UTILITIES REVENUE	49,899.94	99,784.00	601,547.00	501,763.00	16.6
TOTAL FUND REVENUE	49,899.94	99,784.00	601,547.00	501,763.00	16.6

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTE COLLECTION</u>					
54-62-11 SALARIES	1,163.18	2,129.48	9,765.00	7,635.52	21.8
54-62-13 EMPLOYEES BENEFITS	603.46	1,111.03	6,188.00	5,076.97	18.0
54-62-25 EQUIPMENT & SUPPLIES	.00	.00	4,000.00	4,000.00	.0
54-62-34 ADMINISTRATIVE SERVICES	8,526.00	17,052.00	102,308.00	85,256.00	16.7
54-62-44 REFUSE CONTAINERS-EQUIPMENT	.00	.00	30,600.00	30,600.00	.0
54-62-50 OTHER LANDFILL CHARGES	.00	.00	1,500.00	1,500.00	.0
54-62-51 GREEN WASTE MAINT/YARD	.00	162.08	1,800.00	1,637.92	9.0
54-62-55 REPUBLIC SERVICES COLL FEE	.00	.00	158,033.00	158,033.00	.0
54-62-60 SUVSWD (TRANSFER STATION)	.00	13,679.64	135,701.00	122,021.36	10.1
54-62-61 SUVSWD - MUNICIPAL FIXED SERVI	.00	1,308.33	15,708.00	14,399.67	8.3
54-62-75 TRANSFER TO GENERAL FUND	2,125.00	4,250.00	25,500.00	21,250.00	16.7
54-62-98 TRANSFER FUNDS TO MOTOR POOL	833.00	1,666.00	10,000.00	8,334.00	16.7
TOTAL WASTE COLLECTION	13,250.64	41,358.56	501,103.00	459,744.44	8.3
 <u>RECYCLING PROGRAM</u>					
54-70-55 REPUBLIC SERVICE - RECYCLING	.00	.00	78,892.00	78,892.00	.0
54-70-60 SUVSWD - RECYCLING TONAGE	.00	1,689.60	16,481.00	14,791.40	10.3
TOTAL RECYCLING PROGRAM	.00	1,689.60	95,373.00	93,683.40	1.8
 <u>CAPITAL OUTLAY</u>					
54-74-90 RESERVE FUND	.00	.00	5,071.00	5,071.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	5,071.00	5,071.00	.0
TOTAL FUND EXPENDITURES	13,250.64	43,048.16	601,547.00	558,498.84	7.2
NET REVENUE OVER EXPENDITURES	36,649.30	56,735.84	.00	(56,735.84)	.0

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2019

PRESSURIZED IRRIGATION

ASSETS

55-1113	CASH ALLOCATION TO OTHER FUNDS	586,713.19	
55-1150	PTIF 2007 BOND RESERVE FUND	542,436.63	
55-1311	ACCT REC UTILITY	78,630.34	
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		13,978,338.74

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	7,154,697.15	
	UNAPPROPRIATED FUND BALANCE:		
55-2981	UNAPPROPRATED FUND BALANCE	795,629.00	
	REVENUE OVER EXPENDITURES - YTD	(190,899.08)	
	BALANCE - CURRENT DATE	604,729.92	
	TOTAL FUND EQUITY		7,759,427.07
	TOTAL LIABILITIES AND EQUITY		13,978,338.74

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT	
<u>UTILITIES REVENUE</u>						
55-37-13	PI CONNECTION HOOK UP	3,375.00	6,750.00	31,875.00	25,125.00	21.2
55-37-21	INTEREST INCOME	1,307.80	2,667.30	12,000.00	9,332.70	22.2
55-37-33	P.I. MONTHLY BILLING	74,661.69	147,302.26	883,834.00	736,531.74	16.7
55-37-35	P.I. IMPACT FEE	14,310.00	29,687.00	135,150.00	105,463.00	22.0
55-37-41	PI CHARGED OTHER DEPARTMENTS	4,149.00	8,298.00	49,794.00	41,496.00	16.7
	TOTAL UTILITIES REVENUE	97,803.49	194,704.56	1,112,653.00	917,948.44	17.5
	TOTAL FUND REVENUE	97,803.49	194,704.56	1,112,653.00	917,948.44	17.5

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
55-70-11 SALARIES	10,525.42	17,999.14	86,725.00	68,725.86	20.8
55-70-13 EMPLOYEE BENEFITS	2,874.76	5,160.98	29,356.00	24,195.02	17.6
55-70-25 EQUIPMENT SUPPLIES & MANT	6,481.35	6,611.96	53,251.00	46,639.04	12.4
55-70-30 P.I. EQUIP REPLACE/RESERVE	.00	.00	71,379.00	71,379.00	.0
55-70-35 UTILITIES (POWER)	3,578.51	6,746.62	21,636.00	14,889.38	31.2
55-70-60 WATER DELIVERY FEES	.00	465.33	141,251.00	140,785.67	.3
55-70-63 LOST GENERATION FOR STRAWBERRY	.00	.00	10,110.00	10,110.00	.0
55-70-65 PROFESSIONAL SERVICES	.00	.00	4,000.00	4,000.00	.0
TOTAL PRODUCTION	23,460.04	36,984.03	417,708.00	380,723.97	8.9
<u>ADMINISTRATIVE & GENERAL</u>					
55-73-60 ADMINISTRATIVE	28,220.00	56,440.00	338,638.00	282,198.00	16.7
55-73-80 MOTOR POOL	1,414.00	2,828.00	16,957.00	14,129.00	16.7
TOTAL ADMINISTRATIVE & GENERAL	29,634.00	59,268.00	355,595.00	296,327.00	16.7
<u>CAPITAL OUTLAY/DEBT SERVICE</u>					
55-74-20 2007 PI BOND INTEREST PAYMENT	101,349.61	101,349.61	101,350.00	.39	100.0
55-74-25 2007 PI BOND PRINCIPAL	178,000.00	178,000.00	178,000.00	.00	100.0
55-74-64 TRANSFER TO MOTOR POOL	1,667.00	3,334.00	20,000.00	16,666.00	16.7
55-74-65 TRANSFER FUNDS TO GENERAL FUND	3,334.00	6,668.00	40,000.00	33,332.00	16.7
TOTAL CAPITAL OUTLAY/DEBT SERVICE	284,350.61	289,351.61	339,350.00	49,998.39	85.3
TOTAL FUND EXPENDITURES	337,444.65	385,603.64	1,112,653.00	727,049.36	34.7
NET REVENUE OVER EXPENDITURES	(239,641.16)	(190,899.08)	.00	190,899.08	.0

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2019

STORM DRAIN

<u>ASSETS</u>			
56-1113	CASH ALLOCATION TO OTHER FUNDS	(	3,787.49)
56-1311	ACCT REC UTILITY		16,388.05
56-1631	STORM DRAIN SYSTEM		2,264,588.00
56-1662	ACCUMULATED DEPRECIATION	(	248,508.00)
			2,028,680.56
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
56-2224	COMPENSATED ABSENCE		2,625.00
			2,625.00
<u>FUND EQUITY</u>			
56-2810	UNAPPROPRIATED SURPLUS		2,083,081.13
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	(	57,025.57)
	BALANCE - CURRENT DATE	(	57,025.57)
	TOTAL FUND EQUITY		2,026,055.56
	TOTAL LIABILITIES AND EQUITY		2,028,680.56

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
56-37-10 MONTHLY BILLING	15,955.46	31,854.53	198,657.00	166,802.47	16.0
56-37-20 STORM DRAIN (OTHER DEPT)	93.60	187.20	1,123.00	935.80	16.7
56-37-30 SWPPP REVIEWS NEW CONSTRUCTION	1,700.00	3,300.00	14,500.00	11,200.00	22.8
TOTAL UTILITIES REVENUE	17,749.06	35,341.73	214,280.00	178,938.27	16.5
TOTAL FUND REVENUE	17,749.06	35,341.73	214,280.00	178,938.27	16.5

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM DRAIN EXPES PRODUCTION</u>					
56-70-11 SALARIES	3,705.30	6,008.73	29,242.00	23,233.27	20.6
56-70-13 BENIFITS	2,167.52	3,942.63	21,958.00	18,015.37	18.0
56-70-14 CLOTHING	.00	.00	475.00	475.00	.0
56-70-25 EQUIPMENT SUPPLIES AND MAINT	5,020.00	9,220.00	19,698.00	10,478.00	46.8
56-70-30 STORM WATER MANAGEMENT PROG	.00	16,130.00	45,000.00	28,870.00	35.8
56-70-65 PROFESSIONAL SERVICES	.00	.00	10,000.00	10,000.00	.0
56-70-98 MOTOR POOL	938.00	1,871.00	11,196.00	9,325.00	16.7
TOTAL STORM DRAIN EXPES PRODUCTION	11,830.82	37,172.36	137,569.00	100,396.64	27.0
<u>ADMINISTRATIVE & GENERAL</u>					
56-73-45 STORM WATER MASTER PLAN	.00	42,406.94	.00	(42,406.94)	.0
56-73-60 ADMINISTRATION SERVICES	4,768.00	9,536.00	57,211.00	47,675.00	16.7
56-73-64 MOTOR POOL	667.00	1,334.00	8,000.00	6,666.00	16.7
56-73-71 TRANSFER TO GENERAL	959.00	1,918.00	11,500.00	9,582.00	16.7
TOTAL ADMINISTRATIVE & GENERAL	6,394.00	55,194.94	76,711.00	21,516.06	72.0
TOTAL FUND EXPENDITURES	18,224.82	92,367.30	214,280.00	121,912.70	43.1
NET REVENUE OVER EXPENDITURES	(475.76)	(57,025.57)	.00	57,025.57	.0

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2019

MOTOR POOL FUND

ASSETS

61-1113	CASH ALLOCATION FROM GEN FUND	(8,074.11)	
61-1161	AUTOS	1,652,336.11	
61-1651	EQUIPMENT	32,429.15	
61-1662	ACCUMULATED DEPRECIATION	(1,259,157.17)	
	TOTAL ASSETS		417,533.98

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	336,069.95	
	REVENUE OVER EXPENDITURES - YTD	(45,681.97)	
	BALANCE - CURRENT DATE	406,680.98	
	TOTAL FUND EQUITY		406,680.98
	TOTAL LIABILITIES AND EQUITY		417,533.98

SALEM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 2 MONTHS ENDING AUGUST 31, 2019

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>FUND REVENUE</u>					
61-38-10 GENERAL FUND	17,753.00	35,506.00	212,979.00	177,473.00	16.7
61-38-51 WATER FUND	4,381.00	8,762.00	52,557.00	43,795.00	16.7
61-38-52 SEWER FUND	4,858.00	9,716.00	58,284.00	48,568.00	16.7
61-38-53 ELECTRIC FUND	4,498.00	8,996.00	53,976.00	44,980.00	16.7
61-38-60 SOLID WASTE	833.00	1,666.00	10,000.00	8,334.00	16.7
61-38-65 P.I. FUND	3,081.00	6,162.00	36,957.00	30,795.00	16.7
61-38-67 STORM DRAIN	1,600.00	3,200.00	19,196.00	15,996.00	16.7
TOTAL FUND REVENUE	37,004.00	74,008.00	443,949.00	369,941.00	16.7
TOTAL FUND REVENUE	37,004.00	74,008.00	443,949.00	369,941.00	16.7

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERNAL SERVICE EXPENDITURES</u>					
61-80-13 EMPLOYEE BENEFITS	627.21	1,189.47	8,440.00	7,250.53	14.1
61-80-27 MOTOR POOL- PW\STORM\ENGINEER	563.42	1,071.12	20,000.00	18,928.88	5.4
61-80-28 MOTOR POOL--POLICE DEPARTMENT	3,201.09	5,247.38	44,900.00	39,652.62	11.7
61-80-29 MOTOR POOL--FIRE DEPARTMENT	290.15	775.32	6,000.00	5,224.68	12.9
61-80-31 MOTOR POOL CITY STREET DEPT	737.12	2,388.12	37,500.00	35,111.88	6.4
61-80-32 MOTOR POOL - PARKS\REC\CEMETER	3,818.77	6,023.54	28,000.00	21,976.46	21.5
61-80-34 MOTOR POOL- WATER\PI	2,425.10	3,980.53	15,500.00	11,519.47	25.7
61-80-35 MOTOR POOL--SEWER DEPARTMENT	57.03	561.61	9,200.00	8,638.39	6.1
61-80-36 MOTOR POOL- POWER\ELEC DEPT.	2,115.22	2,633.09	16,500.00	13,866.91	16.0
61-80-38 MOTOR POOL--AMBULANCE	121.87	299.87	4,440.00	4,140.13	6.8
61-80-41 MISC MATERIALS & REPAIRS	452.66	4,198.49	10,940.00	6,741.51	38.4
61-80-42 VEHICLE ALLOWANCE	3,600.00	6,200.00	31,200.00	25,000.00	19.9
61-80-51 AUTO INSURANCE	.00	27,744.56	26,500.00	(1,244.56)	104.7
61-80-52 BACK HOES/LOADER- LEASE	11,600.00	12,894.23	44,415.00	31,520.77	29.0
61-80-53 NEW EQUIPMENT PURCHASE	44,482.64	44,482.64	71,742.00	27,259.36	62.0
61-80-77 MOTOR POOL RESERVE FUND	.00	.00	68,672.00	68,672.00	.0
TOTAL INTERNAL SERVICE EXPENDITURES	74,092.28	119,689.97	443,949.00	324,259.03	27.0
TOTAL FUND EXPENDITURES	74,092.28	119,689.97	443,949.00	324,259.03	27.0
NET REVENUE OVER EXPENDITURES	(37,088.28)	(45,681.97)	.00	45,681.97	.0

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 2019

PERPETUAL CARE TRUST FUND

ASSETS

74-1113	CASH ALLOCATION FROM GEN FUND	389.00	
74-1151	PTIF SAVINGS FUND PP CARE	62,912.30	
	TOTAL ASSETS		63,301.30

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
74-2981	TRUST FUND BALANCE	62,603.93	
	REVENUE OVER EXPENDITURES - YTD	697.37	
	BALANCE - CURRENT DATE		63,301.30
	TOTAL FUND EQUITY		63,301.30
	TOTAL LIABILITIES AND EQUITY		63,301.30

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 2 MONTHS ENDING AUGUST 31, 2019

PERPETUAL CARE TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
74-34-82 PERPETUAL CARE	174.60	388.00	.00	(388.00)	.0
TOTAL CHARGES FOR SERVICES	174.60	388.00	.00	(388.00)	.0
<u>MISCELLANEOUS REVENUE</u>					
74-36-10 INTEREST EARNED	151.69	309.37	.00	(309.37)	.0
TOTAL MISCELLANEOUS REVENUE	151.69	309.37	.00	(309.37)	.0
TOTAL FUND REVENUE	326.29	697.37	.00	(697.37)	.0
NET REVENUE OVER EXPENDITURES	326.29	697.37	.00	(697.37)	.0

SALEM CITY CORPORATION
BALANCE SHEET
AUGUST 31, 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
AUGUST 31, 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