

SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 30, 2019

GENERAL FUND

ASSETS

10-1111	BANK OF AMERICAN FORK CHECKING	(	624,653.52)	
10-1112	BANK OF AMERICAN FORK SAVINGS		15,434.54	
10-1113	CASH ALLOCATION TO OTHER FUNDS	(	7,835,819.44)	
10-1120	XPRESS DEPOSIT ACCOUNT		13,132.25	
10-1131	PETTY CASH		125.00	
10-1140	RETURNED CHECKS		3,330.06	
10-1151	PTIF SAVINGS ACCOUNT		7,853,280.98	
10-1155	PTIF GRAVEL PIT RECLAMATION		132,863.80	
10-1160	UTILITY ACCOUNTS RECEIVABLE		18,745.08	
10-1161	ACCOUNTS RECEIVABLE (INVOICED)		9,994.33	
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	(	759.71)	
10-1199	MISS SALEM SCHOLARSHIP ACCT		24,565.88	
	TOTAL ASSETS			696,271.12

LIABILITIES AND EQUITY

SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 30, 2019

GENERAL FUND

LIABILITIES

10-2211	PAYROLL ACCOUNTS PAYABLE	16,799.06	
10-2215	UTILITY BILL DONATION PAYABLE	1,492.19	
10-2219	A/P LEGAL SERVICE PRIOR YEAR	39,603.02	
10-2220	ACCOUNTS PAYABLE	502,756.16	
10-2221	SOCIAL SECURITY TAX WITHHELD	20,360.16	
10-2222	FEDERAL WITHHOLDING TAX	8,960.23	
10-2223	STATE WITHHOLDING TAX	.12	
10-2230	PEHP HEALTH & DENTAL	( 55,599.46)	
10-2231	RETIREMENT PAYABLE	6,969.52	
10-2232	WORKER'S COMPENSATION	( 1,637.47)	
10-2233	LIFE INSURANCE	( 10,347.13)	
10-2234	EYE MED INSURANCE	.39	
10-2235	STATE UNEMPLOYMENT (WORK FORCE)	82.58	
10-2236	EMPOLYEES ADD. INS. PAYABLE	( 152.37)	
10-2237	GUARDIAN INSURANCE	( 407.90)	
10-2240	ULGT LONG TERM CARE	( 1,898.55)	
10-2242	EMPLOYEE RETIREMENT LOAN	530.91	
10-2243	EMPLOYEES 401-K PLAN	24,471.33	
10-2244	MISC. DEDUCTION ACCOUNT	922.72	
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	5,210.00	
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	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 SUBDIVISON - 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	8,300.00	
10-2420	HA-5 SLURRY SEAL BOND	126,704.25	
10-2422	SIDEWALK BOND PAYABLE	29,785.00	
10-2423	IMPROVEMENT BONDS PAYABLE	169,352.70	
	TOTAL LIABILITIES		2,840,893.49

FUND EQUITY

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

GENERAL FUND

UNAPPROPRIATED FUND BALANCE:			
10-2981 UNAPPROPRATED SURPLUS - BEGINN	(	2,453,264.04)	
REVENUE OVER EXPENDITURES - YTD	(	610,680.65)	
		<u>                    </u>	
BALANCE - CURRENT DATE	(	3,063,944.69)	
		<u>                    </u>	
TOTAL FUND EQUITY	(	2,144,622.37)	
		<u>                    </u>	
TOTAL LIABILITIES AND EQUITY			<u>                    </u> <u>                    </u>

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	.00	823,074.63	823,000.00	( 74.63)	100.0
10-31-20	.00	42,648.28	43,000.00	351.72	99.2
10-31-25	.00	79,397.11	79,040.00	( 357.11)	100.5
10-31-30	.00	1,135,126.83	1,128,000.00	( 7,126.83)	100.6
10-31-45	.00	53,622.66	53,000.00	( 622.66)	101.2
10-31-50	.00	405,850.57	400,000.00	( 5,850.57)	101.5
	.00	2,539,720.08	2,526,040.00	( 13,680.08)	100.5
<u>LICENSES &amp; PERMITS</u>					
10-32-10	.00	6,275.00	6,175.00	( 100.00)	101.6
10-32-18	.00	20,761.50	20,762.00	.50	100.0
10-32-20	.00	40,915.03	40,000.00	( 915.03)	102.3
10-32-22	.00	35,261.12	35,000.00	( 261.12)	100.8
10-32-25	.00	155.00	500.00	345.00	31.0
10-32-30	.00	758.70	1,000.00	241.30	75.9
10-32-90	.00	268,436.69	265,000.00	( 3,436.69)	101.3
10-32-92	.00	39,850.49	38,000.00	( 1,850.49)	104.9
10-32-94	.00	348.24	100.00	( 248.24)	348.2
10-32-96	.00	3,850.00	5,000.00	1,150.00	77.0
	.00	416,611.77	411,537.00	( 5,074.77)	101.2
<u>INTERGOVERNMENTAL</u>					
10-33-16	.00	79,814.00	77,500.00	( 2,314.00)	103.0
10-33-17	.00	14,542.43	.00	( 14,542.43)	.0
10-33-18	.00	226,874.86	226,000.00	( 874.86)	100.4
10-33-25	.00	57,021.85	52,500.00	( 4,521.85)	108.6
10-33-26	.00	892.91	1,000.00	107.09	89.3
10-33-28	.00	3,794.00	.00	( 3,794.00)	.0
10-33-56	.00	418,513.91	397,000.00	( 21,513.91)	105.4
10-33-60	.00	44,297.81	44,000.00	( 297.81)	100.7
10-33-61	.00	15,033.78	14,500.00	( 533.78)	103.7
10-33-62	.00	20,000.00	20,000.00	.00	100.0
10-33-63	.00	9,396.45	10,200.00	803.55	92.1
10-33-64	.00	800.00	800.00	.00	100.0
10-33-85	.00	1,500.00	1,500.00	.00	100.0
	.00	892,482.00	845,000.00	( 47,482.00)	105.6

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-10 ADMINISTRATIVE SERVICES	.00	1,447,764.00	1,447,760.00	( 4.00)	100.0
10-34-22 FIRE DEPT PROTECTION SERVICE	.00	43,009.13	35,000.00	( 8,009.13)	122.9
10-34-23 FIRE ASSISTANCE - STATE HELP	.00	56,342.00	56,342.00	.00	100.0
10-34-25 AMBULANCE SERVICE FEES	.00	102,695.47	90,000.00	( 12,695.47)	114.1
10-34-26 SEMA ASSISTANCE - STATE	.00	10,690.00	10,000.00	( 690.00)	106.9
10-34-27 CPR CLASS PROVIDED BY SEMA	.00	1,209.50	50.00	( 1,159.50)	2419.0
10-34-32 DONATIONS POLICE (SPEED SIGN)	.00	5,000.00	5,000.00	.00	100.0
10-34-33 POLICE OFFICER HIGH SCHOOL	.00	61,152.00	61,152.00	.00	100.0
10-34-34 POLICE WAGES SPECIAL ASSIGNMEN	.00	2,414.00	1,500.00	( 914.00)	160.9
10-34-36 POLICE ASSISTANCE - STATE HELP	.00	10,162.50	10,000.00	( 162.50)	101.6
10-34-44 PARK RESERVATIONS	.00	1,845.00	2,000.00	155.00	92.3
10-34-45 COMMUNITY CENTER RENTAL	.00	19,500.00	20,000.00	500.00	97.5
10-34-51 SALE OF CEMETERY LOTS	.00	89,480.00	89,000.00	( 480.00)	100.5
10-34-53 BURIAL FEES	.00	34,611.20	35,000.00	388.80	98.9
10-34-60 NEW UTILITY HOOKUP FEE	.00	7,325.00	8,000.00	675.00	91.6
10-34-70 CITY PROPERTY HOME RENTAL	.00	8,075.00	8,800.00	725.00	91.8
10-34-75 ASSISTANCE HIGHLINE CANAL BREA	.00	20,156.00	20,000.00	( 156.00)	100.8
<b>TOTAL CHARGES FOR SERVICES</b>	<b>.00</b>	<b>1,921,430.80</b>	<b>1,899,604.00</b>	<b>( 21,826.80)</b>	<b>101.2</b>
<u>FINES &amp; FORFEITURES</u>					
10-35-11 COURT FINES	.00	30,361.72	35,000.00	4,638.28	86.8
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>.00</b>	<b>30,361.72</b>	<b>35,000.00</b>	<b>4,638.28</b>	<b>86.8</b>

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
10-36-10 INTEREST EARNED	.00	207,862.91	200,000.00	( 7,862.91)	103.9
10-36-19 REBATES TO CITY	.00	10,992.00	10,000.00	( 992.00)	109.9
10-36-26 TRANSFER FROM REC I.F. FUND 37	.00	86,698.00	86,698.00	.00	100.0
10-36-28 TRANSFER FROM P.S.I.F. FUND 37	.00	125,827.00	125,827.00	.00	100.0
10-36-60 DIVIDENDS FROM INSURANCE	.00	15,784.20	15,000.00	( 784.20)	105.2
10-36-70 SALE OF CITY PROPERTY	.00	49.00	500.00	451.00	9.8
10-36-77 WEED ABATEMENT CHARGES	.00	.00	500.00	500.00	.0
10-36-78 STATE OF UTAH POLICE GRANT	.00	4,175.00	4,175.00	.00	100.0
10-36-79 POLICE GRANT FOR EQUIPMENT	.00	3,150.00	3,150.00	.00	100.0
10-36-80 DUI POLICE GRANT	.00	18,950.03	18,950.00	( .03)	100.0
10-36-83 TRAFFIC SCHOOL	.00	2,400.00	2,500.00	100.00	96.0
10-36-85 SALEM DAY FIREWORKS DONATIONS	.00	40.00	500.00	460.00	8.0
10-36-86 ANNEXATION FEES	.00	500.00	500.00	.00	100.0
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	.00	5,699.53	6,000.00	300.47	95.0
10-36-92 SALEM CITY CALENDARS DONATION	.00	1,791.00	1,900.00	109.00	94.3
10-36-93 DONATION FROM DEVELOPER (PARK)	.00	41,151.00	41,151.00	.00	100.0
10-36-94 SALES TAX SELLER DISCOUNT	.00	2,165.64	2,000.00	( 165.64)	108.3
10-36-95 SUMMER CONCERT DONATIONS	.00	799.00	800.00	1.00	99.9
10-36-96 SEINOR CITIZEN PROGRAM	.00	13,976.30	13,000.00	( 976.30)	107.5
TOTAL MISCELLANEOUS REVENUE	.00	549,570.61	540,751.00	( 8,819.61)	101.6

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 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	.00	3,045.00	3,000.00	( 45.00)	101.5
10-37-10 BASEBALL/SOFTBALL PROGRAMS	.00	29,966.26	30,000.00	33.74	99.9
10-37-11 T-BALL/COACH PITCH	.00	8,700.00	8,500.00	( 200.00)	102.4
10-37-12 START UP BASEBALL	.00	1,095.00	1,650.00	555.00	66.4
10-37-13 SOFTBALL (COED ADULT LEAGUE)	.00	14,723.22	14,600.00	( 123.22)	100.8
10-37-15 MENS SOFTBALL LEAGUE	.00	1,950.00	2,000.00	50.00	97.5
10-37-17 SNACK SHACK REVENUE	.00	61,382.72	64,000.00	2,617.28	95.9
10-37-20 BASKETBALL	.00	29,775.00	29,500.00	( 275.00)	100.9
10-37-21 SOARING HOOPSTERS (BASKETBALL)	.00	4,108.00	4,000.00	( 108.00)	102.7
10-37-22 ADULT BASKETBALL	.00	9,820.00	10,000.00	180.00	98.2
10-37-24 WOMEN SOCCER LEAGE	.00	460.00	500.00	40.00	92.0
10-37-25 SOCCER ASSOCIATION	.00	27,815.00	27,500.00	( 315.00)	101.2
10-37-27 INDOOR SOCCER ACCT	.00	2,876.00	3,000.00	124.00	95.9
10-37-30 TACKLE FOOTBALL	.00	19,080.84	19,000.00	( 80.84)	100.4
10-37-31 FLAG FOOTBALL	.00	10,316.00	10,000.00	( 316.00)	103.2
10-37-34 YOUTH GRASS VOLLEYBALL	.00	1,270.00	1,500.00	230.00	84.7
10-37-35 VOLLEYBALL	.00	6,744.32	6,500.00	( 244.32)	103.8
10-37-40 YOUTH TENNIS	.00	7,438.00	7,000.00	( 438.00)	106.3
10-37-45 FISHING	.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	.00	27,281.50	25,000.00	( 2,281.50)	109.1
10-37-59 GYMNASTICS	.00	9,045.00	9,000.00	( 45.00)	100.5
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	.00	1,600.00	1,400.00	( 200.00)	114.3
10-37-65 BASEBALL PARKS SIGN DONATION	.00	2,000.00	3,000.00	1,000.00	66.7
10-37-66 YOUTH TRACK & FIELD	.00	2,563.00	3,000.00	437.00	85.4
10-37-69 HUNTER SAFETY	.00	825.00	800.00	( 25.00)	103.1
10-37-70 CONCEALED WEAPON PERMIT CLASS	.00	650.00	650.00	.00	100.0
10-37-71 RECREATION YOUNG PERFORMERS	.00	8,891.00	7,500.00	( 1,391.00)	118.6
10-37-72 CAMPS AND CLINICS RECREATION	.00	20,090.00	20,000.00	( 90.00)	100.5
10-37-73 BOUTIQUE - RECREATION	.00	15,476.88	15,000.00	( 476.88)	103.2
10-37-75 RECREATION PARK RENTAL FEE	.00	26,438.50	26,000.00	( 438.50)	101.7
10-37-76 RECREATION TOURNAMENTS	.00	.00	6,000.00	6,000.00	.0
10-37-77 BIKE RACE (TOUR DE SALEM)	.00	8,494.32	9,500.00	1,005.68	89.4
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
10-37-82 VOLLEYBALLWOMEN GRASS ADULT	.00	840.00	.00	( 840.00)	.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>.00</b>	<b>374,223.08</b>	<b>385,150.00</b>	<b>10,926.92</b>	<b>97.2</b>

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FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-38-15 FUND TRANSFER FROM ENTERPRISE	.00	462,012.00	462,000.00	( 12.00)	100.0
10-38-20 FUNDS FROM CAPITAL IMPROVM	.00	8,251.00	8,251.00	.00	100.0
10-38-35 ASSIGNED FUNDS FOR ENTERPRISE	.00	.00	200,000.00	200,000.00	.0
10-38-38 ASSIGNED FUNDS - CAPITAL IMPRO	.00	.00	340,000.00	340,000.00	.0
10-38-40 ASSIGNED FUND PRIOR/CURRENT YR	.00	.00	418,300.00	418,300.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	.00	470,263.00	1,428,551.00	958,288.00	32.9
TOTAL FUND REVENUE	.00	7,194,663.06	8,071,633.00	876,969.94	89.1



SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-11 SALARIES	.00	18,600.00	18,600.00	.00	100.0
10-41-13 EMPLOYEE BENEFITS	.00	640.50	1,000.00	359.50	64.1
10-41-23 TRAVEL/EDUCATION	.00	1,302.40	1,500.00	197.60	86.8
10-41-25 ECONOMIC DEVELOPMENT COMM	.00	.00	250.00	250.00	.0
10-41-52 YOUTH IN ACTION	.00	52.97	250.00	197.03	21.2
<b>TOTAL LEGISLATIVE</b>	<b>.00</b>	<b>20,595.87</b>	<b>21,600.00</b>	<b>1,004.13</b>	<b>95.4</b>
<u>JUDICIAL</u>					
10-42-11 SALARIES	.00	29,141.14	30,000.00	858.86	97.1
10-42-13 EMPLOYEE BENEFITS	.00	19,233.57	18,776.00	( 457.57)	102.4
10-42-34 SALEM YOUTH COUNCIL	.00	1,841.29	6,000.00	4,158.71	30.7
<b>TOTAL JUDICIAL</b>	<b>.00</b>	<b>50,216.00</b>	<b>54,776.00</b>	<b>4,560.00</b>	<b>91.7</b>
<u>ADMINISTRATION</u>					
10-44-11 SALARIES	.00	145,863.74	145,000.00	( 863.74)	100.6
10-44-13 EMPLOYEES BENEFITS	.00	60,666.44	59,052.00	( 1,614.44)	102.7
10-44-16 COLLECTION FEE UTILITY ACCTS	.00	324.90	1,500.00	1,175.10	21.7
10-44-17 INTEREST REFUND ON CASH BONDS	.00	8,658.00	10,000.00	1,342.00	86.6
10-44-22 PUBLIC NOTICES	.00	703.85	700.00	( 3.85)	100.6
10-44-23 TRAVEL/EDUCATION	.00	218.88	200.00	( 18.88)	109.4
10-44-24 OFFICE SUPPLIES & EXPEN	.00	14,622.66	18,585.00	3,962.34	78.7
10-44-25 EQUIPMENT/BUILDING O&M	.00	2,945.64	5,000.00	2,054.36	58.9
10-44-27 TELEPHONE/CELL PHONE/RADIO	.00	30,021.94	34,900.00	4,878.06	86.0
10-44-29 UTILITIES	.00	13,174.89	16,932.00	3,757.11	77.8
10-44-30 UTILITY BILLS	.00	23,394.77	23,640.00	245.23	99.0
10-44-38 MISC EXPENSES	.00	67,993.55	64,984.00	( 3,009.55)	104.6
10-44-50 SALEM CALENDARS	.00	4,737.72	5,150.00	412.28	92.0
10-44-74 EQUIPMENT PURCHASE	.00	2,779.94	4,000.00	1,220.06	69.5
10-44-80 COMPUTER SOFTWARE SUPPORT	.00	35,305.81	35,020.00	( 285.81)	100.8
10-44-90 2008 SALES TAX REVENUE BOND	.00	126,029.90	126,036.00	6.10	100.0
<b>TOTAL ADMINISTRATION</b>	<b>.00</b>	<b>537,442.63</b>	<b>550,699.00</b>	<b>13,256.37</b>	<b>97.6</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
10-45-11 SALARIES	.00	105,076.71	104,905.00	( 171.71)	100.2
10-45-13 EMPLOYEE BENEFITS	.00	35,185.44	36,458.00	1,272.56	96.5
10-45-20 PURCHASE OF BOOKS	.00	19,828.50	18,600.00	( 1,228.50)	106.6
10-45-23 TRAVEL/EDUCATION	.00	641.91	1,775.00	1,133.09	36.2
10-45-24 LIBRARY GRANT MONEY	.00	6,724.42	6,600.00	( 124.42)	101.9
10-45-25 LIBRARY SUPPLY	.00	4,974.23	6,000.00	1,025.77	82.9
10-45-26 NEW SOFTWARE - CLEF GRANT	.00	30,028.00	30,028.00	.00	100.0
10-45-29 LIBRARY OUTREACH	.00	7,686.68	7,000.00	( 686.68)	109.8
10-45-30 O & M OF LIBRARY	.00	21,626.73	28,000.00	6,373.27	77.2
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	35,000.00	35,000.00	.00	100.0
10-45-45 PROFESSIONAL SERVICES/ADDITION	.00	300.00	500.00	200.00	60.0
TOTAL LIBRARY	.00	305,522.42	313,318.00	7,795.58	97.5
<u>TREASURER</u>					
10-46-11 SALARIES	.00	51,308.16	51,520.00	211.84	99.6
10-46-13 EMPLOYEE BENEFITS	.00	26,985.64	26,354.00	( 631.64)	102.4
10-46-23 TRAVEL/EDUCATION	.00	170.00	1,600.00	1,430.00	10.6
10-46-51 POSITION BOND INSURANCE	.00	1,173.00	1,000.00	( 173.00)	117.3
TOTAL TREASURER	.00	79,636.80	80,474.00	837.20	99.0
<u>CITY FINANCE DIRECTOR/RECORDER</u>					
10-47-11 SALARIES	.00	68,749.50	69,000.00	250.50	99.6
10-47-13 EMPLOYEES BENEFITS	.00	36,357.60	36,000.00	( 357.60)	101.0
10-47-23 TRAVEL/EDUCATION	.00	1,570.97	1,800.00	229.03	87.3
10-47-24 POSITION BOND INSURANCE	.00	405.00	1,000.00	595.00	40.5
TOTAL CITY FINANCE DIRECTOR/RECORDE	.00	107,083.07	107,800.00	716.93	99.3
<u>PROFESSIONAL AND TECHNICAL</u>					
10-48-31 LEGAL SERVICES	.00	181,616.26	190,000.00	8,383.74	95.6
10-48-33 AUDIT SERVICES	.00	18,200.00	18,200.00	.00	100.0
10-48-35 COURT EXPENSES	.00	640.85	1,000.00	359.15	64.1
TOTAL PROFESSIONAL AND TECHNICAL	.00	200,457.11	209,200.00	8,742.89	95.8

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING DEPARTMENT</u>					
10-49-11 SALARIES	.00	109,342.43	111,000.00	1,657.57	98.5
10-49-13 EMPLOYEE BENEFITS	.00	60,353.70	58,000.00	( 2,353.70)	104.1
10-49-15 BUILDING INSPECTION (OUTSOURCE	.00	3,129.91	8,000.00	4,870.09	39.1
10-49-23 TRAVEL/EDUCATION	.00	6,040.02	6,000.00	( 40.02)	100.7
10-49-25 OFFICE SUPPLY & EXP	.00	372.71	1,250.00	877.29	29.8
10-49-97 MISC EXPENSES	.00	4,151.98	4,800.00	648.02	86.5
10-49-98 MOTOR POOL	.00	10,865.00	10,865.00	.00	100.0
<b>TOTAL BUILDING DEPARTMENT</b>	<b>.00</b>	<b>194,255.75</b>	<b>199,915.00</b>	<b>5,659.25</b>	<b>97.2</b>
<u>GOVERNMENT BUILDINGS</u>					
10-51-26 RENTAL PROPERTY EXPENSES	.00	5,897.41	8,000.00	2,102.59	73.7
10-51-27 INSURANCE/LIABILITY CLAIMS	.00	82,477.40	83,710.00	1,232.60	98.5
10-51-28 CITY SHOP	.00	45,610.08	45,000.00	( 610.08)	101.4
10-51-29 PWR SHOP PROJECT FY18 ASSIGNE	.00	25,186.50	25,000.00	( 186.50)	100.8
10-51-30 FUNDS TO CAPITAL IMPROVMENT	.00	340,000.00	340,000.00	.00	100.0
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
10-51-35 ASSIGNED FUND TRANS TO ENTERPR	.00	200,000.00	200,000.00	.00	100.0
<b>TOTAL GOVERNMENT BUILDINGS</b>	<b>.00</b>	<b>750,301.69</b>	<b>752,843.00</b>	<b>2,541.31</b>	<b>99.7</b>
<u>ENGINEERING DEPT</u>					
10-52-11 SALARIES	.00	321,174.60	320,000.00	( 1,174.60)	100.4
10-52-13 EMPLOYEE BENEFITS	.00	163,450.55	158,734.00	( 4,716.55)	103.0
10-52-14 CLOTHING	.00	799.93	1,275.00	475.07	62.7
10-52-20 EQUIPMENT	.00	3,824.18	7,500.00	3,675.82	51.0
10-52-25 TRAVEL/EDUCATION	.00	2,518.80	6,150.00	3,631.20	41.0
10-52-30 ENGINEERING SERVICES/PLAT	.00	20,343.90	20,000.00	( 343.90)	101.7
10-52-34 ENGINEERING WATER RIGHTS STUDY	.00	7,651.37	10,000.00	2,348.63	76.5
10-52-40 GIS/GPS	.00	24,528.18	20,000.00	( 4,528.18)	122.6
10-52-50 PUBLIC WORK MISC/SUPPLIES	.00	943.99	1,000.00	56.01	94.4
10-52-80 SAFETY COMMITTEE	.00	865.06	2,500.00	1,634.94	34.6
10-52-90 MOTOR POOL	.00	34,443.00	34,443.00	.00	100.0
<b>TOTAL ENGINEERING DEPT</b>	<b>.00</b>	<b>580,543.56</b>	<b>581,602.00</b>	<b>1,058.44</b>	<b>99.8</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-54-11 SALARIES	.00	726,320.53	737,372.00	11,051.47	98.5
10-54-13 EMPLOYEES BENEFITS	.00	509,374.70	525,000.00	15,625.30	97.0
10-54-14 CLOTHING ALLOWANCE	.00	11,107.25	12,812.00	1,704.75	86.7
10-54-15 SURVIVING SPOUSE FUND	.00	950.00	950.00	.00	100.0
10-54-16 CLEANING ALLOWANCE	.00	5,950.00	6,000.00	50.00	99.2
10-54-23 TRAVEL/EDUCATION	.00	17,479.86	15,500.00	( 1,979.86)	112.8
10-54-24 OFFICE EX & SUPPLIES	.00	5,611.77	6,000.00	388.23	93.5
10-54-25 EQUIPMENT & SUPPLIES	.00	19,194.88	23,500.00	4,305.12	81.7
10-54-27 NEW COMPUTERS	.00	8,270.37	10,000.00	1,729.63	82.7
10-54-30 UNET - TASKFORCE	.00	2,341.92	2,500.00	158.08	93.7
10-54-35 TRAFFIC SCHOOL	.00	6,408.35	7,000.00	591.65	91.6
10-54-41 SCHOOL STUDENT SAFETY	.00	2,668.58	3,500.00	831.42	76.3
10-54-42 STATE LIQUOR ALLOTMENT	.00	( 1,290.79)	.00	1,290.79	.0
10-54-45 VICTIM ADVOCATE	.00	7,500.00	7,500.00	.00	100.0
10-54-47 DISPATCH FEES	.00	44,905.40	47,223.00	2,317.60	95.1
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	3,600.00	2.50	99.9
10-54-73 2018/2019 GRANT FOR CAMERAS	.00	4,175.00	4,200.00	25.00	99.4
10-54-74 EQUIPMENT PURCHASES	.00	12,167.82	20,736.00	8,568.18	58.7
10-54-76 POLICE EQUIP (FUNDING DONATED)	.00	5,919.99	6,000.00	80.01	98.7
10-54-83 DRUG TESTING	.00	3,085.00	3,500.00	415.00	88.1
10-54-86 VEHILCE COMPUTERS	.00	4,801.98	4,800.00	( 1.98)	100.0
10-54-90 800 RADIO	.00	4,819.56	4,820.00	.44	100.0
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	125,826.58	125,827.00	.42	100.0
10-54-97 WEED ABATEMENT	.00	.00	3,000.00	3,000.00	.0
10-54-98 MOTOR POOL	.00	52,685.00	51,552.00	( 1,133.00)	102.2
<b>TOTAL POLICE</b>	<b>.00</b>	<b>1,606,752.99</b>	<b>1,658,651.00</b>	<b>51,898.01</b>	<b>96.9</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
10-55-11 FIRE STIPEND	.00	35,997.19	38,000.00	2,002.81	94.7
10-55-13 BENEFITS/TAXES	.00	2,728.35	3,000.00	271.65	91.0
10-55-14 FIRE FIGHTER INSURANCE	.00	430.00	600.00	170.00	71.7
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	2,013.27	1,970.00	( 43.27)	102.2
10-55-25 EQUIPMENT SUPPLIES & MAINT.	.00	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	.00	3,490.42	3,624.00	133.58	96.3
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	2,187.55	5,400.00	3,212.45	40.5
10-55-74 EQUIPMENT PURCHASE	.00	63,346.29	70,000.00	6,653.71	90.5
10-55-75 NEW BRUSH TRUCK BUILD	.00	38,638.41	40,000.00	1,361.59	96.6
10-55-79 NEW FIRE TRUCK PAYMENT	.00	24,289.52	24,290.00	.48	100.0
10-55-80 FUTURE FIRE TRUCK ASSIGN FUNDS	.00	.00	50,000.00	50,000.00	.0
10-55-83 EASTER EGG HUNT	.00	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	.00	11,788.00	11,788.00	.00	100.0
<b>TOTAL FIRE DEPARTMENT</b>	<b>.00</b>	<b>201,257.38</b>	<b>290,232.00</b>	<b>88,974.62</b>	<b>69.3</b>
<u>SEMA</u>					
10-56-11 SEMA STIPEND	.00	68,630.60	75,000.00	6,369.40	91.5
10-56-13 BENEFITS/TAXES	.00	6,525.71	7,000.00	474.29	93.2
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	.00	413.54	500.00	86.46	82.7
10-56-25 SUPPLIES & EQUIPMENT	.00	55,515.18	53,050.00	( 2,465.18)	104.7
10-56-26 EQUIPMENT MAINTANCE	.00	4,987.75	7,000.00	2,012.25	71.3
10-56-27 EDUCATIONAL/TRAINING	.00	2,248.00	7,000.00	4,752.00	32.1
10-56-28 NEW AMBULANCE	.00	16,193.01	16,193.00	( .01)	100.0
10-56-30 UTILITIES	.00	1,286.22	1,373.00	86.78	93.7
10-56-61 MISCELLANEOUS	.00	1,387.13	1,500.00	112.87	92.5
10-56-82 DRUG TESTING	.00	125.00	500.00	375.00	25.0
10-56-83 IMMUNIZATIONS	.00	108.00	500.00	392.00	21.6
10-56-90 800 RADIO	.00	.00	2,100.00	2,100.00	.0
10-56-94 MEDICAID ASSESSMENT	.00	5,154.61	5,500.00	345.39	93.7
10-56-95 IRIS MEDICAL BILLING	.00	8,975.71	9,500.00	524.29	94.5
10-56-97 FUNDS ASSIGNED TO SEMA - FUTUR	.00	.00	10,000.00	10,000.00	.0
10-56-98 MOTOR POOL	.00	6,385.00	6,385.00	.00	100.0
<b>TOTAL SEMA</b>	<b>.00</b>	<b>178,969.40</b>	<b>206,301.00</b>	<b>27,331.60</b>	<b>86.8</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 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	759.46	1,000.00	240.54	76.0
10-57-46 COUNTY SHELTER - FOOD	.00	8,718.54	14,000.00	5,281.46	62.3
<b>TOTAL ANIMAL CONTROL</b>	<b>.00</b>	<b>10,562.39</b>	<b>16,200.00</b>	<b>5,637.61</b>	<b>65.2</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	.00	138,227.84	145,000.00	6,772.16	95.3
10-60-13 EMPLEE BENEFIT	.00	85,848.03	90,000.00	4,151.97	95.4
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	28,000.00	7.18	100.0
10-60-37 500 EAST CURB PROJECT	.00	48,670.77	49,000.00	329.23	99.3
10-60-39 ASSIGN FUNDS/C.I. FOR ROADS	.00	386,840.91	350,000.00	( 36,840.91)	110.5
10-60-42 ROAD SHOULDERING	.00	10,228.10	15,000.00	4,771.90	68.2
10-60-50 SOLAR SPEED SIGNS - FY 2018	.00	6,464.00	6,464.00	.00	100.0
10-60-51 STREET SIGNS FOR ROADS	.00	1,977.80	7,500.00	5,522.20	26.4
10-60-54 TOOLS/EQUIPMENT	.00	24,489.00	24,500.00	11.00	100.0
10-60-56 MISC EXPENSES FOR ROADS	.00	16,718.95	18,000.00	1,281.05	92.9
10-60-57 MOTOR POOL EXPENSES	.00	51,752.00	51,752.00	.00	100.0
10-60-90 NEW EQUIPMENT ROADS DEPT	.00	9,304.00	20,000.00	10,696.00	46.5
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>.00</b>	<b>842,217.09</b>	<b>840,639.00</b>	<b>( 1,578.09)</b>	<b>100.2</b>
<u>B&amp;C ROAD MONEY</u>					
10-61-30 ROAD PATCHING	.00	24,063.01	11,000.00	( 13,063.01)	218.8
10-61-40 ROAD REPAIR/BUILD	.00	325,341.68	326,000.00	658.32	99.8
10-61-60 SALT FOR ROADS	.00	24,216.90	30,000.00	5,783.10	80.7
10-61-62 SIDEWALK REPAIR	.00	29,424.01	15,000.00	( 14,424.01)	196.2
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>.00</b>	<b>417,791.95</b>	<b>397,000.00</b>	<b>( 20,791.95)</b>	<b>105.2</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-64-11 SALARIES	.00	138,014.89	145,000.00	6,985.11	95.2
10-64-13 EMPLOYEE BENEFITS	.00	91,315.80	90,000.00	( 1,315.80)	101.5
10-64-14 CLOTHING ALLOWANCE	.00	1,497.91	1,215.00	( 282.91)	123.3
10-64-25 EQUIPMENT SUPPLIES & MAINT	.00	5,358.59	7,000.00	1,641.41	76.6
10-64-26 PARK SUPPLIES & MAINT	.00	16,316.03	17,000.00	683.97	96.0
10-64-27 UTILITIES	.00	9,390.57	15,632.00	6,241.43	60.1
10-64-28 WATER/PI CHARGED TO PARKS	.00	12,317.52	13,000.00	682.48	94.8
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	5,500.00	353.82	93.6
10-64-55 RESTROOM RENTAL	.00	2,284.02	2,500.00	215.98	91.4
10-64-65 STORAGE BUILDING (ASSIGN \$2019	.00	74,405.06	75,000.00	594.94	99.2
10-64-74 PARK IMPROVEMENTS	.00	73,874.96	87,900.00	14,025.04	84.0
10-64-90 TRAVEL/EDUCATION	.00	1,341.54	1,500.00	158.46	89.4
10-64-93 OUT DOOR CLASS ROOM	.00	445.76	1,000.00	554.24	44.6
10-64-98 MOTOR POOL	.00	37,705.00	37,705.00	.00	100.0
<b>TOTAL PARKS</b>	<b>.00</b>	<b>479,220.23</b>	<b>512,452.00</b>	<b>33,231.77</b>	<b>93.5</b>
<u>CEMETERY</u>					
10-66-11 SALARIES	.00	35,542.14	35,000.00	( 542.14)	101.6
10-66-13 EMPLOYEE BENEFITS	.00	11,753.07	13,000.00	1,246.93	90.4
10-66-25 EQUIPMENT SUPPLIES & MAINT	.00	6,445.28	7,770.00	1,324.72	83.0
10-66-29 NEW EQUIPMENT PURCHASE	.00	32,490.36	32,490.00	( .36)	100.0
10-66-30 NEW IMPROVEMENTS TO CEMETERY	.00	5,229.50	5,500.00	270.50	95.1
10-66-31 UTILITIES	.00	15,267.31	15,396.00	128.69	99.2
10-66-51 VETERAN'S MEMORIAL FUND	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL CEMETERY</b>	<b>.00</b>	<b>106,727.66</b>	<b>110,156.00</b>	<b>3,428.34</b>	<b>96.9</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN / O&amp;M RECREATION</u>					
10-67-11 SALARIES	.00	228,875.96	230,000.00	1,124.04	99.5
10-67-13 EMPLOYEES BENEFITS	.00	78,659.14	80,000.00	1,340.86	98.3
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	24,111.00	(.32)	100.0
10-67-50 PARK PLAYGROUND EQUIPMENT	.00	43,902.00	43,902.00	.00	100.0
10-67-78 SENIOR CITIZEN PROGRAM	.00	14,168.37	15,000.00	831.63	94.5
10-67-79 RODEO ARENA	.00	7,555.77	7,633.00	77.23	99.0
10-67-82 EQUIPMENT O&M	.00	3,306.04	10,000.00	6,693.96	33.1
10-67-83 MOTOR POOL	.00	17,544.00	17,544.00	.00	100.0
10-67-86 FERTILIZER FOR BALL PARKS	.00	5,144.70	5,500.00	355.30	93.5
10-67-90 PARK SUPPLY & MAINT.	.00	30,729.02	30,000.00	( 729.02)	102.4
10-67-91 TREE DONATION FOR PARKS	.00	254.99	400.00	145.01	63.8
10-67-92 REC PARK IMPROVEMENTS	.00	3,419.28	5,000.00	1,580.72	68.4
10-67-93 NEBO SCHOOL AGREEMENT	.00	2,646.95	2,500.00	( 146.95)	105.9
10-67-96 TRAVEL/EDUCATION	.00	2,822.12	3,000.00	177.88	94.1
10-67-97 RECREATION OFFICE SUPPLIES	.00	6,119.29	7,500.00	1,380.71	81.6
10-67-98 RECREATION UTILITY (PWR/PI)	.00	48,228.77	53,234.00	5,005.23	90.6
10-67-99 PROPERTY/BUILD/IMPROVMENTS	.00	8,250.74	8,251.00	.26	100.0
<b>TOTAL ADMIN / O&amp;M RECREATION</b>	<b>.00</b>	<b>525,901.43</b>	<b>544,593.00</b>	<b>18,691.57</b>	<b>96.6</b>
<u>SPECIAL SERVICES</u>					
10-68-30 POND TOWN CHRISTMAS	.00	35,133.57	37,000.00	1,866.43	95.0
10-68-35 CIVIC CENTER	.00	19,501.30	21,470.00	1,968.70	90.8
10-68-45 EAGLE SCOUT PROJECTS	.00	339.91	1,000.00	660.09	34.0
10-68-59 MISC DONATIONS FROM CITY	.00	500.00	1.00	( 499.00)	50000.
10-68-63 SALEM DAY	.00	22,100.15	21,000.00	( 1,100.15)	105.2
10-68-64 QUEENS FLOAT	.00	1,472.43	2,000.00	527.57	73.6
10-68-66 BOY & GIRL STATE	.00	150.00	300.00	150.00	50.0
10-68-67 MISS SALEM PAGEANT	.00	3,970.00	4,000.00	30.00	99.3
10-68-69 SUMMER CONCERTS IN PARK	.00	7,344.39	7,500.00	155.61	97.9
10-68-70 FIREWORKS	.00	16,500.00	16,500.00	.00	100.0
10-68-87 RENTAL OF MBA BUILDING	.00	62,592.00	62,587.00	( 5.00)	100.0
<b>TOTAL SPECIAL SERVICES</b>	<b>.00</b>	<b>169,603.75</b>	<b>173,358.00</b>	<b>3,754.25</b>	<b>97.8</b>



SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION PROGRAMS</u>					
10-75-11 SALARIES	.00	180,818.90	185,000.00	4,181.10	97.7
10-75-13 EMPLOYEE BENEFITS	.00	16,600.26	18,000.00	1,399.74	92.2
10-75-15 SNACK SHACK FUND	.00	38,000.10	40,000.00	1,999.90	95.0
10-75-16 SNACK SHACK O & M	.00	5,042.39	5,000.00	( 42.39)	100.9
10-75-17 TOURNAMENTS SST	.00	1,801.00	3,000.00	1,199.00	60.0
10-75-18 BASEBALL PROGRAMS	.00	16,595.02	15,000.00	( 1,595.02)	110.6
10-75-19 START SMART BASEBALL	.00	4,494.00	5,000.00	506.00	89.9
10-75-20 SOFTBALL (COED)	.00	565.50	1,500.00	934.50	37.7
10-75-21 SOCCER ASSOCIATION	.00	9,988.73	12,000.00	2,011.27	83.2
10-75-22 SOARING HOOPSTERS	.00	1,321.09	1,500.00	178.91	88.1
10-75-23 BASKETBALL	.00	6,834.53	7,000.00	165.47	97.6
10-75-24 ADULT BASKETBALL	.00	1,092.50	1,500.00	407.50	72.8
10-75-25 DANCE	.00	426.66	500.00	73.34	85.3
10-75-26 TACKLE FOOTBALL	.00	4,001.64	10,000.00	5,998.36	40.0
10-75-27 FLAG FOOTBALL	.00	3,511.41	4,000.00	488.59	87.8
10-75-29 YOUTH TENNIS	.00	2,979.30	2,000.00	( 979.30)	149.0
10-75-31 YOUTH VOLLEYBALL	.00	2,454.53	2,500.00	45.47	98.2
10-75-32 T-BALL/COACH PITCH	.00	.00	1,000.00	1,000.00	.0
10-75-33 FISHING	.00	77.55	200.00	122.45	38.8
10-75-34 HUNTERS SAFETY	.00	.00	100.00	100.00	.0
10-75-36 WRESTLING PROGRAM	.00	741.94	1,000.00	258.06	74.2
10-75-37 CHEERLEADING	.00	21,604.88	25,000.00	3,395.12	86.4
10-75-38 HERSHEY TRACK	.00	47.68	100.00	52.32	47.7
10-75-39 YOUTH TRACK	.00	650.00	300.00	( 350.00)	216.7
10-75-40 CAMPS & CLINICS	.00	7,828.68	1,500.00	( 6,328.68)	521.9
10-75-41 YOUNG PERFORMERS	.00	13,356.87	14,000.00	643.13	95.4
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	.00	44,633.79	45,000.00	366.21	99.2
10-75-45 RECREATION FIELD UTILITY	.00	24,652.44	27,024.00	2,371.56	91.2
10-75-46 SPORTS SITE PROGRAM	.00	6,000.00	6,000.00	.00	100.0
10-75-49 GRASS VOLLEYBALL	.00	295.92	400.00	104.08	74.0
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	.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	7,339.45	4,000.00	( 3,339.45)	183.5
10-75-65 BOUTIQUE - RECREATION	.00	12,909.45	3,000.00	( 9,909.45)	430.3
10-75-75 SNACK SHACK RODEO	.00	890.81	1,000.00	109.19	89.1
<b>TOTAL RECREATION PROGRAMS</b>	<b>.00</b>	<b>439,284.54</b>	<b>447,324.00</b>	<b>8,039.46</b>	<b>98.2</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>.00</b>	<b>7,805,343.71</b>	<b>8,071,633.00</b>	<b>266,289.29</b>	<b>96.7</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>.00</b>	<b>( 610,680.65)</b>	<b>.00</b>	<b>610,680.65</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 30, 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	(	814.87)
	REVENUE OVER EXPENDITURES - YTD	(	142.84)
	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 12 MONTHS ENDING JUNE 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 12 MONTHS ENDING JUNE 30, 2019

STATE LIQUOR ALLOTMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURES</u>					
31-40-25 STATE LIQUOR ALLOTMENT	.00	5,027.65	5,798.00	770.35	86.7
TOTAL EXPENDITURES	.00	5,027.65	5,798.00	770.35	86.7
TOTAL FUND EXPENDITURES	.00	5,027.65	5,798.00	770.35	86.7
NET REVENUE OVER EXPENDITURES	.00	( 142.84)	.00	142.84	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 30, 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  
JUNE 30, 2019

GEN. FUND IMPACT FEE ACCOUNTS

<u>ASSETS</u>			
	37-1113 CASH ALLOCATION TO OTHER FUNDS	3,992,568.63	
	37-1114 RECREATION IMPACT FEE-PTIF	419,744.87	
	37-1115 PUBLIC SAFTEY IMPACT FEE-PTIF	377,256.99	
	37-1120 TRANSPORTATION IMPACT FEE	190,364.25	
		4,979,934.74	
	TOTAL ASSETS		4,979,934.74
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
37-2981	UNAPPROPRATED SURPLUS	4,470,985.68	
	REVENUE OVER EXPENDITURES - YTD	508,949.06	
		4,979,934.74	
	BALANCE - CURRENT DATE		4,979,934.74
	TOTAL FUND EQUITY		4,979,934.74
	TOTAL LIABILITIES AND EQUITY		4,979,934.74

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 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	.00	388,231.62	137,587.00	( 250,644.62)	282.2
37-31-15 PUBLIC SAFTEY IMPACT FEE	.00	196,207.37	260,827.00	64,619.63	75.2
37-31-25 TRANSPORTATION IMPACT FEE	.00	137,035.07	135,000.00	( 2,035.07)	101.5
TOTAL IMPACT FEE REVENUE	.00	721,474.06	533,414.00	( 188,060.06)	135.3
TOTAL FUND REVENUE	.00	721,474.06	533,414.00	( 188,060.06)	135.3

SALEM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING JUNE 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	86,698.00	137,587.00	50,889.00	63.0
37-70-15 P.S. I.F. \$TRANS TO GENERAL FU	.00	125,827.00	260,827.00	135,000.00	48.2
TOTAL IMPACT FEE PROJECTS EXP	.00	212,525.00	398,414.00	185,889.00	53.3
TOTAL FUND EXPENDITURES	.00	212,525.00	398,414.00	185,889.00	53.3
NET REVENUE OVER EXPENDITURES	.00	508,949.06	135,000.00	( 373,949.06)	377.0



SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 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  
JUNE 30, 2019

MUNICIPAL BUILDING AUTHORITY

ASSETS

42-1113	CASH ALLOCATION GENERAL FUND	3,133.16	
	TOTAL ASSETS		3,133.16

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
42-2981	UNAPPROPRATED SURPLUS	3,137.16	
	REVENUE OVER EXPENDITURES - YTD	( 4.00)	
	BALANCE - CURRENT DATE	3,133.16	
	TOTAL FUND EQUITY		3,133.16
	TOTAL LIABILITIES AND EQUITY		3,133.16

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING JUNE 30, 2019

MUNICIPAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
42-36-20 MBA FACILITY RENT FROM GENERAL	.00	62,592.00	62,587.00	( 5.00)	100.0
TOTAL MISCELLANEOUS REVENUE	.00	62,592.00	62,587.00	( 5.00)	100.0
TOTAL FUND REVENUE	.00	62,592.00	62,587.00	( 5.00)	100.0

SALEM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING JUNE 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	.00	( 4.00)	.00	4.00	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 30, 2019

CAPITAL PROJECT FUND

ASSETS

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

LIABILITIES AND EQUITY

FUND EQUITY

43-2810	UNAPPROPRIATED SURPLUS	745,611.65	
	UNAPPROPRIATED FUND BALANCE:		
	REVENUE OVER EXPENDITURES - YTD	366,749.00	
	BALANCE - CURRENT DATE	366,749.00	
	TOTAL FUND EQUITY		1,112,360.65
	TOTAL LIABILITIES AND EQUITY		1,112,360.65

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING JUNE 30, 2019

CAPITAL PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
43-36-30 FUNDS FOR PARKS - SALEM SPRING	.00	65,000.00	65,000.00	.00	100.0
43-36-35 GF ASSIGN LIBRARY IMPROVMENT	.00	110,000.00	110,000.00	.00	100.0
43-36-41 C.I.BUILDING CITY SHOP/POWER	.00	200,000.00	200,000.00	.00	100.0
TOTAL SOURCE 36	.00	375,000.00	375,000.00	.00	100.0
TOTAL FUND REVENUE	.00	375,000.00	375,000.00	.00	100.0

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

CAPITAL PROJECT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>CONSTRUCTION</u>					
43-73-14 C.I. COLE PARK PROJECT	.00	8,251.00	9,000.00	749.00	91.7
43-73-26 35 CHARACTERS	.00	.00	8,251.00	8,251.00	.0
TOTAL CONSTRUCTION	.00	8,251.00	17,251.00	9,000.00	47.8
TOTAL FUND EXPENDITURES	.00	8,251.00	17,251.00	9,000.00	47.8
NET REVENUE OVER EXPENDITURES	.00	366,749.00	357,749.00	( 9,000.00)	102.5

SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 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  
JUNE 30, 2019

WATER UTILITY FUND

ASSETS

51-1113	CASH ALLOC. FROM GENERAL FUND	5,410,682.72	
51-1311	ACCT REC UTILITY	75,656.75	
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		10,271,003.44

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)	336,675.47	
	TOTAL LIABILITIES		407,629.47

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	8,604,641.95	
	REVENUE OVER EXPENDITURES - YTD	( 7,452.04)	
	BALANCE - CURRENT DATE	8,808,322.05	
	TOTAL FUND EQUITY		9,863,373.97
	TOTAL LIABILITIES AND EQUITY		10,271,003.44

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
51-37-10 WATER BILLING	.00	849,059.44	900,812.00	51,752.56	94.3
51-37-13 CONNECTION FEE	.00	30,750.00	31,875.00	1,125.00	96.5
51-37-14 WATER CHARGED FROM OTHER DEPTS	.00	5,078.77	4,800.00	( 278.77)	105.8
51-37-18 CASH IN LUE OF WATER SHARES	.00	182,750.00	150,000.00	( 32,750.00)	121.8
51-37-19 WATER RENT FEES	.00	1,685.58	500.00	( 1,185.58)	337.1
51-37-20 WATER FEE- CONTRACTORS	.00	3,900.00	5,500.00	1,600.00	70.9
51-37-25 WATER IMPACT FEES	.00	142,516.00	20,682.00	( 121,834.00)	689.1
51-37-40 WATER MODELING DEV PAY	.00	( 5,000.00)	.00	5,000.00	.0
51-37-50 WOODLAND HILLS/H.E. DAVIS	.00	15,374.63	18,000.00	2,625.37	85.4
51-37-60 UNRESERVED FUND BALANCE USED	.00	.00	237,700.00	237,700.00	.0
51-37-75 J.L.C. & WEST MT WATER ADMIN	.00	7,000.00	7,000.00	.00	100.0
51-37-80 WATER SUNDRY/(WATER LEAK)	.00	1,667.50	1,000.00	( 667.50)	166.8
TOTAL UTILITIES REVENUE	.00	1,234,781.92	1,377,869.00	143,087.08	89.6
TOTAL FUND REVENUE	.00	1,234,781.92	1,377,869.00	143,087.08	89.6

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
51-70-11 SALARIES	.00	94,863.07	119,127.00	24,263.93	79.6
51-70-13 EMPLOYEE BENEFITS	.00	40,273.93	53,053.00	12,779.07	75.9
51-70-14 CLOTHING ALLOWANCE	.00	1,169.13	1,620.00	450.87	72.2
51-70-24 WATER SYSTEM MAINT/REPAIR	.00	48,170.18	100,215.00	52,044.82	48.1
51-70-25 EQUIPMENT/ SUPPLIES	.00	131,939.06	130,000.00	( 1,939.06)	101.5
51-70-26 CHLORINE	.00	8,665.02	7,000.00	( 1,665.02)	123.8
51-70-27 UTILITIES	.00	40,755.66	42,000.00	1,244.34	97.0
51-70-37 WATER LINE IMPROVEMENTS	.00	6,307.00	7,500.00	1,193.00	84.1
51-70-41 NEW EQUIPMENT PURCHASE	.00	27,594.23	30,000.00	2,405.77	92.0
51-70-54 WATERLINE UPSIZE SEWER PLANT	.00	141,733.00	142,000.00	267.00	99.8
51-70-98 MOTOR POOL	.00	24,394.00	24,398.00	4.00	100.0
TOTAL PRODUCTION	.00	565,864.28	656,913.00	91,048.72	86.1
<u>ADMINISTRATIVE &amp; GENERAL</u>					
51-73-11 SALARIES (METER READER)	.00	5,281.72	6,331.00	1,049.28	83.4
51-73-13 EMPLOYEE BENEFITS (METER READE	.00	479.56	573.00	93.44	83.7
51-73-24 OFFICE EX & SUPPLIES	.00	618.12	700.00	81.88	88.3
51-73-30 WATER MODELING ENGINEERING	.00	174,692.64	150,000.00	( 24,692.64)	116.5
51-73-31 PROFESSIONAL & TECHNICAL	.00	16,077.91	14,500.00	( 1,577.91)	110.9
51-73-34 ADMINISTRATIVE SERVICES	.00	353,400.00	353,403.00	3.00	100.0
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	.00	36,380.31	40,000.00	3,619.69	91.0
51-73-47 TRAVEL/EDUCATION	.00	5,179.95	4,500.00	( 679.95)	115.1
51-73-81 STRAWBERRY WATER RIGHTS PURCH	.00	150.00	.00	( 150.00)	.0
TOTAL ADMINISTRATIVE & GENERAL	.00	598,861.68	582,007.00	( 16,854.68)	102.9
<u>CAPITAL OUTLAY</u>					
51-74-33 DEPRECIATION	.00	.00	275,000.00	275,000.00	.0
51-74-72 CW MANAGEMENT PAYMENT	.00	.00	20,682.00	20,682.00	.0
51-74-73 TRANSFER FUNDS TO GENERAL FUND	.00	42,504.00	42,500.00	( 4.00)	100.0
51-74-77 WATER DEPT RESERVE FUND	.00	.00	40,767.00	40,767.00	.0
51-74-78 TRANSFER TO MOTOR POOL FUND	.00	35,004.00	35,000.00	( 4.00)	100.0
TOTAL CAPITAL OUTLAY	.00	77,508.00	413,949.00	336,441.00	18.7
TOTAL FUND EXPENDITURES	.00	1,242,233.96	1,652,869.00	410,635.04	75.2
NET REVENUE OVER EXPENDITURES	.00	( 7,452.04)	( 275,000.00)	( 267,547.96)	( 2.7)

SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 30, 2019

SEWER UTILITY FUND

ASSETS

52-1113	CASH ALLOCATION FROM GEN FUND	(	990,945.30)	
52-1114	SEWER IMPACT FEE-PTIF		592,974.55	
52-1152	PTIF DWQ SEWER PLANT (7610)		16,608.22	
52-1311	ACCT REC UTILITY		124,686.06	
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			10,045,422.03

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)		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		6,993,170.85	
	REVENUE OVER EXPENDITURES - YTD	(	1,329,385.46)	
	BALANCE - CURRENT DATE			5,799,331.59
	TOTAL FUND EQUITY			8,252,569.87
	TOTAL LIABILITIES AND EQUITY			10,045,422.03

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
52-37-10 SEWER IMPACT FEES	.00	296,262.59	145,115.00	( 151,147.59)	204.2
52-37-11 RESERVED IMPACT FEE USED	.00	.00	500,000.00	500,000.00	.0
52-37-32 SEWER SERVICE FEE	.00	1,425,150.42	737,684.00	( 687,466.42)	193.2
52-37-33 SEWER CONNECTION FEE	.00	12,400.00	13,175.00	775.00	94.1
52-37-35 SEWER CHARGED OTHER DEPT	.00	4,698.00	4,698.00	.00	100.0
52-37-44 UNRESERVED FUND BALANCE	.00	.00	624,985.00	624,985.00	.0
52-37-45 MISC REVENUE/MODERE FEE	.00	39,266.67	31,000.00	( 8,266.67)	126.7
52-37-55 STATE FUNDS - NEW SEWER PLANT	.00	15,287,855.68	17,064,000.00	1,776,144.32	89.6
<b>TOTAL UTILITIES REVENUE</b>	<b>.00</b>	<b>17,065,633.36</b>	<b>19,120,657.00</b>	<b>2,055,023.64</b>	<b>89.3</b>
<b>TOTAL FUND REVENUE</b>	<b>.00</b>	<b>17,065,633.36</b>	<b>19,120,657.00</b>	<b>2,055,023.64</b>	<b>89.3</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM MAINT</u>					
52-71-11 SALARIES	.00	64,648.63	64,064.00	( 584.63)	100.9
52-71-13 EMPLOYEE BENEFITS	.00	36,156.03	33,904.00	( 2,252.03)	106.6
52-71-14 CLOTHING	.00	456.00	1,515.00	1,059.00	30.1
52-71-24 SEWER SYSTEM MAIN/REPAIR	.00	48,074.05	44,500.00	( 3,574.05)	108.0
52-71-25 EQUIPMENT SUPPLIES & MAINT	.00	8,083.31	12,000.00	3,916.69	67.4
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 IMPROVMENT	.00	.00	8,000.00	8,000.00	.0
52-71-57 SEWER LINE REPLACEMENT	.00	114,325.72	115,000.00	674.28	99.4
52-71-98 MOTOR POOL	.00	27,567.00	27,566.00	( 1.00)	100.0
<b>TOTAL SEWER SYSTEM MAINT</b>	<b>.00</b>	<b>300,425.96</b>	<b>311,149.00</b>	<b>10,723.04</b>	<b>96.6</b>
<u>SEWER TREATMENT</u>					
52-72-11 SALARIES	.00	70,395.71	64,272.00	( 6,123.71)	109.5
52-72-13 EMPLOYEE BENEFITS	.00	44,251.11	39,116.00	( 5,135.11)	113.1
52-72-14 CLOTHING ALLOWANCE	.00	703.45	405.00	( 298.45)	173.7
52-72-20 PROFFESIONAL SERVICES	.00	14,032.14	17,000.00	2,967.86	82.5
52-72-25 LAGOON SUPPLIES & MAINT	.00	30,521.34	34,200.00	3,678.66	89.2
52-72-26 BLD SUPPLIES & MAINT.	.00	28,527.55	25,400.00	( 3,127.55)	112.3
52-72-27 UTILITIES	.00	41,981.78	42,375.00	393.22	99.1
52-72-28 CHEMTECH FORD TESTING	.00	23,730.20	25,300.00	1,569.80	93.8
52-72-33 TRAVEL/EDUCATION	.00	2,555.80	1,500.00	( 1,055.80)	170.4
52-72-41 CHLORINE	.00	7,727.25	10,000.00	2,272.75	77.3
52-72-55 DEPRECIATION	.00	.00	250,000.00	250,000.00	.0
52-72-76 SEWER PLANT IMPROVMENTS	.00	393.67	.00	( 393.67)	.0
52-72-98 MOTOR POOL	.00	7,860.00	7,865.00	5.00	99.9
<b>TOTAL SEWER TREATMENT</b>	<b>.00</b>	<b>272,680.00</b>	<b>517,433.00</b>	<b>244,753.00</b>	<b>52.7</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
52-73-10 TRANSFER FUNDS TO GENERAL FUND	.00	21,504.00	21,500.00	( 4.00)	100.0
52-73-15 TRANSFER TO MOTOR POOL	.00	26,004.00	26,000.00	( 4.00)	100.0
52-73-34 ADMINISTRATIVE SERVICES	.00	254,376.00	254,380.00	4.00	100.0
52-73-56 2018 BOND (SEWER PLANT) INTERE	.00	37,286.57	38,000.00	713.43	98.1
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	5,095.00	5,095.00	.0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>.00</b>	<b>339,170.57</b>	<b>468,090.00</b>	<b>128,919.43</b>	<b>72.5</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>NEW SEWER PLANT CONSTRUCTION</u>					
52-74-20	PROFESSIONAL SERVICES NEW PLAN	.00	277,092.00	300,000.00	22,908.00 92.4
52-74-25	MISC SUPPLY/ITEMS NEW SEWER PL	.00	598.53	1,000.00	401.47 59.9
52-74-40	POWER FOR NEW SEWER PLANT	.00	158,674.32	200,000.00	41,325.68 79.3
52-74-42	ENGINEERING - CONST MANGEMENT	.00	591,622.60	600,000.00	8,377.40 98.6
52-74-45	CONSTRUCTION NEW SEWER PLANT	.00	12,519,850.03	13,000,000.00	480,149.97 96.3
52-74-47	PIPELINE SEWER CONSTRUCTION	.00	1,933,477.37	2,000,000.00	66,522.63 96.7
52-74-50	CITY PARTICIPATION IN PLANT	.00	884,183.56	884,184.00	.44 100.0
52-74-65	ENGINEER SEWER PLT (PRE PROJECT	.00	51,251.05	54,701.00	3,449.95 93.7
52-74-70	ENGINEER NEW SEWER PLT LOAN ADV	.00	.00	100.00	100.00 .0
52-74-72	DWQ LOAN ADV PAY BACK SEWER PL	.00	962,300.00	963,000.00	700.00 99.9
52-74-80	POWER LINE EXP SEWER PLANT PRO	.00	98,046.65	71,000.00 (	27,046.65) 138.1
52-74-85	POWER NEW SEWER-MISSED IN REQ	.00	5,646.18	.00 (	5,646.18) .0
	<b>TOTAL NEW SEWER PLANT CONSTRUCTIO</b>	<b>.00</b>	<b>17,482,742.29</b>	<b>18,073,985.00</b>	<b>591,242.71 96.7</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>.00</b>	<b>18,395,018.82</b>	<b>19,370,657.00</b>	<b>975,638.18 95.0</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>.00</b>	<b>( 1,329,385.46)</b>	<b>( 250,000.00)</b>	<b>1,079,385.46 (531.8)</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 30, 2019

ELECTRICITY UTILITY FUND

ASSETS

53-1113	CASH ALLOCATION FROM GEN FUND	960,372.76	
53-1311	ACCT REC UTILITY	328,837.51	
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		9,896,850.74

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	263.92	
53-2331	CUSTOMER DEPOSITS	35,485.76	
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	228,000.00	
	TOTAL LIABILITIES		1,632,084.08

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	136,758.23	
	BALANCE - CURRENT DATE	7,916,683.18	
	TOTAL FUND EQUITY		8,264,766.66
	TOTAL LIABILITIES AND EQUITY		9,896,850.74



SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
53-37-25 RENEW CHOICE POWER	.00	728.50	.00	( 728.50)	.0
53-37-48 ELECTRIC SALES INDUSTRIAL EXPT	.00	84,212.03	81,242.00	( 2,970.03)	103.7
53-37-49 ELECTRIC SALES RESIDENTIAL TAX	.00	2,833,289.49	2,907,236.00	73,946.51	97.5
53-37-50 ELECTRIC SALES COMMERCIAL TAX	.00	654,693.76	650,000.00	( 4,693.76)	100.7
53-37-51 ELECTRIC SALES COMMERCIAL EXPT	.00	541,249.43	537,000.00	( 4,249.43)	100.8
53-37-52 IMPACT FEES	.00	102,526.84	51,000.00	( 51,526.84)	201.0
53-37-54 ELECTRIC HOOKUP FEES	.00	33,928.02	37,500.00	3,571.98	90.5
53-37-55 RECONNECT FEE	.00	600.00	1,500.00	900.00	40.0
53-37-56 POWER CHARGED OTHER DEPTS.	.00	173,656.14	180,000.00	6,343.86	96.5
53-37-65 POWER HOOK UP NEW SUBDIVISION	.00	469,541.93	475,000.00	5,458.07	98.9
53-37-68 SUNDRY	.00	3,814.80	5,000.00	1,185.20	76.3
53-37-86 ASSIGNED FUNDS FROM GENERAL FU	.00	200,000.00	200,000.00	.00	100.0
TOTAL UTILITIES REVENUE	.00	5,098,240.94	5,125,478.00	27,237.06	99.5
TOTAL FUND REVENUE	.00	5,098,240.94	5,125,478.00	27,237.06	99.5

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
53-70-11 SALARIES	.00	426,346.32	436,469.00	10,122.68	97.7
53-70-13 EMPLOYEE BENEFITS	.00	229,875.47	229,633.00	( 242.47)	100.1
53-70-14 CLOTHING ALLOWANCE	.00	4,778.72	5,000.00	221.28	95.6
53-70-16 SAFETY EQUIPMENT/TESTING	.00	13,623.53	13,000.00	( 623.53)	104.8
53-70-24 PURCHASED POWER METERS	.00	15,446.86	19,125.00	3,678.14	80.8
53-70-25 PWR SYSTEM MAINT/SUPPLY/INVENT	.00	36,943.30	65,000.00	28,056.70	56.8
53-70-26 SUBSTATION REPAIR	.00	9,200.00	13,000.00	3,800.00	70.8
53-70-30 NEW HOOKUP/SUBDIVISION (ACT CD	.00	484,915.90	475,000.00	( 9,915.90)	102.1
53-70-31 PROFESSIONAL & TECHNICAL	.00	( 12,342.67)	32,000.00	44,342.67	( 38.6)
53-70-34 TRAVEL/EDUCATION	.00	9,168.52	9,700.00	531.48	94.5
53-70-43 POWER PURCHASED UMPA	.00	2,584,246.85	2,524,839.00	( 59,407.85)	102.4
53-70-44 UMPA SCADA	.00	1,199.51	5,480.00	4,280.49	21.9
53-70-45 SUVP PAYMENTS	.00	91,200.00	91,611.00	411.00	99.6
53-70-56 CAPITAL OUTLAY/SUBSTATION	.00	22,534.82	30,000.00	7,465.18	75.1
53-70-58 POWER SHOP IMPROVEMENTS	.00	.00	45,000.00	45,000.00	.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	.00	127,652.45	150,000.00	22,347.55	85.1
53-70-75 CAPITAL IMPR - ANNEXATION AREA	.00	39,191.56	50,000.00	10,808.44	78.4
53-70-92 NEW VEHICLE LEASING PAYMENT	.00	56,101.14	56,102.00	.86	100.0
53-70-98 MOTOR POOL	.00	42,354.00	42,350.00	( 4.00)	100.0
TOTAL PRODUCTION	.00	4,236,309.31	4,333,309.00	96,999.69	97.8
<u>ADMINISTRATIVE &amp; GENERAL</u>					
53-73-11 METER READER SALARIES	.00	7,922.60	8,260.00	337.40	95.9
53-73-13 EMPLOYEE BENEFITS	.00	719.34	748.00	28.66	96.2
53-73-24 OFFICE EXP & SUPPLIES	.00	523.50	958.00	434.50	54.7
53-73-30 ELECTRIC IMPACT FEE STUDY	.00	20,851.63	.00	( 20,851.63)	.0
53-73-34 ADMINISTRATIVE SVCES	.00	365,988.00	365,983.00	( 5.00)	100.0
53-73-55 SUBSTATION O&M	.00	5,168.33	9,000.00	3,831.67	57.4
53-73-71 TRANSFER FUNDS TO GENERAL FUND	.00	306,504.00	306,500.00	( 4.00)	100.0
53-73-72 TRANSFER FUNDS TO MOTOR POOL	.00	17,496.00	17,500.00	4.00	100.0
TOTAL ADMINISTRATIVE & GENERAL	.00	725,173.40	708,949.00	( 16,224.40)	102.3
<u>CAPITAL OUTLAY</u>					
53-74-43 DEPRECIATION	.00	.00	300,000.00	300,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	300,000.00	300,000.00	.0

SALEM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING JUNE 30, 2019

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEBT SERVICE</u>					
53-85-40 SALEM CAPITAL LLC REIMBURSEMEN	.00	.00	51,000.00	51,000.00	.0
53-85-75 FUNDS FOR RESERVE FUND	.00	.00	32,220.00	32,220.00	.0
TOTAL DEBT SERVICE	.00	.00	83,220.00	83,220.00	.0
TOTAL FUND EXPENDITURES	.00	4,961,482.71	5,425,478.00	463,995.29	91.5
NET REVENUE OVER EXPENDITURES	.00	136,758.23	( 300,000.00)	( 436,758.23)	45.6

SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 30, 2019

WASTE COLLECTION UTILITY FUND

ASSETS

54-1113	CASH ALLOCATION FROM GEN FUND	193,329.73	
54-1311	ACCT REC UTILITY	50,006.87	
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		450,634.51

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	18,442.33	
	BALANCE - CURRENT DATE	352,522.58	
	TOTAL FUND EQUITY		418,641.51
	TOTAL LIABILITIES AND EQUITY		450,634.51

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
54-37-31 WASTE COLLECTION	.00	461,028.70	460,000.00	( 1,028.70)	100.2
54-37-35 SOLID WASTE COLL OTHER DEPTS	.00	7,331.04	7,331.00	( .04)	100.0
54-37-41 RECYCLING COLLECTION FEE	.00	106,668.56	109,543.00	2,874.44	97.4
54-37-63 GARBAGE CAN SETUP FEE	.00	7,175.00	8,000.00	825.00	89.7
TOTAL UTILITIES REVENUE	.00	582,203.30	584,874.00	2,670.70	99.5
TOTAL FUND REVENUE	.00	582,203.30	584,874.00	2,670.70	99.5

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTE COLLECTION</u>					
54-62-11 SALARIES	.00	8,988.68	9,341.00	352.32	96.2
54-62-13 EMPLOYEES BENEFITS	.00	5,797.96	6,007.00	209.04	96.5
54-62-25 EQUIPMENT & SUPPLIES	.00	.00	3,451.00	3,451.00	.0
54-62-34 ADMINISTRATIVE SERVICES	.00	92,940.00	92,944.00	4.00	100.0
54-62-44 REFUSE CONTAINERS-EQUIPMENT	.00	28,258.87	30,600.00	2,341.13	92.4
54-62-50 OTHER LANDFILL CHARGES	.00	415.56	1,500.00	1,084.44	27.7
54-62-51 GREEN WASTE MAINT/YARD	.00	1,176.00	2,400.00	1,224.00	49.0
54-62-55 REPUBLIC SERVICES COLL FEE	.00	146,383.12	148,068.00	1,684.88	98.9
54-62-60 SUVSWD (TRANSFER STATION)	.00	129,752.04	133,346.00	3,593.96	97.3
54-62-61 SUVSWD - MUNICIPAL FIXED SERVI	.00	15,699.96	15,708.00	8.04	100.0
54-62-75 TRANSFER TO GENERAL FUND	.00	25,500.00	25,500.00	.00	100.0
54-62-98 TRANSFER FUNDS TO MOTOR POOL	.00	18,000.00	18,000.00	.00	100.0
TOTAL WASTE COLLECTION	.00	472,912.19	486,865.00	13,952.81	97.1
 <u>RECYCLING PROGRAM</u>					
54-70-55 REPUBLIC SERVICE - RECYCLING	.00	76,724.78	75,741.00	( 983.78)	101.3
54-70-60 SUVSWD - RECYCLING TONAGE	.00	14,124.00	16,481.00	2,357.00	85.7
TOTAL RECYCLING PROGRAM	.00	90,848.78	92,222.00	1,373.22	98.5
 <u>CAPITAL OUTLAY</u>					
54-74-90 RESERVE FUND	.00	.00	5,787.00	5,787.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	5,787.00	5,787.00	.0
TOTAL FUND EXPENDITURES	.00	563,760.97	584,874.00	21,113.03	96.4
NET REVENUE OVER EXPENDITURES	.00	18,442.33	.00	( 18,442.33)	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 30, 2019

PRESSURIZED IRRIGATION

ASSETS

55-1113	CASH ALLOCATION TO OTHER FUNDS	782,990.71	
55-1150	PTIF 2007 BOND RESERVE FUND	539,769.33	
55-1311	ACCT REC UTILITY	75,919.20	
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		14,169,237.82

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	38,347.83	
	BALANCE - CURRENT DATE	833,976.83	
	TOTAL FUND EQUITY		7,950,326.15
	TOTAL LIABILITIES AND EQUITY		14,169,237.82

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
55-37-13	PI CONNECTION HOOK UP	.00	29,250.00	31,875.00	2,625.00 91.8
55-37-21	INTEREST INCOME	.00	14,568.15	13,000.00 (	1,568.15) 112.1
55-37-33	P.I. MONTHLY BILLING	.00	859,241.65	863,866.00	4,624.35 99.5
55-37-35	P.I. IMPACT FEE	.00	124,020.00	135,150.00	11,130.00 91.8
55-37-37	MONEY FROM RESERVE	.00	.00	30,000.00	30,000.00 .0
55-37-41	PI CHARGED OTHER DEPARTMENTS	.00	49,788.00	49,794.00	6.00 100.0
	TOTAL UTILITIES REVENUE	.00	1,076,867.80	1,123,685.00	46,817.20 95.8
	TOTAL FUND REVENUE	.00	1,076,867.80	1,123,685.00	46,817.20 95.8



SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
55-70-11 SALARIES	.00	95,132.75	119,127.00	23,994.25	79.9
55-70-13 EMPLOYEE BENEFITS	.00	37,573.39	53,053.00	15,479.61	70.8
55-70-25 EQUIPMENT SUPPLIES & MANT	.00	47,540.35	50,000.00	2,459.65	95.1
55-70-30 P.I. EQUIP REPLACE/RESERVE	.00	13,154.40	48,293.00	35,138.60	27.2
55-70-35 UTILITIES (POWER)	.00	19,908.44	21,486.00	1,577.56	92.7
55-70-41 NEW EQUIPMENT	.00	27,594.22	30,000.00	2,405.78	92.0
55-70-54 PI LINE AT NEW SEWER PLANT	.00	27,810.00	30,000.00	2,190.00	92.7
55-70-60 WATER DELIVERY FEES	.00	151,241.38	150,000.00	( 1,241.38)	100.8
55-70-63 LOST GENERATION FOR STRAWBERRY	.00	.00	10,110.00	10,110.00	.0
55-70-65 PROFESSIONAL SERVICES	.00	25,739.43	18,800.00	( 6,939.43)	136.9
TOTAL PRODUCTION	.00	445,694.36	530,869.00	85,174.64	84.0
<u>P.I. SYSTEM CONSTRUCTION</u>					
55-71-65 DEPRECIATION	.00	.00	275,000.00	275,000.00	.0
TOTAL P.I. SYSTEM CONSTRUCTION	.00	.00	275,000.00	275,000.00	.0
<u>ADMINISTRATIVE &amp; GENERAL</u>					
55-73-60 ADMINISTRATIVE	.00	283,860.00	283,854.00	( 6.00)	100.0
55-73-80 MOTOR POOL	.00	23,272.00	23,276.00	4.00	100.0
TOTAL ADMINISTRATIVE & GENERAL	.00	307,132.00	307,130.00	( 2.00)	100.0
<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	.00	20,004.00	20,000.00	( 4.00)	100.0
55-74-65 TRANSFER FUNDS TO GENERAL FUND	.00	54,504.00	54,500.00	( 4.00)	100.0
TOTAL CAPITAL OUTLAY/DEBT SERVICE	.00	285,693.61	285,686.00	( 7.61)	100.0
TOTAL FUND EXPENDITURES	.00	1,038,519.97	1,398,685.00	360,165.03	74.3
NET REVENUE OVER EXPENDITURES	.00	38,347.83	( 275,000.00)	( 313,347.83)	13.9

SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 30, 2019

STORM DRAIN

<u>ASSETS</u>			
56-1113	CASH ALLOCATION TO OTHER FUNDS	53,386.84	
56-1311	ACCT REC UTILITY	16,239.29	
56-1631	STORM DRAIN SYSTEM	2,264,588.00	
56-1662	ACCUMULATED DEPRECIATION	( 248,508.00)	
	TOTAL ASSETS		<u>2,085,706.13</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
56-2224	COMPENSATED ABSENCE	2,625.00	
	TOTAL LIABILITIES		2,625.00
<u>FUND EQUITY</u>			
56-2810	UNAPPROPRIATED SURPLUS	2,083,134.12	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	( 52.99)	
	BALANCE - CURRENT DATE	( 52.99)	
	TOTAL FUND EQUITY		<u>2,083,081.13</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,085,706.13</u>

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING JUNE 30, 2019

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
56-37-10 MONTHLY BILLING	.00	187,050.84	191,618.00	4,567.16	97.6
56-37-20 STORM DRAIN (OTHER DEPT)	.00	1,123.20	1,123.00	( .20)	100.0
56-37-30 SWPPP REVIEWS NEW CONSTRUCTION	.00	3,400.00	14,500.00	11,100.00	23.5
<b>TOTAL UTILITIES REVENUE</b>	<b>.00</b>	<b>191,574.04</b>	<b>207,241.00</b>	<b>15,666.96</b>	<b>92.4</b>
<b>TOTAL FUND REVENUE</b>	<b>.00</b>	<b>191,574.04</b>	<b>207,241.00</b>	<b>15,666.96</b>	<b>92.4</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM DRAIN EXPES PRODUCTION</u>					
56-70-11 SALARIES	.00	9,316.32	9,316.00	( .32)	100.0
56-70-13 BENIFITS	.00	2,752.70	2,752.00	( .70)	100.0
56-70-25 EQUIPMENT SUPPLIES AND MAINT	.00	8,127.75	6,000.00	( 2,127.75)	135.5
56-70-30 STORM WATER MANAGEMENT PROG	.00	32,358.22	45,000.00	12,641.78	71.9
56-70-65 PROFESSIONAL SERVICES	.00	357.52	8,500.00	8,142.48	4.2
56-70-98 MOTOR POOL	.00	5,510.00	5,500.00	( 10.00)	100.2
TOTAL STORM DRAIN EXPES PRODUCTION	.00	58,422.51	77,068.00	18,645.49	75.8
<u>ADMINISTRATIVE &amp; GENERAL</u>					
56-73-45 STORM WATER MASTER PLAN	.00	16,508.52	6,000.00	( 10,508.52)	275.1
56-73-60 ADMINISTRATION SERVICES	.00	97,200.00	97,196.00	( 4.00)	100.0
56-73-64 MOTOR POOL	.00	8,000.00	8,000.00	.00	100.0
56-73-71 TRANSFER TO GENERAL	.00	11,496.00	11,500.00	4.00	100.0
TOTAL ADMINISTRATIVE & GENERAL	.00	133,204.52	122,696.00	( 10,508.52)	108.6
<u>CAPITAL OUTLAY</u>					
56-74-30 UNRESERVED FUND - SAVINGS	.00	.00	7,477.00	7,477.00	.0
56-74-33 DEPRECIATION EXPENSE	.00	.00	75,000.00	75,000.00	.0
TOTAL CAPITAL OUTLAY	.00	.00	82,477.00	82,477.00	.0
TOTAL FUND EXPENDITURES	.00	191,627.03	282,241.00	90,613.97	67.9
NET REVENUE OVER EXPENDITURES	.00	( 52.99)	( 75,000.00)	( 74,947.01)	( .1)

SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 30, 2019

MOTOR POOL FUND

<u>ASSETS</u>		
61-1113	CASH ALLOCATION FROM GEN FUND	37,607.86
61-1161	AUTOS	1,652,336.11
61-1651	EQUIPMENT	32,429.15
61-1662	ACCUMULATED DEPRECIATION	( 1,259,157.17)
	TOTAL ASSETS	<u>463,215.95</u>
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
61-2220	ACCOUNTS PAYABLE	<u>10,853.00</u>
	TOTAL LIABILITIES	10,853.00
<u>FUND EQUITY</u>		
	UNAPPROPRIATED FUND BALANCE:	
61-2933	MINI BOOM TRUCK LEASE	116,293.00
61-2981	FUND BALANCE	228,872.49
	REVENUE OVER EXPENDITURES - YTD	<u>107,197.46</u>
	BALANCE - CURRENT DATE	<u>452,362.95</u>
	TOTAL FUND EQUITY	<u>452,362.95</u>
	TOTAL LIABILITIES AND EQUITY	<u>463,215.95</u>

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 12 MONTHS ENDING JUNE 30, 2019

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
61-36-30 INSURANCE REIMBURSEMENT	.00	1,347.18	1,347.00	( .18)	100.0
61-36-50 SOLD VEHICLES - MOTOR POOL	.00	1,450.00	1,450.00	.00	100.0
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>.00</b>	<b>2,797.18</b>	<b>2,797.00</b>	<b>( .18)</b>	<b>100.0</b>
<u>FUND REVENUE</u>					
61-38-10 GENERAL FUND	.00	222,034.00	222,034.00	.00	100.0
61-38-51 WATER FUND	.00	59,398.00	59,398.00	.00	100.0
61-38-52 SEWER FUND	.00	61,431.00	61,431.00	.00	100.0
61-38-53 ELECTRIC FUND	.00	59,850.00	59,850.00	.00	100.0
61-38-60 SOLID WASTE	.00	18,000.00	18,000.00	.00	100.0
61-38-65 P.I. FUND	.00	43,276.00	43,276.00	.00	100.0
61-38-67 STORM DRAIN	.00	13,500.00	13,500.00	.00	100.0
<b>TOTAL FUND REVENUE</b>	<b>.00</b>	<b>477,489.00</b>	<b>477,489.00</b>	<b>.00</b>	<b>100.0</b>
<b>TOTAL FUND REVENUE</b>	<b>.00</b>	<b>480,286.18</b>	<b>480,286.00</b>	<b>( .18)</b>	<b>100.0</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERNAL SERVICE EXPENDITURES</u>					
61-80-13 EMPLOYEE BENEFITS	.00	9,582.87	10,000.00	417.13	95.8
61-80-27 MOTOR POOL- PW\STORM\ENGINEER	.00	8,464.40	10,000.00	1,535.60	84.6
61-80-28 MOTOR POOL--POLICE DEPARTMENT	.00	36,617.26	42,000.00	5,382.74	87.2
61-80-29 MOTOR POOL--FIRE DEPARTMENT	.00	5,927.20	6,000.00	72.80	98.8
61-80-31 MOTOR POOL CITY STREET DEPT	.00	27,043.37	33,000.00	5,956.63	82.0
61-80-32 MOTOR POOL - PARKS\REC\CEMETER	.00	27,857.37	25,000.00	( 2,857.37)	111.4
61-80-34 MOTOR POOL- WATER\PI	.00	15,026.43	13,608.00	( 1,418.43)	110.4
61-80-35 MOTOR POOL--SEWER DEPARTMENT	.00	4,308.52	9,608.00	5,299.48	44.8
61-80-36 MOTOR POOL- POWER\ELEC DEPT.	.00	15,473.13	15,000.00	( 473.13)	103.2
61-80-38 MOTOR POOL--AMBULANCE	.00	2,681.96	3,240.00	558.04	82.8
61-80-41 MISC MATERIALS & REPAIRS	.00	9,112.25	9,000.00	( 112.25)	101.3
61-80-42 VEHICLE ALLOWANCE	.00	38,775.00	49,000.00	10,225.00	79.1
61-80-51 AUTO INSURANCE	.00	25,956.93	26,000.00	43.07	99.8
61-80-52 BACK HOES/LOADER- LEASE	.00	47,296.36	48,000.00	703.64	98.5
61-80-53 NEW EQUIPMENT PURCHASE	.00	98,965.67	99,000.00	34.33	100.0
61-80-54 DEPRECIATION	.00	.00	149,624.00	149,624.00	.0
61-80-77 MOTOR POOL RESERVE FUND	.00	.00	22,206.00	22,206.00	.0
<b>TOTAL INTERNAL SERVICE EXPENDITURES</b>	<b>.00</b>	<b>373,088.72</b>	<b>570,286.00</b>	<b>197,197.28</b>	<b>65.4</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>.00</b>	<b>373,088.72</b>	<b>570,286.00</b>	<b>197,197.28</b>	<b>65.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>.00</b>	<b>107,197.46</b>	<b>( 90,000.00)</b>	<b>( 197,197.46)</b>	<b>119.1</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 30, 2019

PERPETUAL CARE TRUST FUND

ASSETS

74-1113	CASH ALLOCATION FROM GEN FUND	1.00	
74-1151	PTIF SAVINGS FUND PP CARE	62,602.93	
	TOTAL ASSETS		62,603.93

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
74-2981	TRUST FUND BALANCE	58,516.99	
	REVENUE OVER EXPENDITURES - YTD	4,086.94	
	BALANCE - CURRENT DATE		62,603.93
	TOTAL FUND EQUITY		62,603.93
	TOTAL LIABILITIES AND EQUITY		62,603.93



SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 12 MONTHS ENDING JUNE 30, 2019

PERPETUAL CARE TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
74-34-82 PERPETUAL CARE	.00	2,463.80	.00	( 2,463.80)	.0
TOTAL CHARGES FOR SERVICES	.00	2,463.80	.00	( 2,463.80)	.0
<u>MISCELLANEOUS REVENUE</u>					
74-36-10 INTEREST EARNED	.00	1,623.14	.00	( 1,623.14)	.0
TOTAL MISCELLANEOUS REVENUE	.00	1,623.14	.00	( 1,623.14)	.0
TOTAL FUND REVENUE	.00	4,086.94	.00	( 4,086.94)	.0
NET REVENUE OVER EXPENDITURES	.00	4,086.94	.00	( 4,086.94)	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
JUNE 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  
JUNE 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