

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 31, 2019

GENERAL FUND

ASSETS

10-1111	BANK OF AMERICAN FORK CHECKING	(	1,273,915.59)	
10-1112	BANK OF AMERICAN FORK SAVINGS		8,311.02	
10-1113	CASH ALLOCATION TO OTHER FUNDS	(	5,100,910.84)	
10-1117	AR SUBDIVISON BOND (HA5, OVERL		2,427.51	
10-1120	XPRESS DEPOSIT ACCOUNT		11,626.96	
10-1131	PETTY CASH		125.00	
10-1140	RETURNED CHECKS		3,330.06	
10-1151	PTIF SAVINGS ACCOUNT		6,910,350.69	
10-1155	PTIF GRAVEL PIT RECLAMATION		131,254.11	
10-1160	UTILITY ACCOUNTS RECEIVABLE		22,337.09	
10-1161	ACCOUNTS RECEIVABLE (INVOICED)		137,032.39	
10-1165	A/R ENERGY TAX		21,325.53	
10-1169	AR FOR SALES/ENG/PHONE TAX		3,389.00	
10-1176	AR CASH CLEARINING ACCT	(	50.00)	
10-1177	PROPERTY TAXES RECEIVALBE		978,229.00	
10-1178	ALLOWANCE DOUBTFUL ACCOUNTS	(	4,158.00)	
10-1199	MISS SALEM SCHOLARSHIP ACCT		26,565.88	
	TOTAL ASSETS			1,877,269.81

LIABILITIES AND EQUITY

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 31, 2019

GENERAL FUND

LIABILITIES

10-2211	PAYROLL ACCOUNTS PAYABLE	16,799.06	
10-2215	UTILITY BILL DONATION PAYABLE	1,279.17	
10-2220	ACCOUNTS PAYABLE	1,670,276.74	
10-2221	SOCIAL SECURITY TAX WITHHELD	130.75	
10-2222	FEDERAL WITHHOLDING TAX	(80.82)	
10-2223	STATE WITHHOLDING TAX	9,082.99	
10-2230	PEHP HEALTH & DENTAL	(122,258.90)	
10-2231	RETIREMENT PAYABLE	(13,632.26)	
10-2232	WORKER'S COMPENSATION	(1,757.33)	
10-2233	LIFE INSURANCE	(10,269.07)	
10-2234	EYE MED INSURANCE	.39	
10-2235	STATE UNEMPLOYMENT (WORK FORCE	1,450.81	
10-2236	EMPLOYEE ADD. INS. PAYABLE	(217.77)	
10-2237	EMPLOYEE SHARE OF INS. PROVIDENT	(407.90)	
10-2240	ULGT LONG TERM CARE	(1,931.20)	
10-2242	EMPLOYEE RETIREMENT LOAN	.50	
10-2243	EMPLOYEES 401-K PLAN	18,299.72	
10-2244	MISC. DEDUCTION ACCOUNT	687.72	
10-2245	COURT SURCHARGE - STATE	7,419.15	
10-2246	457 CONTRIBUTIONS PAYABLE	(3,770.00)	
10-2247	ABEYANCE FEE	(338.89)	
10-2249	POLICE DRUG ARREST \$	15.46	
10-2251	EMPLOYEE ROTH IRA PAYABLE	3,770.00	
10-2265	GRAVEL PIT RECLAMATION PAYABLE	121,430.81	
10-2273	SALEM PARK - TRAILS TREES/SIGN	9,600.00	
10-2274	50 N IMPROVEMENTS (SALEM HEIGH	35,355.61	
10-2278	HARVEST RIDGE HA5 FY 2019	13,098.00	
10-2291	CONNECTORS AGREEMENT PAYABLE	123,993.36	
10-2292	VOIDED CHECKS - REISSUED (2015	72.98	
10-2293	VOIDED CHECKS - REISSUED (2016	791.64	
10-2294	VOIDED CHECKS - REISSUED (2017	965.18	
10-2295	VOIDED CHECKS - REISSUED (2018	347.95	
10-2299	MISS SALEM SCHOLARSHIP FUND	26,565.88	
10-2305	CASH BOND KENS AUTO	2,635.50	
10-2306	ORCHARD FARMS CEMETERY FENCE	16,000.01	
10-2307	10% CASH WARRANTY BOND - SUBDI	1,034,057.55	
10-2316	SALEM PARK MISC CASH BOND	114,690.00	
10-2317	EXAVATION CASH BOND	1,000.00	
10-2319	JR RENTS SUBDIVISION - SADE CHR	10,630.00	
10-2325	SESD POWER BUYOUT HOLDING	10,000.00	
10-2419	SUB DIV STREET SIGN PAYABLE	27,127.73	
10-2420	HA-5 SLURRY SEAL BOND	206,038.76	
10-2422	SIDEWALK BOND PAYABLE	25,135.00	
10-2423	IMPROVEMENT BONDS PAYABLE	161,852.70	
		3,515,936.98	

TOTAL LIABILITIES

3,515,936.98

FUND EQUITY

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

GENERAL FUND

UNAPPROPRIATED FUND BALANCE:	
10-2981 UNAPPROPRATED SURPLUS - BEGINN	(2,453,264.04)
REVENUE OVER EXPENDITURES - YTD	(104,725.45)
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BALANCE - CURRENT DATE	(2,557,989.49)
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TOTAL FUND EQUITY	(1,638,667.17)
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TOTAL LIABILITIES AND EQUITY	1,877,269.81
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SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	CURRENT YR PROPERTY TAX	35,431.38	800,285.54	747,360.00 (	52,925.54) 107.1
10-31-20	PRIOR YR PROPERTY TAX (REDEMP)	20,138.65	25,814.79	60,000.00	34,185.21 43.0
10-31-25	OTHER PROPERTY TAX	5,567.59	45,349.91	79,040.00	33,690.09 57.4
10-31-30	SALES AND USE TAX	90,074.99	664,798.55	1,086,175.00	421,376.45 61.2
10-31-45	PHONE SALES/USE TAX	4,470.69	32,292.70	57,600.00	25,307.30 56.1
10-31-50	ENERGY SALES & USE TAX	40,789.33	231,118.82	393,849.00	162,730.18 58.7
	TOTAL TAXES	196,472.63	1,799,660.31	2,424,024.00	624,363.69 74.2
<u>LICENSES & PERMITS</u>					
10-32-10	BUSINESS LICENSE	650.00	6,380.00	6,175.00 (	205.00) 103.3
10-32-18	POWER POLE RENTAL	15,084.00	20,761.50	20,762.00	.50 100.0
10-32-20	FRANCHISE FEE	.00	19,678.24	38,000.00	18,321.76 51.8
10-32-22	CELL PHONE TOWERS	2,774.58	20,003.64	36,504.00	16,500.36 54.8
10-32-25	ANIMAL LICENSE & CONTROL	85.00	145.00	500.00	355.00 29.0
10-32-30	EXCAVATION PERMIT ON ROADS	169.50	658.70	1,000.00	341.30 65.9
10-32-90	BUILDING CONST PERMITS	16,346.29	137,757.65	247,500.00	109,742.35 55.7
10-32-92	BUILDING PLAN CHECK FEE	3,365.00	23,855.49	35,500.00	11,644.51 67.2
10-32-94	1% ST. SURCHG. BUILDING PERMIT	(531.75)	(367.80)	100.00	467.80 (367.8)
10-32-96	MISC/BUILDING INSPECTION FEES	375.00	1,725.00	5,000.00	3,275.00 34.5
	TOTAL LICENSES & PERMITS	38,317.62	230,597.42	391,041.00	160,443.58 59.0
<u>INTERGOVERNMENTAL</u>					
10-33-16	PLAT FILING FEES (PRE/FINAL)	459.00	31,340.00	42,263.00	10,923.00 74.2
10-33-18	SUBDIVISION INSPECTION FEE	741.20	132,579.07	249,850.00	117,270.93 53.1
10-33-25	LATE PAYMENT PENALTIES FEE	4,542.72	29,086.67	72,000.00	42,913.33 40.4
10-33-26	BAD DEBT ACCOUNTS COLLECTED	259.17	516.06	2,000.00	1,483.94 25.8
10-33-56	CLASS B&C ROAD ALLOTMENT	71,952.50	204,230.96	367,000.00	162,769.04 55.7
10-33-60	LIBRARY FUND (DONATIONS)	511.80	44,177.81	10,000.00 (	34,177.81) 441.8
10-33-61	LIBRARY SALES/FEES	2,217.06	8,974.92	13,300.00	4,325.08 67.5
10-33-85	CLASS A BEER LICENSE	.00	1,500.00	1,500.00	.00 100.0
	TOTAL INTERGOVERNMENTAL	80,683.45	452,405.49	757,913.00	305,507.51 59.7

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-10 ADMINISTRATIVE SERVICES	120,647.00	844,529.00	1,447,760.00	603,231.00	58.3
10-34-22 FIRE DEPT PROTECTION SERVICE	.00	23,268.10	45,000.00	21,731.90	51.7
10-34-25 AMBULANCE SERVICE FEES	8,821.10	69,364.71	120,000.00	50,635.29	57.8
10-34-32 DONATIONS POLICE (SPEED SIGN)	.00	5,000.00	.00	(5,000.00)	.0
10-34-33 POLICE OFFICER HIGH SCHOOL	.00	30,576.00	61,152.00	30,576.00	50.0
10-34-34 POLICE WAGES SPECIAL ASSIGNMEN	97.00	271.50	2,500.00	2,228.50	10.9
10-34-44 PARK RESERVATIONS	280.00	965.00	2,000.00	1,035.00	48.3
10-34-45 COMMUNITY CENTER RENTAL	2,800.00	11,050.00	21,000.00	9,950.00	52.6
10-34-51 SALE OF CEMETERY LOTS	9,809.60	45,992.20	60,000.00	14,007.80	76.7
10-34-53 BURIAL FEES	3,400.00	19,000.00	35,000.00	16,000.00	54.3
10-34-60 NEW UTILITY HOOKUP FEE	650.00	4,700.00	8,000.00	3,300.00	58.8
10-34-70 CITY PROPERTY HOME RENTAL	850.00	4,675.00	10,200.00	5,525.00	45.8
10-34-75 ASSISTANCE HIGHLINE CANAL BREA	.00	20,156.00	.00	(20,156.00)	.0
TOTAL CHARGES FOR SERVICES	147,354.70	1,079,547.51	1,812,612.00	733,064.49	59.6
<u>FINES & FORFEITURES</u>					
10-35-11 COURT FINES	548.09	16,600.26	40,390.00	23,789.74	41.1
TOTAL FINES & FORFEITURES	548.09	16,600.26	40,390.00	23,789.74	41.1
<u>MISCELLANEOUS REVENUE</u>					
10-36-10 INTEREST EARNED	18,157.86	107,791.80	60,000.00	(47,791.80)	179.7
10-36-19 REBATES TO CITY	.00	10,992.00	.00	(10,992.00)	.0
10-36-26 TRANSFER FROM REC I.F. FUND 37	.00	.00	137,587.00	137,587.00	.0
10-36-28 TRANSFER FROM P.S.I.F. FUND 37	.00	.00	260,827.00	260,827.00	.0
10-36-60 DIVIDENDS FROM INSURANCE	.00	13,028.60	10,000.00	(3,028.60)	130.3
10-36-70 SALE OF CITY PROPERTY	.00	49.00	2,000.00	1,951.00	2.5
10-36-77 WEED ABATEMENT CHARGES	.00	.00	1,000.00	1,000.00	.0
10-36-80 DUI POLICE GRANT	881.26	10,429.68	.00	(10,429.68)	.0
10-36-83 TRAFFIC SCHOOL	.00	1,220.00	4,000.00	2,780.00	30.5
10-36-85 SALEM DAY FIREWORKS DONATIONS	10.00	30.00	1,000.00	970.00	3.0
10-36-86 ANNEXATION FEES	.00	350.00	250.00	(100.00)	140.0
10-36-88 SALEM DAYS DONATION SPONSORS	.00	7,500.00	7,500.00	.00	100.0
10-36-89 POND TOWN CHRISTMAS	10.00	50.00	100.00	50.00	50.0
10-36-90 SUNDRY	582.00	3,643.84	6,000.00	2,356.16	60.7
10-36-91 0 MISC REVENUE (NEVER HAVE \$)	(673.62)	.00	.00	.00	.0
10-36-92 SALEM CITY CALENDARS DONATION	1,550.00	1,721.00	1,900.00	179.00	90.6
10-36-93 DONATION FROM DEVELOPER (PARK)	.00	41,151.00	.00	(41,151.00)	.0
10-36-94 SALES TAX SELLER DISCOUNT	138.34	1,350.72	2,000.00	649.28	67.5
10-36-95 SUMMER CONCERT DONATIONS	.00	799.00	.00	(799.00)	.0
10-36-96 SEINOR CITIZEN PROGRAM	1,195.90	7,970.60	8,000.00	29.40	99.6
TOTAL MISCELLANEOUS REVENUE	21,851.74	208,077.24	502,164.00	294,086.76	41.4

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 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	200.00	2,195.00	.00	(2,195.00)	.0
10-37-10 BASEBALL/SOFTBALL PROGRAMS	455.00	3,021.26	30,000.00	26,978.74	10.1
10-37-11 T-BALL/COACH PITCH	.00	397.00	6,500.00	6,103.00	6.1
10-37-12 START UP BASEBALL	.00	.00	1,650.00	1,650.00	.0
10-37-13 SOFTBALL (COED ADULT LEAGUE)	150.00	7,678.22	14,600.00	6,921.78	52.6
10-37-15 MENS SOFTBALL LEAGUE	.00	390.00	.00	(390.00)	.0
10-37-17 SNACK SHACK REVENUE	.00	16,862.79	54,000.00	37,137.21	31.2
10-37-20 BASKETBALL	295.00	29,775.00	26,500.00	(3,275.00)	112.4
10-37-21 SOARING HOOPSTERS (BASKETBALL)	370.00	4,108.00	3,000.00	(1,108.00)	136.9
10-37-22 ADULT BASKETBALL	1,025.00	9,295.00	12,000.00	2,705.00	77.5
10-37-24 WOMEN SOCCER LEAGE	.00	460.00	1,200.00	740.00	38.3
10-37-25 SOCCER ASSOCIATION	1,318.00	13,556.00	25,000.00	11,444.00	54.2
10-37-27 INDOOR SOCCER ACCT	74.00	2,683.00	3,000.00	317.00	89.4
10-37-30 TACKLE FOOTBALL	.00	12,850.84	19,000.00	6,149.16	67.6
10-37-31 FLAG FOOTBALL	.00	9,661.00	7,000.00	(2,661.00)	138.0
10-37-34 GRASS VOLLEYBALL	.00	.00	1,500.00	1,500.00	.0
10-37-35 VOLLEYBALL	.00	6,744.32	3,200.00	(3,544.32)	210.8
10-37-40 YOUTH TENNIS	.00	1,832.00	4,500.00	2,668.00	40.7
10-37-45 FISHING	15.00	15.00	550.00	535.00	2.7
10-37-50 WRESTLING PROGRAM	.00	2,856.00	2,500.00	(356.00)	114.2
10-37-55 CHEERLEADING	.00	9,976.50	22,000.00	12,023.50	45.4
10-37-59 GYMNASTICS	660.00	4,810.00	6,000.00	1,190.00	80.2
10-37-60 RODEO ARENA	.00	.00	1,100.00	1,100.00	.0
10-37-63 DANCE	440.00	2,256.00	2,500.00	244.00	90.2
10-37-64 TUFF KIDS	110.00	1,120.00	1,400.00	280.00	80.0
10-37-65 BASEBALL PARKS SIGN DONATION	.00	.00	3,000.00	3,000.00	.0
10-37-66 YOUTH TRACK & FIELD	.00	.00	3,000.00	3,000.00	.0
10-37-69 HUNTER SAFETY	135.00	825.00	800.00	(25.00)	103.1
10-37-71 RECREATION YOUNG PERFORMERS	.00	7,556.00	2,000.00	(5,556.00)	377.8
10-37-72 CAMPS AND CLINICS RECREATION	195.00	2,280.00	4,000.00	1,720.00	57.0
10-37-73 POND TOWN BOUTIQUE - RECREATIO	100.00	1,461.39	14,000.00	12,538.61	10.4
10-37-75 RECREATION PARK RENTAL FEE	.00	14,193.50	16,000.00	1,806.50	88.7
10-37-76 RECREATION TOURNAMENTS	.00	.00	6,000.00	6,000.00	.0
10-37-77 BIKE RACE (TOUR DE SALEM)	.00	5,244.32	9,500.00	4,255.68	55.2
10-37-80 SPECIAL EVENTS	.00	15.00	2,300.00	2,285.00	.7
10-37-81 TREE PROGRAM	.00	.00	500.00	500.00	.0
10-37-83 NEBO SCHOOL AGREEMENT	.00	3,730.52	2,200.00	(1,530.52)	169.6
10-37-85 DONATIONS FOR RECREATION	.00	.00	500.00	500.00	.0
TOTAL RECREATION PROGRAMS	5,542.00	177,848.66	316,400.00	138,551.34	56.2
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-38-15 FUND TRANSFER FROM ENTERPRISE	38,501.00	269,507.00	462,000.00	192,493.00	58.3
10-38-20 TRANSFERS FROM CAPITAL IMPROVM	.00	.00	552,078.00	552,078.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	38,501.00	269,507.00	1,014,078.00	744,571.00	26.6

SALEM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	529,271.23	4,234,243.89	7,258,622.00	3,024,378.11	58.3

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-11 SALARIES	3,500.00	11,600.00	29,400.00	17,800.00	39.5
10-41-23 TRAVEL/EDUCATION	552.40	1,082.40	1,000.00	(82.40)	108.2
10-41-25 ECONOMIC DEVELOPMENT COMM	.00	.00	1,000.00	1,000.00	.0
10-41-52 YOUTH IN ACTION	.00	.00	1,500.00	1,500.00	.0
TOTAL LEGISLATIVE	4,052.40	12,682.40	32,900.00	20,217.60	38.6
<u>JUDICIAL</u>					
10-42-11 SALARIES	2,168.00	17,110.43	29,155.00	12,044.57	58.7
10-42-13 EMPLOYEE BENEFITS	1,488.34	10,764.28	18,776.00	8,011.72	57.3
10-42-34 SALEM YOUTH COUNCIL	61.81	(656.13)	6,000.00	6,656.13	(10.9)
TOTAL JUDICIAL	3,718.15	27,218.58	53,931.00	26,712.42	50.5
<u>ADMINISTRATION</u>					
10-44-11 SALARIES	10,344.37	85,070.43	149,308.00	64,237.57	57.0
10-44-13 EMPLOYEES BENEFITS	4,615.09	34,008.98	61,052.00	27,043.02	55.7
10-44-16 COLLECTION FEE UTILITY ACCTS	.00	178.50	2,000.00	1,821.50	8.9
10-44-17 INTEREST REFUND ON CASH BONDS	1,023.29	7,979.30	.00	(7,979.30)	.0
10-44-22 PUBLIC NOTICES	122.10	433.50	400.00	(33.50)	108.4
10-44-23 TRAVEL/EDUCATION	.00	40.00	200.00	160.00	20.0
10-44-24 OFFICE SUPPLIES & EXPEN	3,392.39	10,070.78	20,860.00	10,789.22	48.3
10-44-25 EQUIPMENT/BUILDING O&M	122.31	1,804.78	7,140.00	5,335.22	25.3
10-44-27 TELEPHONE/CELL PHONE/RADIO	2,130.71	17,129.52	36,900.00	19,770.48	46.4
10-44-29 UTILITIES	1,836.52	7,572.86	16,932.00	9,359.14	44.7
10-44-30 UTILITY BILLS	1,685.21	10,233.19	23,640.00	13,406.81	43.3
10-44-38 MISC EXPENSES	2,734.21	45,952.88	61,000.00	15,047.12	75.3
10-44-50 SALEM CALENDARS	.00	4,737.72	5,150.00	412.28	92.0
10-44-74 EQUIPMENT PURCHASE	.00	.00	4,000.00	4,000.00	.0
10-44-80 COMPUTER SOFTWARE SUPPORT	3,816.94	24,681.41	35,020.00	10,338.59	70.5
10-44-90 2008 SALES TAX REVENUE BOND	.00	126,029.90	126,036.00	6.10	100.0
TOTAL ADMINISTRATION	31,823.14	375,923.75	549,638.00	173,714.25	68.4

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
10-45-11 SALARIES	7,022.08	60,839.51	104,905.00	44,065.49	58.0
10-45-13 EMPLOYEE BENEFITS	2,573.28	19,573.08	36,458.00	16,884.92	53.7
10-45-20 PURCHASE OF BOOKS	3,959.73	12,836.13	18,000.00	5,163.87	71.3
10-45-23 TRAVEL/EDUCATION	.00	46.87	1,775.00	1,728.13	2.6
10-45-25 LIBRARY SUPPLY	308.42	3,714.80	4,000.00	285.20	92.9
10-45-26 NEW SOFTWARE - CLEF GRANT	.00	30,028.00	.00	(30,028.00)	.0
10-45-29 LIBRARY OUTREACH	120.89	3,667.73	3,500.00	(167.73)	104.8
10-45-30 O & M OF LIBRARY	1,108.42	9,554.96	20,565.00	11,010.04	46.5
10-45-35 BOND PAYMENT LIBRARY 2008 BOND	.00	38,449.80	38,452.00	2.20	100.0
10-45-40 FUNDS TOWARD C.I. LIBRARY ADD	.00	.00	10,000.00	10,000.00	.0
10-45-45 PROFESSIONAL SERVICES/ADDITION	.00	300.00	.00	(300.00)	.0
TOTAL LIBRARY	15,092.82	179,010.88	237,655.00	58,644.12	75.3
<u>TREASURER</u>					
10-46-11 SALARIES	3,835.20	30,214.56	51,520.00	21,305.44	58.7
10-46-13 EMPLOYEE BENEFITS	2,064.47	15,082.24	26,354.00	11,271.76	57.2
10-46-23 TRAVEL/EDUCATION	.00	95.00	1,600.00	1,505.00	5.9
10-46-51 POSITION BOND INSURANCE	.00	1,173.00	1,000.00	(173.00)	117.3
TOTAL TREASURER	5,899.67	46,564.80	80,474.00	33,909.20	57.9
<u>CITY FINANCE DIRECTOR/RECORDER</u>					
10-47-11 SALARIES	5,166.00	40,336.50	68,813.00	28,476.50	58.6
10-47-13 EMPLOYEES BENEFITS	2,809.08	20,524.70	35,727.00	15,202.30	57.5
10-47-23 TRAVEL/EDUCATION	100.00	757.20	1,800.00	1,042.80	42.1
10-47-24 POSITION BOND INSURANCE	.00	50.00	1,000.00	950.00	5.0
TOTAL CITY FINANCE DIRECTOR/RECORDE	8,075.08	61,668.40	107,340.00	45,671.60	57.5
<u>PROFESSIONAL AND TECHNICAL</u>					
10-48-31 LEGAL SERVICES	45,724.99	96,733.83	139,626.00	42,892.17	69.3
10-48-33 AUDIT SERVICES	.00	18,200.00	18,200.00	.00	100.0
10-48-35 COURT EXPENSES	62.18	332.48	1,000.00	667.52	33.3
TOTAL PROFESSIONAL AND TECHNICAL	45,787.17	115,266.31	158,826.00	43,559.69	72.6

SALEM CITY CORPORATION
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING DEPARTMENT</u>					
10-49-11 SALARIES	8,174.17	64,337.05	118,245.00	53,907.95	54.4
10-49-13 EMPLOYEE BENEFITS	4,210.92	30,963.37	61,500.00	30,536.63	50.4
10-49-15 BUILDING INSPECTION (OUTSOURCE	325.17	1,202.70	10,000.00	8,797.30	12.0
10-49-23 TRAVEL/EDUCATION	904.05	2,972.02	2,800.00	(172.02)	106.1
10-49-25 OFFICE SUPPLY & EXP	.00	105.00	1,250.00	1,145.00	8.4
10-49-97 MISC EXPENSES	426.98	3,426.98	4,800.00	1,373.02	71.4
10-49-98 MOTOR POOL	842.00	5,794.00	9,865.00	4,071.00	58.7
TOTAL BUILDING DEPARTMENT	14,883.29	108,801.12	208,460.00	99,658.88	52.2
<u>GOVERNMENT BUILDINGS</u>					
10-51-26 RENTAL PROPERTY EXPENSES	.00	2,435.40	.00	(2,435.40)	.0
10-51-27 INSURANCE/LIABILITY CLAIMS	38.89	82,477.40	83,710.00	1,232.60	98.5
10-51-28 CITY SHOP	2,530.31	26,736.50	34,118.00	7,381.50	78.4
10-51-29 CITY SHOP PROJECT FY18 ASSIGNE	.00	5,682.25	.00	(5,682.25)	.0
10-51-33 2008 BOND PAYMENT	.00	49,130.30	49,133.00	2.70	100.0
10-51-34 2008 SALES TAX BOND ADMIN FEES	.00	.00	2,000.00	2,000.00	.0
TOTAL GOVERNMENT BUILDINGS	2,569.20	166,461.85	168,961.00	2,499.15	98.5
<u>PUBLIC WORKS/ENGINEERING DEPT</u>					
10-52-11 SALARIES	23,969.15	175,936.55	314,344.00	138,407.45	56.0
10-52-13 EMPLOYEE BENEFITS	12,826.20	88,501.29	159,734.00	71,232.71	55.4
10-52-14 CLOTHING	.00	299.95	1,275.00	975.05	23.5
10-52-20 EQUIPMENT	34.38	172.28	7,500.00	7,327.72	2.3
10-52-25 TRAVEL/EDUCATION	2,229.72	2,440.72	7,150.00	4,709.28	34.1
10-52-30 ENGINEERING SERVICES/PLAT	1,520.20	11,162.10	12,000.00	837.90	93.0
10-52-34 ENGINEERING WATER RIGHTS STUDY	720.41	4,216.44	.00	(4,216.44)	.0
10-52-40 GIS/GPS	80.02	17,000.63	16,750.00	(250.63)	101.5
10-52-50 PUBLIC WORK MISC/SUPPLIES	107.82	329.82	1,000.00	670.18	33.0
10-52-80 SAFETY COMMITTEE	226.67	317.28	2,500.00	2,182.72	12.7
10-52-90 MOTOR POOL	2,714.00	18,948.00	32,443.00	13,495.00	58.4
TOTAL PUBLIC WORKS/ENGINEERING DEPT	44,428.57	319,325.06	554,696.00	235,370.94	57.6

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-54-11 SALARIES	61,023.34	416,751.60	739,372.00	322,620.40	56.4
10-54-13 EMPLOYEES BENEFITS	40,142.77	291,516.50	532,329.00	240,812.50	54.8
10-54-14 CLOTHING ALLOWANCE	135.98	1,982.39	12,812.00	10,829.61	15.5
10-54-15 SURVIVING SPOUSE FUND	.00	.00	950.00	950.00	.0
10-54-16 CLEANING ALLOWANCE	500.00	3,500.00	6,000.00	2,500.00	58.3
10-54-23 TRAVEL/EDUCATION	250.00	8,223.96	15,500.00	7,276.04	53.1
10-54-24 OFFICE EX & SUPPLIES	748.72	4,362.36	6,000.00	1,637.64	72.7
10-54-25 EQUIPMENT & SUPPLIES	419.04	3,125.30	12,500.00	9,374.70	25.0
10-54-27 NEW COMPUTERS	.00	.00	7,000.00	7,000.00	.0
10-54-30 UNET - TASKFORCE	.00	2,341.92	2,500.00	158.08	93.7
10-54-35 TRAFFIC SCHOOL	1,204.99	3,162.27	7,000.00	3,837.73	45.2
10-54-41 SCHOOL STUDENT SAFETY	31.66	2,387.93	3,500.00	1,112.07	68.2
10-54-42 STATE LIQUOR ALLOTMENT	196.98	3,024.30	.00 (	3,024.30)	.0
10-54-45 VICTIM ADVOCATE	.00	7,500.00	7,500.00	.00	100.0
10-54-47 DISPATCH FEES	.00	22,275.55	49,223.00	26,947.45	45.3
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	3,597.50	3,597.50	.00 (	3,597.50)	.0
10-54-73 2018/2019 GRANT FOR CAMERAS	4,175.00	4,175.00	.00 (	4,175.00)	.0
10-54-74 EQUIPMENT PURCHASES	3,597.50	8,497.00	20,736.00	12,239.00	41.0
10-54-76 POLICE EQUIP (FUNDING DONATED)	.00	5,919.99	.00 (	5,919.99)	.0
10-54-83 DRUG TESTING	.00	2,230.00	3,500.00	1,270.00	63.7
10-54-86 VEHILCE COMPUTERS	400.10	2,801.14	4,800.00	1,998.86	58.4
10-54-90 800 RADIO	.00	20.00	4,820.00	4,800.00	.4
10-54-95 K9 (NEW/SUPPLIES/EQUIP)	65.00	478.66	2,500.00	2,021.34	19.2
10-54-96 P.S. PROPERTY/BUILDING (I.F.)	.00	.00	260,827.00	260,827.00	.0
10-54-97 WEED ABATEMENT	.00	.00	3,000.00	3,000.00	.0
10-54-98 MOTOR POOL	4,046.00	28,822.00	48,552.00	19,730.00	59.4
TOTAL POLICE	120,534.58	849,098.45	1,774,180.00	925,081.55	47.9

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
10-55-11 FIRE STIPEND	1,706.69	28,128.24	24,000.00	(4,128.24)	117.2
10-55-13 BENEFITS/TAXES	125.36	2,162.69	3,000.00	837.31	72.1
10-55-14 FIRE FIGHTER INSURANCE	.00	.00	600.00	600.00	.0
10-55-15 FIRE DEPT IMMUNIZATIONS	.00	.00	600.00	600.00	.0
10-55-21 FIRE GRANT	.00	.00	5,000.00	5,000.00	.0
10-55-23 TRAVEL (CHIEF)	.00	.00	500.00	500.00	.0
10-55-24 OFFICE EX & SUPPLIES	73.27	1,043.27	1,970.00	926.73	53.0
10-55-25 EQUIPMENT SUPPLIES & MAINT.	3,680.18	4,975.93	17,360.00	12,384.07	28.7
10-55-27 WOMEN'S AUXILIARY BANK ACCOUNT	.00	.00	500.00	500.00	.0
10-55-28 UTILITIES	638.61	2,053.66	3,624.00	1,570.34	56.7
10-55-30 APPARATUS MAINTENCE	.00	512.17	2,600.00	2,087.83	19.7
10-55-51 TRAINING PROGRAMS	2,684.08	3,175.08	4,000.00	824.92	79.4
10-55-53 FIRE PREVENTION/EDUCATION	.00	.00	2,000.00	2,000.00	.0
10-55-61 MISCELLANEOUS	36.60	1,935.67	5,400.00	3,464.33	35.9
10-55-74 EQUIPMENT PURCHASE	.00	62,411.73	70,000.00	7,588.27	89.2
10-55-75 NEW BRUSH TRUCK BUILD	2,510.75	33,454.38	.00	(33,454.38)	.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	25.00	400.00	375.00	6.3
10-55-86 COMMUNICATIONS	.00	2,289.56	5,100.00	2,810.44	44.9
10-55-90 800 RADIO	.00	.00	3,000.00	3,000.00	.0
10-55-98 MOTOR POOL	899.00	6,293.00	10,788.00	4,495.00	58.3
TOTAL FIRE DEPARTMENT	12,354.54	172,749.90	185,232.00	12,482.10	93.3
<u>SEMA</u>					
10-56-11 SEMA STIPEND	5,176.50	39,501.00	69,000.00	29,499.00	57.3
10-56-13 BENEFITS/TAXES	479.32	3,805.39	5,200.00	1,394.61	73.2
10-56-14 CLOTHING ALLOWANCE	155.88	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	9.38	87.07	500.00	412.93	17.4
10-56-25 SUPPLIES & EQUIPMENT	628.02	43,014.19	53,050.00	10,035.81	81.1
10-56-26 EQUIPMENT MAINTANCE	40.01	2,861.70	7,000.00	4,138.30	40.9
10-56-27 EDUCATIONAL/TRAINING	312.00	2,313.00	7,000.00	4,687.00	33.0
10-56-28 NEW AMBULANCE	.00	16,193.01	16,193.00	(.01)	100.0
10-56-30 UTILITIES	151.31	743.85	1,373.00	629.15	54.2
10-56-61 MISCELLANEOUS	36.60	1,099.89	1,500.00	400.11	73.3
10-56-82 DRUG TESTING	.00	25.00	500.00	475.00	5.0
10-56-83 IMMUNIZATIONS	.00	108.00	500.00	392.00	21.6
10-56-88 B.B.Q. DINNER	.00	(901.34)	.00	901.34	.0
10-56-90 800 RADIO	.00	.00	2,100.00	2,100.00	.0
10-56-94 MEDICAID ASSESSMENT	1,401.67	3,774.45	5,000.00	1,225.55	75.5
10-56-95 IRIS MEDICAL BILLING	1,079.95	6,713.62	8,400.00	1,686.38	79.9
10-56-98 MOTOR POOL	449.00	3,143.00	5,385.00	2,242.00	58.4
TOTAL SEMA	9,919.64	123,515.77	185,901.00	62,385.23	66.4

SALEM CITY CORPORATION
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ANIMAL CONTROL</u>					
10-57-16 TRAVEL/EDUCATION	535.39	952.39	1,200.00	247.61	79.4
10-57-25 EQUIPMENT AND SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-57-46 COUNTY SHELTER - FOOD	.00	8,718.54	16,500.00	7,781.46	52.8
TOTAL ANIMAL CONTROL	535.39	9,670.93	18,700.00	9,029.07	51.7
<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
TOTAL EMERGENCY MANAGEMENT	.00	1,000.00	2,500.00	1,500.00	40.0
<u>ROADS & PUBLIC IMPROVEMENTS</u>					
10-60-11 SALARIES	11,160.68	74,983.67	162,980.00	87,996.33	46.0
10-60-13 EMPLEE BENEFIT	7,208.73	43,803.08	94,513.00	50,709.92	46.4
10-60-23 TRAVEL/EDUCATION	600.00	780.00	2,500.00	1,720.00	31.2
10-60-36 750 E SAFETY SIDEWALK PROJECT	.00	27,992.82	.00	(27,992.82)	.0
10-60-37 500 EAST CURB PROJECT	.00	48,670.77	.00	(48,670.77)	.0
10-60-39 C.I. FUNDS/ROAD IMPR/BUILDING	4,433.00	128,925.06	477,078.00	348,152.94	27.0
10-60-42 ROAD SHOULDERING	.00	9,754.99	15,000.00	5,245.01	65.0
10-60-50 SOLAR SPEED SIGNS - FY 2018	.00	6,464.00	.00	(6,464.00)	.0
10-60-51 STREET SIGNS FOR ROADS	(6,556.00)	1,045.80	7,500.00	6,454.20	13.9
10-60-54 TOOLS/EQUIPMENT	59.06	20,231.10	24,500.00	4,268.90	82.6
10-60-56 MISC EXPENSES FOR ROADS	263.82	4,188.06	18,000.00	13,811.94	23.3
10-60-57 MOTOR POOL EXPENSES	4,146.00	29,022.00	49,752.00	20,730.00	58.3
10-60-70 STREET SIGNS SUBDIVISION	6,464.00	4,206.06	.00	(4,206.06)	.0
10-60-90 NEW EQUIPMENT ROADS DEPT	.00	9,304.00	39,000.00	29,696.00	23.9
10-60-92 DUMP TRUCK NEW - LEASE ZIONS	.00	32,922.87	32,923.00	.13	100.0
TOTAL ROADS & PUBLIC IMPROVEMENTS	27,779.29	442,294.28	923,746.00	481,451.72	47.9
<u>B&C ROAD MONEY</u>					
10-61-30 ROAD PATCHING	706.25	22,776.23	11,000.00	(11,776.23)	207.1
10-61-40 ROAD REPAIR/BUILD	.00	301,591.68	296,000.00	(5,591.68)	101.9
10-61-60 SALT FOR ROADS	6,085.99	13,840.63	30,000.00	16,159.37	46.1
10-61-62 SIDEWALK REPAIR	.00	10,776.18	15,000.00	4,223.82	71.8
10-61-70 STRIPING ROADS	.00	14,746.35	15,000.00	253.65	98.3
TOTAL B&C ROAD MONEY	6,792.24	363,731.07	367,000.00	3,268.93	99.1

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	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-64-11 SALARIES	8,369.72	86,947.25	153,974.00	67,026.75	56.5
10-64-13 EMPLOYEE BENEFITS	6,659.99	52,779.64	93,520.00	40,740.36	56.4
10-64-14 CLOTHING ALLOWANCE	.00	315.00	1,215.00	900.00	25.9
10-64-25 EQUIPMENT SUPPLIES & MAINT	418.61	3,361.75	6,000.00	2,638.25	56.0
10-64-26 PARK SUPPLIES & MAINT	121.77	4,954.67	9,500.00	4,545.33	52.2
10-64-27 UTILITIES	507.83	4,965.80	15,632.00	10,666.20	31.8
10-64-28 WATER/PI CHARGED TO PARKS	1,013.60	7,221.02	11,969.00	4,747.98	60.3
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	.00	4,000.00	4,000.00	.0
10-64-55 RESTROOM RENTAL	198.00	792.00	1,680.00	888.00	47.1
10-64-74 PARK IMPROVEMENTS	.00	61,148.82	87,900.00	26,751.18	69.6
10-64-90 TRAVEL/EDUCATION	.00	.00	1,500.00	1,500.00	.0
10-64-93 OUT DOOR CLASS ROOM	.00	.00	1,000.00	1,000.00	.0
10-64-98 MOTOR POOL	2,975.00	20,825.00	35,705.00	14,880.00	58.3
TOTAL PARKS	20,264.52	253,117.35	436,095.00	182,977.65	58.0
<u>CEMETERY</u>					
10-66-11 SALARIES	1,102.82	18,982.98	31,039.00	12,056.02	61.2
10-66-13 EMPLOYEE BENEFITS	761.25	6,521.12	11,412.00	4,890.88	57.1
10-66-25 EQUIPMENT SUPPLIES & MAINT	832.50	3,640.56	7,770.00	4,129.44	46.9
10-66-30 NEW IMPROVEMENTS TO CEMETERY	800.00	5,229.50	3,500.00	(1,729.50)	149.4
10-66-31 UTILITIES	1,563.13	8,505.25	15,396.00	6,890.75	55.2
10-66-51 VETERAN'S MEMORIAL FUND	.00	.00	1,000.00	1,000.00	.0
TOTAL CEMETERY	5,059.70	42,879.41	70,117.00	27,237.59	61.2

SALEM CITY CORPORATION
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN / O&M RECREATION</u>					
10-67-11 SALARIES	15,398.45	134,152.87	274,213.00	140,060.13	48.9
10-67-13 EMPLOYEES BENEFITS	5,498.16	43,290.42	84,699.00	41,408.58	51.1
10-67-17 CLOTHING ALLOWANCE	.00	114.97	1,018.00	903.03	11.3
10-67-32 I.F. EXPENSES (PAVILION)	.00	24,111.32	.00	(24,111.32)	.0
10-67-50 PARK PLAYGROUND EQUIPMENT	.00	43,902.00	.00	(43,902.00)	.0
10-67-78 SENIOR CITIZEN PROGRAM	1,419.71	9,831.58	10,000.00	168.42	98.3
10-67-79 RODEO ARENA	101.07	6,794.15	7,633.00	838.85	89.0
10-67-82 EQUIPMENT O&M	.00	1,046.12	8,000.00	6,953.88	13.1
10-67-83 MOTOR POOL	1,295.00	9,065.00	15,544.00	6,479.00	58.3
10-67-86 FERTILIZER FOR BALL PARKS	.00	1,015.50	5,000.00	3,984.50	20.3
10-67-90 PARK SUPPLY & MAINT.	1,836.72	10,223.28	27,000.00	16,776.72	37.9
10-67-91 TREE DONATION FOR PARKS	.00	.00	400.00	400.00	.0
10-67-92 REC PARK IMPROVEMENTS	452.75	1,421.62	20,000.00	18,578.38	7.1
10-67-93 NEBO SCHOOL AGREEMENT	.00	1,944.20	2,500.00	555.80	77.8
10-67-96 TRAVEL/EDUCATION	865.00	1,000.00	2,000.00	1,000.00	50.0
10-67-97 RECREATION OFFICE SUPPLIES	488.94	2,870.57	7,500.00	4,629.43	38.3
10-67-98 RECREATION UTILITY (PWR/PI)	4,237.34	29,366.97	53,234.00	23,867.03	55.2
10-67-99 PROPERTY/BUILD/IMPROVMENTS	189.80	279.79	150,000.00	149,720.21	.2
TOTAL ADMIN / O&M RECREATION	31,782.94	320,430.36	668,741.00	348,310.64	47.9
<u>SPECIAL SERVICES</u>					
10-68-30 POND TOWN CHRISTMAS	1,655.89	24,521.55	19,200.00	(5,321.55)	127.7
10-68-35 CIVIC CENTER	1,573.12	11,060.85	21,470.00	10,409.15	51.5
10-68-45 EAGLE SCOUT PROJECTS	484.51	530.31	5,000.00	4,469.69	10.6
10-68-59 MISC DONATIONS FROM CITY	.00	500.00	500.00	.00	100.0
10-68-63 SALEM DAY	.00	20,799.44	16,650.00	(4,149.44)	124.9
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	(625.00)	2,074.00	4,000.00	1,926.00	51.9
10-68-69 SUMMER CONCERTS IN PARK	.00	5,863.42	12,500.00	6,636.58	46.9
10-68-70 FIREWORKS	.00	16,500.00	16,000.00	(500.00)	103.1
10-68-87 RENTAL OF MBA BUILDING	5,216.00	36,512.00	62,587.00	26,075.00	58.3
TOTAL SPECIAL SERVICES	8,304.52	118,361.57	160,207.00	41,845.43	73.9

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION PROGRAMS</u>					
10-75-11 SALARIES	8,424.10	94,859.65	134,100.00	39,240.35	70.7
10-75-13 EMPLOYEE BENEFITS	780.31	8,731.67	12,136.00	3,404.33	72.0
10-75-15 SNACK SHACK FUND	.00	8,749.11	21,000.00	12,250.89	41.7
10-75-16 SNACK SHACK O & M	269.22	1,647.12	3,262.00	1,614.88	50.5
10-75-17 TOURNAMENTS SST	.00	.00	3,000.00	3,000.00	.0
10-75-18 BASEBALL PROGRAMS	.00	5,973.13	8,500.00	2,526.87	70.3
10-75-19 START SMART BASEBALL	.00	.00	700.00	700.00	.0
10-75-20 SOFTBALL (COED)	.00	467.50	1,500.00	1,032.50	31.2
10-75-21 SOCCER ASSOCIATION	40.00	8,882.20	12,000.00	3,117.80	74.0
10-75-22 SOARING HOOPSTERS	.00	1,249.53	600.00	(649.53)	208.3
10-75-23 BASKETBALL	4,845.00	6,112.90	5,500.00	(612.90)	111.1
10-75-24 ADULT BASKETBALL	292.50	292.50	1,500.00	1,207.50	19.5
10-75-25 DANCE	.00	92.69	500.00	407.31	18.5
10-75-26 TACKLE FOOTBALL	(1,320.18)	3,571.74	10,000.00	6,428.26	35.7
10-75-27 FLAG FOOTBALL	.00	3,511.41	3,000.00	(511.41)	117.1
10-75-29 YOUTH TENNIS	.00	334.38	500.00	165.62	66.9
10-75-31 YOUTH VOLLEYBALL	.00	2,093.88	700.00	(1,393.88)	299.1
10-75-32 T-BALL/COACH PITCH	.00	.00	5,000.00	5,000.00	.0
10-75-33 FISHING	.00	.00	200.00	200.00	.0
10-75-34 HUNTERS SAFETY	.00	.00	100.00	100.00	.0
10-75-36 WRESTLING PROGRAM	184.00	741.94	200.00	(541.94)	371.0
10-75-37 CHEERLEADING	.00	20,302.38	2,000.00	(18,302.38)	1015.1
10-75-38 HERSHEY TRACK	.00	.00	100.00	100.00	.0
10-75-39 YOUTH TRACK	.00	.00	300.00	300.00	.0
10-75-40 CAMPS & CLINICS	.00	159.96	300.00	140.04	53.3
10-75-41 YOUNG PERFORMERS	2,840.00	5,553.44	2,000.00	(3,553.44)	277.7
10-75-42 SPECIAL EVENTS	234.00	566.82	500.00	(66.82)	113.4
10-75-43 RENTAL FEE (PARK IMPROVMENTS)	.00	.00	200.00	200.00	.0
10-75-44 BALLPARK IMPROV/COMM GRANT	3,286.65	30,749.18	40,000.00	9,250.82	76.9
10-75-45 RECREATION FIELD UTILITY	405.75	16,016.13	27,024.00	11,007.87	59.3
10-75-46 SPORTS SITE PROGRAM	.00	4,500.00	6,000.00	1,500.00	75.0
10-75-49 GRASS VOLLEYBALL	.00	(88.50)	400.00	488.50	(22.1)
10-75-50 4-H ARENA	.00	.00	500.00	500.00	.0
10-75-52 INDOOR SOCCER LEAGUE	319.42	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	.00	400.00	400.00	.0
10-75-56 GYMNASTICS	.00	55.00	1,000.00	945.00	5.5
10-75-60 BIKE - SALEM BIKE RACE	.00	2,747.11	4,000.00	1,252.89	68.7
10-75-65 BOUTIQUE - RECREATION	.00	9.00	3,000.00	2,991.00	.3
10-75-75 SNACK SHACK RODEO	.00	890.81	.00	(890.81)	.0
TOTAL RECREATION PROGRAMS	20,600.77	229,197.10	313,322.00	84,124.90	73.2
TOTAL FUND EXPENDITURES	440,257.62	4,338,969.34	7,258,622.00	2,919,652.66	59.8
NET REVENUE OVER EXPENDITURES	89,013.61	(104,725.45)	.00	104,725.45	.0

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 31, 2019

STATE LIQUOR ALLOTMENT

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

SALEM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 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	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 7 MONTHS ENDING JANUARY 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	5,798.00	5,798.00	.0
TOTAL EXPENDITURES	.00	.00	5,798.00	5,798.00	.0
TOTAL FUND EXPENDITURES	.00	.00	5,798.00	5,798.00	.0
NET REVENUE OVER EXPENDITURES	.00	4,884.81	.00	(4,884.81)	.0

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 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
JANUARY 31, 2019

GEN. FUND IMPACT FEE ACCOUNTS

<u>ASSETS</u>			
37-1113	CASH ALLOCATION TO OTHER FUNDS	3,864,194.63	
37-1114	RECREATION IMPACT FEE-PTIF	414,694.57	
37-1115	PUBLIC SAFTEY IMPACT FEE-PTIF	372,717.89	
37-1120	TRANSPORTATION IMPACT FEE	188,073.82	
	TOTAL ASSETS		4,839,680.91
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
37-2981	UNAPPROPRATED SURPLUS	4,470,985.68	
	REVENUE OVER EXPENDITURES - YTD	368,695.23	
	BALANCE - CURRENT DATE		4,839,680.91
	TOTAL FUND EQUITY		4,839,680.91
	TOTAL LIABILITIES AND EQUITY		4,839,680.91

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 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	25,443.78	192,120.32	137,587.00	(54,533.32)	139.6
37-31-15 PUBLIC SAFTEY IMPACT FEE	12,634.57	98,770.27	260,827.00	162,056.73	37.9
37-31-25 TRANSPORTATION IMPACT FEE	7,600.10	77,804.64	.00	(77,804.64)	.0
TOTAL IMPACT FEE REVENUE	45,678.45	368,695.23	398,414.00	29,718.77	92.5
TOTAL FUND REVENUE	45,678.45	368,695.23	398,414.00	29,718.77	92.5

SALEM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2019

GEN. FUND IMPACT FEE ACCOUNTS

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>IMPACT FEE PROJECTS EXP</u>					
37-70-14 RECREATION I.F. \$TRANS TO G.F.	.00	.00	137,587.00	137,587.00	.0
37-70-15 P.S. I.F. \$TRANS TO GENERAL FU	.00	.00	260,827.00	260,827.00	.0
TOTAL IMPACT FEE PROJECTS EXP	<u>.00</u>	<u>.00</u>	<u>398,414.00</u>	<u>398,414.00</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>398,414.00</u>	<u>398,414.00</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>45,678.45</u>	<u>368,695.23</u>	<u>.00</u>	<u>(368,695.23)</u>	<u>.0</u>

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 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
JANUARY 31, 2019

MUNICIPAL BUILDING AUTHORITY

ASSETS

42-1113	CASH ALLOCATION GENERAL FUND	(	22,946.84)	
	TOTAL ASSETS			(22,946.84)

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:			
42-2981	UNAPPROPRATED SURPLUS		3,137.16	
	REVENUE OVER EXPENDITURES - YTD	(	26,084.00)	
	BALANCE - CURRENT DATE	(	22,946.84)	
	TOTAL FUND EQUITY			(22,946.84)
	TOTAL LIABILITIES AND EQUITY			(22,946.84)

SALEM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2019

MUNICIPAL BUILDING AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
42-36-20 MBA FACILITY RENT FROM GENERAL	5,216.00	36,512.00	62,587.00	26,075.00	58.3
TOTAL MISCELLANEOUS REVENUE	5,216.00	36,512.00	62,587.00	26,075.00	58.3
TOTAL FUND REVENUE	5,216.00	36,512.00	62,587.00	26,075.00	58.3

SALEM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 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	55,000.00	55,000.00	.00	100.0
42-73-71 SALES TAX BOND INTEREST 2003	3,081.00	7,596.00	7,587.00	(9.00)	100.1
TOTAL DEBT SERVICE	3,081.00	62,596.00	62,587.00	(9.00)	100.0
TOTAL FUND EXPENDITURES	3,081.00	62,596.00	62,587.00	(9.00)	100.0
NET REVENUE OVER EXPENDITURES	2,135.00	(26,084.00)	.00	26,084.00	.0

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 31, 2019

CAPITAL PROJECT FUND

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

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 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
JANUARY 31, 2019

WATER UTILITY FUND

ASSETS

51-1113	CASH ALLOC. FROM GENERAL FUND	5,574,384.83	
51-1311	ACCT REC UTILITY	74,034.40	
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		10,433,083.20

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	70,000.00	
51-2516	NOTE TO DEVELOPER (CW WATER)	356,627.71	
	TOTAL LIABILITIES		497,581.71

FUND EQUITY

51-2811	CONT FROM GOVERN	60,648.19	
51-2812	CONTRIBUTION	25,020.73	
51-2821	CONT FROM MUNICIPALITY	7,443.00	
51-2841	CONTRIBUTIONS	961,940.00	
	UNAPPROPRIATED FUND BALANCE:		
51-2911	WATER IMPACT FEES	211,132.14	
51-2981	RETAINED EARNINGS	8,604,641.95	
	REVENUE OVER EXPENDITURES - YTD	64,675.48	
	BALANCE - CURRENT DATE	8,880,449.57	
	TOTAL FUND EQUITY		9,935,501.49
	TOTAL LIABILITIES AND EQUITY		10,433,083.20

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
51-37-10 WATER BILLING	67,248.42	513,703.94	900,812.00	387,108.06	57.0
51-37-13 CONNECTION FEE	1,875.00	15,750.00	31,875.00	16,125.00	49.4
51-37-14 WATER CHARGED FROM OTHER DEPTS	393.00	2,980.52	4,800.00	1,819.48	62.1
51-37-18 CASH IN LUE OF WATER SHARES	(70,000.00)	182,750.00	100,000.00	(82,750.00)	182.8
51-37-19 WATER RENT FEES	.00	1,085.58	500.00	(585.58)	217.1
51-37-20 WATER FEE- CONTRACTORS	250.00	1,950.00	5,500.00	3,550.00	35.5
51-37-25 WATER IMPACT FEES	8,690.00	72,996.00	20,682.00	(52,314.00)	352.9
51-37-40 WATER MODELING DEV PAY	(5,000.00)	(5,000.00)	.00	5,000.00	.0
51-37-50 WOODLAND HILLS/H.E. DAVIS	797.95	11,636.25	18,000.00	6,363.75	64.7
51-37-80 WATER SUNDRY/(WATER LEAK)	50.00	650.00	.00	(650.00)	.0
TOTAL UTILITIES REVENUE	4,304.37	798,502.29	1,082,169.00	283,666.71	73.8
TOTAL FUND REVENUE	4,304.37	798,502.29	1,082,169.00	283,666.71	73.8

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
51-70-11 SALARIES	6,622.90	55,529.28	119,127.00	63,597.72	46.6
51-70-13 EMPLOYEE BENEFITS	2,403.91	21,736.12	53,053.00	31,316.88	41.0
51-70-14 CLOTHING ALLOWANCE	59.46	1,169.13	1,620.00	450.87	72.2
51-70-24 WATER SYSTEM MAINT/REPAIR	9,152.47	25,556.64	100,215.00	74,658.36	25.5
51-70-25 EQUIPMENT/ SUPPLIES	14,935.81	72,597.74	34,300.00	(38,297.74)	211.7
51-70-26 CHLORINE	.00	7,800.39	7,000.00	(800.39)	111.4
51-70-27 UTILITIES	2,963.87	24,976.49	42,000.00	17,023.51	59.5
51-70-37 WATER LINE IMPROVEMENTS	2,745.00	2,745.00	7,500.00	4,755.00	36.6
51-70-41 NEW EQUIPMENT PURCHASE	.00	.00	30,000.00	30,000.00	.0
51-70-54 WATERLINE UPSIZE SEWER PLANT	.00	141,733.00	.00	(141,733.00)	.0
51-70-98 MOTOR POOL	1,367.00	9,569.00	16,398.00	6,829.00	58.4
TOTAL PRODUCTION	40,250.42	363,412.79	411,213.00	47,800.21	88.4
<u>ADMINISTRATIVE & GENERAL</u>					
51-73-11 SALARIES (METER READER)	262.08	3,189.31	6,331.00	3,141.69	50.4
51-73-13 EMPLOYEE BENEFITS (METER READE	23.72	288.66	573.00	284.34	50.4
51-73-24 OFFICE EX & SUPPLIES	40.01	418.07	700.00	281.93	59.7
51-73-30 WATER MODELING ENGINEERING	34,324.66	66,021.16	100,000.00	33,978.84	66.0
51-73-31 PROFESSIONAL & TECHNICAL	(4,660.00)	5,137.91	14,500.00	9,362.09	35.4
51-73-34 ADMINISTRATIVE SERVICES	29,450.00	206,150.00	353,403.00	147,253.00	58.3
51-73-35 SUVMWA	.00	687.86	2,000.00	1,312.14	34.4
51-73-36 MT NEBO WATER AUTHORITY	.00	5,913.61	10,000.00	4,086.39	59.1
51-73-43 STRAWBERRY POWER-WATER TANKS	1,901.37	25,208.50	40,000.00	14,791.50	63.0
51-73-47 TRAVEL/EDUCATION	2,858.10	3,183.10	4,500.00	1,316.90	70.7
TOTAL ADMINISTRATIVE & GENERAL	64,199.94	316,198.18	532,007.00	215,808.82	59.4
<u>CAPITAL OUTLAY</u>					
51-74-72 CW MANAGEMENT PAYMENT	4,866.40	9,002.84	20,682.00	11,679.16	43.5
51-74-73 TRANSFER FUNDS TO GENERAL FUND	3,542.00	24,794.00	42,500.00	17,706.00	58.3
51-74-77 WATER DEPT RESERVE FUND	.00	.00	40,767.00	40,767.00	.0
51-74-78 TRANSFER TO MOTOR POOL FUND	2,917.00	20,419.00	35,000.00	14,581.00	58.3
TOTAL CAPITAL OUTLAY	11,325.40	54,215.84	138,949.00	84,733.16	39.0
TOTAL FUND EXPENDITURES	115,775.76	733,826.81	1,082,169.00	348,342.19	67.8
NET REVENUE OVER EXPENDITURES	(111,471.39)	64,675.48	.00	(64,675.48)	.0

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 31, 2019

SEWER UTILITY FUND

ASSETS

52-1113	CASH ALLOCATION FROM GEN FUND	(	3,017,681.84)	
52-1114	SEWER IMPACT FEE-PTIF		585,839.95	
52-1152	PTIF DWQ SEWER PLANT ADV FUNDS		16,608.67	
52-1311	ACCT REC UTILITY		123,086.54	
52-1315	ALLOWANCE FOR DOUBTFUL ACCOUNT	(	3,713.00)	
52-1611	LAND - LIFT STATION		33,983.12	
52-1612	LAND - LAGOON TREATMENT PLANT		485,858.65	
52-1621	BLDG & STRUCT - LIFT STATION		25,688.00	
52-1622	BLDG & STRUCT LAGOON TREATMENT		147,903.14	
52-1631	LAGOON SEWER PLANT		4,386,358.60	
52-1632	SEWER LAGOON PLANT IMPROVEMENT		8,251,352.60	
52-1651	EQUIPMENT		70,913.00	
52-1662	ACCUMULATED DEPRECIATION	(	3,985,261.00)	
52-1670	LAND - REGIONAL SEWER PLANT		847,393.39	
52-1700	DEFERRED OUTFLOW PENSIONS		41,622.00	
	TOTAL ASSETS			8,009,951.82

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

52-2811	CONT FROM GOVERN - COLLECT SYS		132,957.21	
52-2812	CONT FROM GOVERN NEW TREATMENT		69,913.00	
52-2813	CONT FROM GOVERN. NEW PLANT		1,347,202.00	
52-2820	CONTRIBUTIONS FROM ELK RIDGE		125,510.68	
52-2821	CONTRIBUTION FROM MUNICIPALITY		141,797.39	
52-2841	CONTRIBUTIONS		635,858.00	
	UNAPPROPRIATED FUND BALANCE:			
52-2911	P & L SUMMARY		135,546.20	
52-2981	RETAINED EARNINGS		6,993,170.85	
	REVENUE OVER EXPENDITURES - YTD	(	3,478,557.44)	
	BALANCE - CURRENT DATE			3,650,159.61
	TOTAL FUND EQUITY			6,103,397.89
	TOTAL LIABILITIES AND EQUITY			8,009,951.82

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
52-37-10 SEWER IMPACT FEES	18,977.55	147,819.59	123,115.00	(24,704.59)	120.1
52-37-32 SEWER SERVICE FEE	118,366.89	834,263.47	725,184.00	(109,079.47)	115.0
52-37-33 SEWER CONNECTION FEE	775.00	6,200.00	13,175.00	6,975.00	47.1
52-37-35 SEWER CHARGED OTHER DEPT	391.50	2,740.50	4,698.00	1,957.50	58.3
52-37-44 UNRESERVED FUND BALANCE	.00	.00	80,000.00	80,000.00	.0
52-37-45 MISC. REVENUE	.00	31,075.00	.00	(31,075.00)	.0
52-37-55 STATE FUNDS - NEW SEWER PLANT	.00	8,139,416.38	.00	(8,139,416.38)	.0
TOTAL UTILITIES REVENUE	138,510.94	9,161,514.94	946,172.00	(8,215,342.94)	968.3
TOTAL FUND REVENUE	138,510.94	9,161,514.94	946,172.00	(8,215,342.94)	968.3

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM MAINT</u>					
52-71-11 SALARIES	4,681.42	33,153.76	64,064.00	30,910.24	51.8
52-71-13 EMPLOYEE BENEFITS	2,546.08	18,402.75	33,904.00	15,501.25	54.3
52-71-14 CLOTHING	.00	456.00	1,515.00	1,059.00	30.1
52-71-24 SEWER SYSTEM MAIN/REPAIR	491.25	46,464.89	44,500.00	(1,964.89)	104.4
52-71-25 EQUIPMENT SUPPLIES & MAINT	2,156.25	4,885.65	12,000.00	7,114.35	40.7
52-71-33 PROFESSIONAL SERVICES	.00	.00	1,600.00	1,600.00	.0
52-71-55 TRAVEL/EDUCATION	658.22	710.22	3,000.00	2,289.78	23.7
52-71-56 SEWER LINE IMPROVEMENT	.00	.00	8,000.00	8,000.00	.0
52-71-57 SEWER LINE REPLACEMENT	6,277.00	6,277.00	80,000.00	73,723.00	7.9
52-71-98 MOTOR POOL	1,631.00	11,417.00	19,566.00	8,149.00	58.4
TOTAL SEWER SYSTEM MAINT	18,441.22	121,767.27	268,149.00	146,381.73	45.4
<u>SEWER TREATMENT</u>					
52-72-11 SALARIES	4,659.12	33,494.54	59,272.00	25,777.46	56.5
52-72-13 EMPLOYEE BENEFITS	3,149.45	20,713.45	39,116.00	18,402.55	53.0
52-72-14 CLOTHING ALLOWANCE	.00	703.45	405.00	(298.45)	173.7
52-72-20 PROFESSIONAL SERVICES	370.00	10,556.33	17,000.00	6,443.67	62.1
52-72-25 LAGOON SUPPLIES & MAINT	23.64	28,563.42	34,200.00	5,636.58	83.5
52-72-26 BLD SUPPLIES & MAINT.	990.35	13,039.71	25,400.00	12,360.29	51.3
52-72-27 UTILITIES	3,639.73	23,571.87	42,375.00	18,803.13	55.6
52-72-28 CHEMTECH FORD TESTING	2,248.00	14,050.20	12,300.00	(1,750.20)	114.2
52-72-33 TRAVEL/EDUCATION	425.00	975.00	.00	(975.00)	.0
52-72-41 CHLORINE	1,350.16	5,896.00	10,000.00	4,104.00	59.0
52-72-98 MOTOR POOL	655.00	4,585.00	7,865.00	3,280.00	58.3
TOTAL SEWER TREATMENT	17,510.45	156,148.97	247,933.00	91,784.03	63.0
<u>ADMINISTRATIVE & GENERAL</u>					
52-73-10 TRANSFER FUNDS TO GENERAL FUND	1,792.00	12,544.00	21,500.00	8,956.00	58.3
52-73-15 TRANSFER TO MOTOR POOL	2,167.00	15,169.00	26,000.00	10,831.00	58.3
52-73-34 ADMINISTRATIVE SERVICES	21,198.00	148,386.00	254,380.00	105,994.00	58.3
52-73-56 2018 BOND (SEWER PLANT) INTERE	.00	37,286.57	.00	(37,286.57)	.0
52-73-62 CW MANAGEMENT REIMBURSEMENT	22,458.32	37,790.28	93,087.00	55,296.72	40.6
52-73-63 NEBO SEWER LINE 400 N REIMBURS	7,235.62	12,181.41	30,028.00	17,846.59	40.6
52-73-77 SEWER RESERVE FUND	.00	.00	5,095.00	5,095.00	.0
TOTAL ADMINISTRATIVE & GENERAL	54,850.94	263,357.26	430,090.00	166,732.74	61.2

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>DEPARTMENT 74</u>					
52-74-20 PROFESSIONAL SERVICES NEW PLAN	.00	277,092.00	.00	(277,092.00)	.0
52-74-25 MISC SUPPLY/ITEMS NEW SEWER PL	.00	568.36	.00	(568.36)	.0
52-74-40 POWER FOR NEW SEWER PLANT	47,347.24	112,992.61	.00	(112,992.61)	.0
52-74-42 ENGINEERING - CONST MANGEMENT	45,660.91	344,905.05	.00	(344,905.05)	.0
52-74-45 CONSTRUCTION NEW SEWER PLANT	989,672.00	7,919,536.30	.00	(7,919,536.30)	.0
52-74-47 PIPELINE SEWER CONSTRUCTION	339,177.26	1,494,237.67	.00	(1,494,237.67)	.0
52-74-50 CITY PARTICIPATION IN PLANT	.00	884,183.56	.00	(884,183.56)	.0
52-74-65 ENGINER NEW SEWER PLT SELF PAR	563.31	52,975.17	.00	(52,975.17)	.0
52-74-70 ENGINEER NEW SEWER PLT LOAN ADV	.00	30.17	.00	(30.17)	.0
52-74-72 DWQ LOAN ADV PAY BACK SEWER PL	.00	962,300.00	.00	(962,300.00)	.0
52-74-80 POWER LINE EXP SEWER PLANT PRO	15,005.47	49,977.99	.00	(49,977.99)	.0
TOTAL DEPARTMENT 74	1,437,426.19	12,098,798.88	.00	(12,098,798.88)	.0
TOTAL FUND EXPENDITURES	1,528,228.80	12,640,072.38	946,172.00	(11,693,900.38)	1335.9
NET REVENUE OVER EXPENDITURES	(1,389,717.86)	(3,478,557.44)	.00	3,478,557.44	.0

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 31, 2019

ELECTRICITY UTILITY FUND

ASSETS

53-1113	CASH ALLOCATION FROM GEN FUND	740,115.82	
53-1311	ACCT REC UTILITY	388,474.80	
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		9,736,231.09

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	3,717.24	
53-2331	CUSTOMER DEPOSITS	35,360.76	
53-2400	NET PENSION LIABILITY	182,218.00	
53-2401	DEFERRED INFLOW PENSIONS	118,777.00	
53-2509	NOTE PAYABLE TO C.W.	600,166.82	
53-2513	PERM POWER BONDS NEW HOMES	190,500.00	
	TOTAL LIABILITIES		1,649,282.83

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	(41,060.17)	
	BALANCE - CURRENT DATE	7,738,864.78	
	TOTAL FUND EQUITY		8,086,948.26
	TOTAL LIABILITIES AND EQUITY		9,736,231.09

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
53-37-25 RENEW CHOICE POWER	62.00	434.00	.00	(434.00)	.0
53-37-48 ELECTRIC SALES INDUSTRIAL EXPT	4,881.00	44,428.07	73,000.00	28,571.93	60.9
53-37-49 ELECTRIC SALES RESIDENTIAL TAX	255,286.14	1,866,780.03	2,907,236.00	1,040,455.97	64.2
53-37-50 ELECTRIC SALES COMMERCIAL TAX	51,156.74	396,061.09	696,226.00	300,164.91	56.9
53-37-51 ELECTRIC SALES COMMERCIAL EXPT	41,172.81	326,866.89	471,017.00	144,150.11	69.4
53-37-52 IMPACT FEES	5,119.00	66,904.84	45,347.00	(21,557.84)	147.5
53-37-54 ELECTRIC HOOKUP FEES	1,000.00	24,217.52	37,500.00	13,282.48	64.6
53-37-55 RECONNECT FEE	200.00	450.00	1,500.00	1,050.00	30.0
53-37-56 POWER CHARGED OTHER DEPTS.	12,861.57	108,779.92	180,000.00	71,220.08	60.4
53-37-65 POWER HOOK UP NEW SUBDIVISION	(5,806.00)	190,860.00	10,000.00	(180,860.00)	1908.6
53-37-68 SUNDRY	.00	.00	5,000.00	5,000.00	.0
TOTAL UTILITIES REVENUE	365,933.26	3,025,782.36	4,426,826.00	1,401,043.64	68.4
TOTAL FUND REVENUE	365,933.26	3,025,782.36	4,426,826.00	1,401,043.64	68.4

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
53-70-11 SALARIES	31,409.05	245,649.88	436,469.00	190,819.12	56.3
53-70-13 EMPLOYEE BENEFITS	17,686.52	128,931.49	229,633.00	100,701.51	56.2
53-70-14 CLOTHING ALLOWANCE	.00	4,385.50	5,000.00	614.50	87.7
53-70-16 SAFETY EQUIPMENT/TESTING	.00	1,124.66	13,000.00	11,875.34	8.7
53-70-24 PURCHASED POWER METERS	.00	.00	19,125.00	19,125.00	.0
53-70-25 PWR SYSTEM MAINT/SUPPLY/INVENT	666.41	34,425.09	65,000.00	30,574.91	53.0
53-70-26 SUBSTATION REPAIR	.00	.00	13,000.00	13,000.00	.0
53-70-30 NEW HOOKUP/SUBDIVISION (ACT CD)	34,221.75	250,684.63	.00	(250,684.63)	.0
53-70-31 PROFESSIONAL & TECHNICAL	.00	(12,442.67)	32,000.00	44,442.67	(38.9)
53-70-34 TRAVEL/EDUCATION	844.50	5,710.89	9,700.00	3,989.11	58.9
53-70-43 POWER PURCHASED UMPA	218,340.78	1,626,288.83	2,514,839.00	888,550.17	64.7
53-70-44 UMPA SCADA	97.05	694.06	5,480.00	4,785.94	12.7
53-70-45 SUVP PAYMENTS	7,600.00	60,800.00	91,611.00	30,811.00	66.4
53-70-56 CAPITAL OUTLAY/SUBSTATION	.00	.00	30,000.00	30,000.00	.0
53-70-58 POWER SHOP IMPROVEMENTS	.00	11,578.53	45,000.00	33,421.47	25.7
53-70-62 EQUIPMENT PURCHASE	401.90	48,425.34	40,000.00	(8,425.34)	121.1
53-70-70 LEGAL FEES FOR POWER	.00	89,134.65	.00	(89,134.65)	.0
53-70-75 CAPITAL IMPR - ANNEXATION AREA	.00	39,091.56	.00	(39,091.56)	.0
53-70-92 NEW VEHICLE LEASING PAYMENT	56,101.14	56,101.14	56,102.00	.86	100.0
53-70-98 MOTOR POOL	2,863.00	20,041.00	34,350.00	14,309.00	58.3
TOTAL PRODUCTION	370,232.10	2,610,624.58	3,640,309.00	1,029,684.42	71.7
<u>ADMINISTRATIVE & GENERAL</u>					
53-73-11 METER READER SALARIES	393.12	4,783.97	8,260.00	3,476.03	57.9
53-73-13 EMPLOYEE BENEFITS	35.58	432.93	748.00	315.07	57.9
53-73-24 OFFICE EXP & SUPPLIES	31.49	31.49	958.00	926.51	3.3
53-73-30 ELECTRIC IMPACT FEE STUDY	3,150.00	17,476.63	.00	(17,476.63)	.0
53-73-34 ADMINISTRATIVE SVCES	30,499.00	213,493.00	365,983.00	152,490.00	58.3
53-73-55 SUBSTATION O&M	.00	.00	9,000.00	9,000.00	.0
53-73-71 TRANSFER FUNDS TO GENERAL FUND	25,542.00	178,794.00	306,500.00	127,706.00	58.3
53-73-72 TRANSFER FUNDS TO MOTOR POOL	1,458.00	10,206.00	17,500.00	7,294.00	58.3
TOTAL ADMINISTRATIVE & GENERAL	61,109.19	425,218.02	708,949.00	283,730.98	60.0
<u>DEBT SERVICE</u>					
53-85-40 SALEM CAPITAL LLC REIMBURSEMEN	22,892.92	30,999.93	45,348.00	14,348.07	68.4
53-85-75 FUNDS FOR RESERVE FUND	.00	.00	32,220.00	32,220.00	.0
TOTAL DEBT SERVICE	22,892.92	30,999.93	77,568.00	46,568.07	40.0
TOTAL FUND EXPENDITURES	454,234.21	3,066,842.53	4,426,826.00	1,359,983.47	69.3
NET REVENUE OVER EXPENDITURES	(88,300.95)	(41,060.17)	.00	41,060.17	.0

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 31, 2019

WASTE COLLECTION UTILITY FUND

ASSETS

54-1113	CASH ALLOCATION FROM GEN FUND	189,698.84	
54-1311	ACCT REC UTILITY	49,536.68	
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		446,533.43

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	14,341.25	
	BALANCE - CURRENT DATE	348,421.50	
	TOTAL FUND EQUITY		414,540.43
	TOTAL LIABILITIES AND EQUITY		446,533.43

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
54-37-31 WASTE COLLECTION	38,503.78	267,373.24	452,549.00	185,175.76	59.1
54-37-35 SOLID WASTE COLL OTHER DEPTS	610.92	4,276.44	7,331.00	3,054.56	58.3
54-37-41 RECYCLING COLLECTION FEE	8,867.42	62,252.30	109,543.00	47,290.70	56.8
54-37-63 GARBAGE CAN SETUP FEE	375.00	4,275.00	8,000.00	3,725.00	53.4
TOTAL UTILITIES REVENUE	48,357.12	338,176.98	577,423.00	239,246.02	58.6
TOTAL FUND REVENUE	48,357.12	338,176.98	577,423.00	239,246.02	58.6

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTE COLLECTION</u>					
54-62-11 SALARIES	661.68	5,349.44	9,341.00	3,991.56	57.3
54-62-13 EMPLOYEES BENEFITS	443.92	3,269.89	6,007.00	2,737.11	54.4
54-62-25 EQUIPMENT & SUPPLIES	.00	.00	4,000.00	4,000.00	.0
54-62-34 ADMINISTRATIVE SERVICES	7,745.00	54,215.00	92,944.00	38,729.00	58.3
54-62-44 REFUSE CONTAINERS-EQUIPMENT	.00	15,470.72	30,600.00	15,129.28	50.6
54-62-50 OTHER LANDFILL CHARGES	31.68	125.04	1,500.00	1,374.96	8.3
54-62-51 GREEN WASTE MAINT/YARD	.00	768.00	2,400.00	1,632.00	32.0
54-62-55 REPUBLIC SERVICES COLL FEE	24,531.76	85,650.74	148,068.00	62,417.26	57.9
54-62-60 SUVSWD (TRANSFER STATION)	9,469.80	75,316.00	133,346.00	58,030.00	56.5
54-62-61 SUVSWD - MUNICIPAL FIXED SERVI	1,308.33	9,158.31	15,708.00	6,549.69	58.3
54-62-75 TRANSFER TO GENERAL FUND	2,125.00	14,875.00	25,500.00	10,625.00	58.3
54-62-98 TRANSFER FUNDS TO MOTOR POOL	833.00	5,831.00	10,000.00	4,169.00	58.3
TOTAL WASTE COLLECTION	47,150.17	270,029.14	479,414.00	209,384.86	56.3
 <u>RECYCLING PROGRAM</u>					
54-70-55 REPUBLIC SERVICE - RECYCLING	12,852.66	45,074.79	75,741.00	30,666.21	59.5
54-70-60 SUVSWD - RECYCLING TONAGE	1,764.00	8,731.80	16,481.00	7,749.20	53.0
TOTAL RECYCLING PROGRAM	14,616.66	53,806.59	92,222.00	38,415.41	58.3
 <u>DEPARTMENT 74</u>					
54-74-90 RESERVE FUND	.00	.00	5,787.00	5,787.00	.0
TOTAL DEPARTMENT 74	.00	.00	5,787.00	5,787.00	.0
TOTAL FUND EXPENDITURES	61,766.83	323,835.73	577,423.00	253,587.27	56.1
NET REVENUE OVER EXPENDITURES	(13,409.71)	14,341.25	.00	(14,341.25)	.0

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 31, 2019

PRESSURIZED IRRIGATION

ASSETS

55-1113	CASH ALLOCATION TO OTHER FUNDS	747,677.18	
55-1150	PTIF 2007 BOND RESERVE FUND	533,229.86	
55-1311	ACCT REC UTILITY	75,302.79	
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		14,126,768.41

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	(4,121.58)	
	BALANCE - CURRENT DATE	791,507.42	
	TOTAL FUND EQUITY		7,907,856.74
	TOTAL LIABILITIES AND EQUITY		14,126,768.41

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
55-37-13	PI CONNECTION HOOK UP	1,875.00	14,250.00	31,875.00	17,625.00 44.7
55-37-21	INTEREST INCOME	1,312.63	8,028.68	5,000.00	(3,028.68) 160.6
55-37-33	P.I. MONTHLY BILLING	71,688.48	499,085.85	863,866.00	364,780.15 57.8
55-37-35	P.I. IMPACT FEE	7,950.00	60,420.00	135,150.00	74,730.00 44.7
55-37-41	PI CHARGED OTHER DEPARTMENTS	4,149.00	29,043.00	49,794.00	20,751.00 58.3
	TOTAL UTILITIES REVENUE	86,975.11	610,827.53	1,085,685.00	474,857.47 56.3
	TOTAL FUND REVENUE	86,975.11	610,827.53	1,085,685.00	474,857.47 56.3

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
55-70-11 SALARIES	6,622.87	55,799.03	119,127.00	63,327.97	46.8
55-70-13 EMPLOYEE BENEFITS	2,403.71	21,734.93	53,053.00	31,318.07	41.0
55-70-25 EQUIPMENT SUPPLIES & MANT	.00	25,312.76	50,000.00	24,687.24	50.6
55-70-30 P.I. EQUIP REPLACE/RESERVE	.00	.00	71,715.00	71,715.00	.0
55-70-35 UTILITIES (POWER)	910.21	16,157.81	21,486.00	5,328.19	75.2
55-70-41 NEW EQUIPMENT	.00	.00	30,000.00	30,000.00	.0
55-70-54 PI LINE AT NEW SEWER PLANT	8,400.00	27,810.00	.00	(27,810.00)	.0
55-70-60 WATER DELIVERY FEES	.00	33,842.77	126,578.00	92,735.23	26.7
55-70-63 LOST GENERATION FOR STRAWBERRY	.00	.00	10,110.00	10,110.00	.0
55-70-65 PROFESSIONAL SERVICES	2,745.00	5,147.20	18,800.00	13,652.80	27.4
TOTAL PRODUCTION	21,081.79	185,804.50	500,869.00	315,064.50	37.1
<u>ADMINISTRATIVE & GENERAL</u>					
55-73-60 ADMINISTRATIVE	23,655.00	165,585.00	283,854.00	118,269.00	58.3
55-73-80 MOTOR POOL	1,273.00	8,911.00	15,276.00	6,365.00	58.3
TOTAL ADMINISTRATIVE & GENERAL	24,928.00	174,496.00	299,130.00	124,634.00	58.3
<u>CAPITAL OUTLAY/DEBT SERVICE</u>					
55-74-20 2007 PI BOND INTEREST PAYMENT	.00	103,185.61	103,186.00	.39	100.0
55-74-25 2007 PI BOND PRINCIPAL	.00	108,000.00	108,000.00	.00	100.0
55-74-64 TRANSFER TO MOTOR POOL	1,667.00	11,669.00	20,000.00	8,331.00	58.4
55-74-65 TRANSFER FUNDS TO GENERAL FUND	4,542.00	31,794.00	54,500.00	22,706.00	58.3
TOTAL CAPITAL OUTLAY/DEBT SERVICE	6,209.00	254,648.61	285,686.00	31,037.39	89.1
TOTAL FUND EXPENDITURES	52,218.79	614,949.11	1,085,685.00	470,735.89	56.6
NET REVENUE OVER EXPENDITURES	34,756.32	(4,121.58)	.00	4,121.58	.0

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 31, 2019

STORM DRAIN

<u>ASSETS</u>			
56-1113	CASH ALLOCATION TO OTHER FUNDS	66,461.32	
56-1311	ACCT REC UTILITY	16,009.59	
56-1631	STORM DRAIN SYSTEM	2,264,588.00	
56-1662	ACCUMULATED DEPRECIATION	(248,508.00)	
	TOTAL ASSETS		<u>2,098,550.91</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	<u>12,791.79</u>	
	BALANCE - CURRENT DATE	<u>12,791.79</u>	
	TOTAL FUND EQUITY		<u>2,095,925.91</u>
	TOTAL LIABILITIES AND EQUITY		<u>2,098,550.91</u>

SALEM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 7 MONTHS ENDING JANUARY 31, 2019

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
56-37-10 MONTHLY BILLING	15,626.57	108,326.40	191,618.00	83,291.60	56.5
56-37-20 STORM DRAIN (OTHER DEPT)	93.60	655.20	1,123.00	467.80	58.3
56-37-30 SWPPP REVIEWS NEW CONSTRUCTION	.00	.00	14,500.00	14,500.00	.0
TOTAL UTILITIES REVENUE	15,720.17	108,981.60	207,241.00	98,259.40	52.6
TOTAL FUND REVENUE	15,720.17	108,981.60	207,241.00	98,259.40	52.6

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM DRAIN EXPES PRODUCTION</u>					
56-70-11 SALARIES	2,176.68	13,880.73	9,316.00	(4,564.73)	149.0
56-70-13 BENIFITS	1,724.01	6,148.10	2,752.00	(3,396.10)	223.4
56-70-25 EQUIPMENT SUPPLIES AND MAINT	445.96	733.46	6,000.00	5,266.54	12.2
56-70-30 STORM WATER MANAGEMENT PROG	.00	3,784.00	51,000.00	47,216.00	7.4
56-70-65 PROFESSIONAL SERVICES	.00	357.52	8,500.00	8,142.48	4.2
56-70-98 MOTOR POOL	5.00	5.00	5,500.00	5,495.00	.1
TOTAL STORM DRAIN EXPES PRODUCTION	4,351.65	24,908.81	83,068.00	58,159.19	30.0
<u>ADMINISTRATIVE & GENERAL</u>					
56-73-60 ADMINISTRATION SERVICES	8,100.00	56,700.00	97,196.00	40,496.00	58.3
56-73-64 MOTOR POOL	1,125.00	7,875.00	8,000.00	125.00	98.4
56-73-71 TRANSFER TO GENERAL	958.00	6,706.00	11,500.00	4,794.00	58.3
TOTAL ADMINISTRATIVE & GENERAL	10,183.00	71,281.00	116,696.00	45,415.00	61.1
<u>DEPARTMENT 74</u>					
56-74-30 UNRESERVED FUND - SAVINGS	.00	.00	7,477.00	7,477.00	.0
TOTAL DEPARTMENT 74	.00	.00	7,477.00	7,477.00	.0
TOTAL FUND EXPENDITURES	14,534.65	96,189.81	207,241.00	111,051.19	46.4
NET REVENUE OVER EXPENDITURES	1,185.52	12,791.79	.00	(12,791.79)	.0

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 31, 2019

MOTOR POOL FUND

ASSETS

61-1113	CASH ALLOCATION FROM GEN FUND	(73,166.88)	
61-1161	AUTOS	1,652,336.11	
61-1651	EQUIPMENT	32,429.15	
61-1662	ACCUMULATED DEPRECIATION	(1,259,157.17)	
	TOTAL ASSETS		352,441.21

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
61-2933	MINI BOOM TRUCK LEASE	116,293.00	
61-2981	FUND BALANCE	228,872.49	
	REVENUE OVER EXPENDITURES - YTD	(3,577.28)	
	BALANCE - CURRENT DATE		341,588.21
	TOTAL FUND EQUITY		341,588.21
	TOTAL LIABILITIES AND EQUITY		352,441.21

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
61-36-30 INSURANCE REIMBURSEMENT	.00	1,347.18	.00	(1,347.18)	.0
61-36-50 SOLD VEHICLES - MOTOR POOL	250.00	1,450.00	.00	(1,450.00)	.0
TOTAL MISCELLANEOUS REVENUE	250.00	2,797.18	.00	(2,797.18)	.0
<u>FUND REVENUE</u>					
61-38-10 GENERAL FUND	17,336.00	121,352.00	208,034.00	86,682.00	58.3
61-38-51 WATER FUND	4,284.00	29,988.00	51,398.00	21,410.00	58.3
61-38-52 SEWER FUND	4,453.00	31,171.00	53,431.00	22,260.00	58.3
61-38-53 ELECTRIC FUND	4,321.00	30,247.00	51,850.00	21,603.00	58.3
61-38-60 SOLID WASTE	833.00	5,831.00	10,000.00	4,169.00	58.3
61-38-65 P.I. FUND	2,940.00	20,580.00	35,276.00	14,696.00	58.3
61-38-67 STORM DRAIN	1,125.00	7,875.00	13,500.00	5,625.00	58.3
TOTAL FUND REVENUE	35,292.00	247,044.00	423,489.00	176,445.00	58.3
TOTAL FUND REVENUE	35,542.00	249,841.18	423,489.00	173,647.82	59.0

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERNAL SERVICE EXPENDITURES</u>					
61-80-13 EMPLOYEE BENEFITS	894.19	6,059.67	13,055.00	6,995.33	46.4
61-80-27 MOTOR POOL--PUBLIC WORKS	537.67	5,022.10	10,000.00	4,977.90	50.2
61-80-28 MOTOR POOL--POLICE DEPARTMENT	2,077.96	23,031.57	45,000.00	21,968.43	51.2
61-80-29 MOTOR POOL--FIRE DEPARTMENT	172.22	2,808.58	6,000.00	3,191.42	46.8
61-80-31 MOTOR POOL CITY STREET DEPT	864.82	20,261.49	42,891.00	22,629.51	47.2
61-80-32 MOTOR POOL PARKS & REC DEPT.	888.74	14,753.34	28,000.00	13,246.66	52.7
61-80-34 MOTOR POOL--WATER DEPARTMENT	573.45	10,083.99	13,608.00	3,524.01	74.1
61-80-35 MOTOR POOL--SEWER DEPARTMENT	191.41	2,018.49	9,608.00	7,589.51	21.0
61-80-36 MOTOR POOL POWER & ELEC DEPT.	637.17	6,946.50	12,608.00	5,661.50	55.1
61-80-38 MOTOR POOL--AMBULANCE	189.16	1,694.54	3,240.00	1,545.46	52.3
61-80-41 MATERIALS & REPAIRS	247.43	4,650.86	8,000.00	3,349.14	58.1
61-80-42 VEHICLE ALLOWANCE	3,600.00	24,275.00	43,200.00	18,925.00	56.2
61-80-51 INSURANCE	20.98	25,272.42	25,892.00	619.58	97.6
61-80-52 BACK HOES/LOADER- LEASE	11,024.94	31,371.64	44,415.00	13,043.36	70.6
61-80-53 NEW EQUIPMENT PURCHASE	75,168.27	75,168.27	95,766.00	20,597.73	78.5
61-80-77 MOTOR POOL RESERVE FUND	.00	.00	22,206.00	22,206.00	.0
TOTAL INTERNAL SERVICE EXPENDITURES	97,088.41	253,418.46	423,489.00	170,070.54	59.8
TOTAL FUND EXPENDITURES	97,088.41	253,418.46	423,489.00	170,070.54	59.8
NET REVENUE OVER EXPENDITURES	(61,546.41)	(3,577.28)	.00	3,577.28	.0

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 31, 2019

PERPETUAL CARE TRUST FUND

ASSETS

74-1113	CASH ALLOCATION FROM GEN FUND	1,203.80	
74-1151	PTIF SAVINGS FUND PP CARE	59,410.53	
	TOTAL ASSETS		60,614.33

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
74-2981	TRUST FUND BALANCE	58,516.99	
	REVENUE OVER EXPENDITURES - YTD	2,097.34	
	BALANCE - CURRENT DATE		60,614.33
	TOTAL FUND EQUITY		60,614.33
	TOTAL LIABILITIES AND EQUITY		60,614.33

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 7 MONTHS ENDING JANUARY 31, 2019

PERPETUAL CARE TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
74-34-82 PERPETUAL CARE	310.40	1,202.80	.00	(1,202.80)	.0
TOTAL CHARGES FOR SERVICES	310.40	1,202.80	.00	(1,202.80)	.0
<u>MISCELLANEOUS REVENUE</u>					
74-36-10 INTEREST EARNED	146.26	894.54	.00	(894.54)	.0
TOTAL MISCELLANEOUS REVENUE	146.26	894.54	.00	(894.54)	.0
TOTAL FUND REVENUE	456.66	2,097.34	.00	(2,097.34)	.0
NET REVENUE OVER EXPENDITURES	456.66	2,097.34	.00	(2,097.34)	.0

SALEM CITY CORPORATION
BALANCE SHEET
JANUARY 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
JANUARY 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