

SALEM CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2019

GENERAL FUND

ASSETS

10-1111	BANK OF AMERICAN FORK CHECKING	(	526,953.61)	
10-1112	BANK OF AMERICAN FORK SAVINGS		13,647.30	
10-1113	CASH ALLOCATION TO OTHER FUNDS	(	5,983,074.91)	
10-1117	AR SUBDIVISON BOND (HA5, OVERL		2,427.51	
10-1120	XPRESS DEPOSIT ACCOUNT		14,700.36	
10-1131	PETTY CASH		125.00	
10-1140	RETURNED CHECKS		3,330.06	
10-1151	PTIF SAVINGS ACCOUNT		7,409,727.13	
10-1155	PTIF GRAVEL PIT RECLAMATION		131,875.60	
10-1160	UTILITY ACCOUNTS RECEIVABLE		19,265.52	
10-1161	ACCOUNTS RECEIVABLE (INVOICED)		311,089.90	
10-1165	A/R ENERGY TAX		21,325.53	
10-1169	AR FOR SALES/ENG/PHONE TAX		3,389.00	
10-1176	AR CASH CLEARINING ACCT	(	50.00)	
10-1177	PROPERTY TAXES RECEIVALBE		978,229.00	
10-1178	ALLOWANCE DOUBTFUL ACCOUNTS	(	4,158.00)	
10-1199	MISS SALEM SCHOLARSHIP ACCT		26,565.88	
	TOTAL ASSETS			2,421,461.27

LIABILITIES AND EQUITY

SALEM CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2019

GENERAL FUND

LIABILITIES

10-2211	PAYROLL ACCOUNTS PAYABLE	118,879.93	
10-2215	UTILITY BILL DONATION PAYABLE	1,352.99	
10-2220	ACCOUNTS PAYABLE	1,636,939.98	
10-2221	SOCIAL SECURITY TAX WITHHELD	20,451.15	
10-2222	FEDERAL WITHHOLDING TAX	7,694.30	
10-2223	STATE WITHHOLDING TAX	4,608.02	
10-2230	PEHP HEALTH & DENTAL	( 115,887.27)	
10-2231	RETIREMENT PAYABLE	8,341.17	
10-2232	WORKER'S COMPENSATION	( 1,079.14)	
10-2233	LIFE INSURANCE	( 10,934.85)	
10-2234	EYE MED INSURANCE	.39	
10-2235	STATE UNEMPLOYMENT (WORK FORCE	711.15	
10-2236	EMPLOYEE ADD. INS. PAYABLE	( 27.35)	
10-2237	EMPLOYEE SHARE OF INS. PROVIDENT	( 407.90)	
10-2240	ULGT LONG TERM CARE	( 1,918.14)	
10-2242	EMPLOYEE RETIREMENT LOAN	1,834.23	
10-2243	EMPLOYEES 401-K PLAN	22,578.72	
10-2244	MISC. DEDUCTION ACCOUNT	802.72	
10-2245	COURT SURCHARGE - STATE	7,419.15	
10-2246	457 CONTRIBUTIONS PAYABLE	( 3,770.00)	
10-2247	ABEYANCE FEE	( 338.89)	
10-2249	POLICE DRUG ARREST \$	15.46	
10-2251	EMPLOYEE ROTH IRA PAYABLE	5,210.00	
10-2265	GRAVEL PIT RECLAMATION PAYABLE	121,430.81	
10-2273	SALEM PARK - TRAILS TREES/SIGN	9,600.00	
10-2274	50 N IMPROVEMENTS (SALEM HEIGH	35,355.61	
10-2278	HARVEST RIDGE HA5 FY 2019	13,098.00	
10-2291	CONNECTORS AGREEMENT PAYABLE	123,993.36	
10-2292	VOIDED CHECKS - REISSUED (2015	72.98	
10-2293	VOIDED CHECKS - REISSUED (2016	598.64	
10-2294	VOIDED CHECKS - REISSUED (2017	522.23	
10-2295	VOIDED CHECKS - REISSUED (2018	250.99	
10-2299	MISS SALEM SCHOLARSHIP FUND	26,565.88	
10-2305	CASH BOND KENS AUTO	2,635.50	
10-2306	ORCHARD FARMS CEMETERY FENCE	16,000.01	
10-2307	10% CASH WARRANTY BOND - SUBDI	1,207,769.80	
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	222,088.76	
10-2422	SIDEWALK BOND PAYABLE	29,785.00	
10-2423	IMPROVEMENT BONDS PAYABLE	161,852.70	
		3,837,543.82	

TOTAL LIABILITIES

3,837,543.82

FUND EQUITY

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

GENERAL FUND

UNAPPROPRIATED FUND BALANCE:			
10-2981 UNAPPROPRATED SURPLUS - BEGINN	(	2,453,264.04)	
REVENUE OVER EXPENDITURES - YTD		<u>117,859.17</u>	
BALANCE - CURRENT DATE	(	<u>2,335,404.87)</u>	
TOTAL FUND EQUITY	(	<u>1,416,082.55)</u>	
TOTAL LIABILITIES AND EQUITY		<u><u>2,421,461.27</u></u>	

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	CURRENT YR PROPERTY TAX	3,284.61	804,193.15	747,360.00 (	56,833.15) 107.6
10-31-20	PRIOR YR PROPERTY TAX (REDEMP)	4,725.23	36,667.50	60,000.00	23,332.50 61.1
10-31-25	OTHER PROPERTY TAX	4,894.89	56,524.90	79,040.00	22,515.10 71.5
10-31-30	SALES AND USE TAX	84,869.95	858,685.38	1,086,175.00	227,489.62 79.1
10-31-45	PHONE SALES/USE TAX	4,396.76	41,251.97	57,600.00	16,348.03 71.6
10-31-50	ENERGY SALES & USE TAX	39,409.84	316,156.94	393,849.00	77,692.06 80.3
	TOTAL TAXES	141,581.28	2,113,479.84	2,424,024.00	310,544.16 87.2
<u>LICENSES &amp; PERMITS</u>					
10-32-10	BUSINESS LICENSE	50.00	6,180.00	6,175.00 (	5.00) 100.1
10-32-18	POWER POLE RENTAL	.00	20,761.50	20,762.00	.50 100.0
10-32-20	FRANCHISE FEE	.00	30,239.75	38,000.00	7,760.25 79.6
10-32-22	CELL PHONE TOWERS	1,450.00	25,552.80	36,504.00	10,951.20 70.0
10-32-25	ANIMAL LICENSE & CONTROL	( 55.00)	220.00	500.00	280.00 44.0
10-32-30	EXCAVATION PERMIT ON ROADS	50.00	708.70	1,000.00	291.30 70.9
10-32-90	BUILDING CONST PERMITS	39,009.91	190,733.16	247,500.00	56,766.84 77.1
10-32-92	BUILDING PLAN CHECK FEE	3,175.00	30,470.49	35,500.00	5,029.51 85.8
10-32-94	1% ST. SURCHG. BUILDING PERMIT	389.59	161.45	100.00 (	61.45) 161.5
10-32-96	MISC/BUILDING INSPECTION FEES	425.00	2,625.00	5,000.00	2,375.00 52.5
	TOTAL LICENSES & PERMITS	44,494.50	307,652.85	391,041.00	83,388.15 78.7
<u>INTERGOVERNMENTAL</u>					
10-33-16	PLAT FILING FEES (PRE/FINAL)	24,155.00	62,248.00	42,263.00 (	19,985.00) 147.3
10-33-18	SUBDIVISION INSPECTION FEE	31,406.40	214,374.47	249,850.00	35,475.53 85.8
10-33-25	LATE PAYMENT PENALTIES FEE	6,515.64	41,275.06	72,000.00	30,724.94 57.3
10-33-26	BAD DEBT ACCOUNTS COLLECTED	.00	563.82	2,000.00	1,436.18 28.2
10-33-56	CLASS B&C ROAD ALLOTMENT	59,366.18	263,597.14	367,000.00	103,402.86 71.8
10-33-60	LIBRARY FUND (DONATIONS)	.00	44,187.81	10,000.00 (	34,187.81) 441.9
10-33-61	LIBRARY SALES/FEES	1,366.12	11,495.33	13,300.00	1,804.67 86.4
10-33-62	LIBRARY GRANT - SELF-CHECK OUT	20,000.00	20,000.00	.00 (	20,000.00) .0
10-33-63	LIBRARY GRANT MONEY	.00	3,600.00	.00 (	3,600.00) .0
10-33-85	CLASS A BEER LICENSE	.00	1,500.00	1,500.00	.00 100.0
	TOTAL INTERGOVERNMENTAL	142,809.34	662,841.63	757,913.00	95,071.37 87.5

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-10 ADMINISTRATIVE SERVICES	120,647.00	1,085,823.00	1,447,760.00	361,937.00	75.0
10-34-22 FIRE DEPT PROTECTION SERVICE	9,840.54	33,108.64	45,000.00	11,891.36	73.6
10-34-23 FIRE ASSISTANCE - STATE HELP	.00	56,342.00	.00	( 56,342.00)	.0
10-34-25 AMBULANCE SERVICE FEES	4,531.23	74,090.59	120,000.00	45,909.41	61.7
10-34-26 SEMA ASSISTANCE - STATE	.00	10,690.00	.00	( 10,690.00)	.0
10-34-27 CPR CLASS PROVIDED BY SEMA	6.50	6.50	.00	( 6.50)	.0
10-34-32 DONATIONS POLICE (SPEED SIGN)	.00	5,000.00	.00	( 5,000.00)	.0
10-34-33 POLICE OFFICER HIGH SCHOOL	15,288.00	45,864.00	61,152.00	15,288.00	75.0
10-34-34 POLICE WAGES SPECIAL ASSIGNMEN	.00	271.50	2,500.00	2,228.50	10.9
10-34-36 POLICE ASSISTANCE - STATE HELP	.00	10,162.50	.00	( 10,162.50)	.0
10-34-44 PARK RESERVATIONS	170.00	1,135.00	2,000.00	865.00	56.8
10-34-45 COMMUNITY CENTER RENTAL	2,400.00	15,350.00	21,000.00	5,650.00	73.1
10-34-51 SALE OF CEMETERY LOTS	2,961.80	51,165.80	60,000.00	8,834.20	85.3
10-34-53 BURIAL FEES	2,150.00	21,700.00	35,000.00	13,300.00	62.0
10-34-60 NEW UTILITY HOOKUP FEE	300.00	5,225.00	8,000.00	2,775.00	65.3
10-34-70 CITY PROPERTY HOME RENTAL	.00	5,525.00	10,200.00	4,675.00	54.2
10-34-75 ASSISTANCE HIGHLINE CANAL BREA	.00	20,156.00	.00	( 20,156.00)	.0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>158,295.07</b>	<b>1,441,615.53</b>	<b>1,812,612.00</b>	<b>370,996.47</b>	<b>79.5</b>
<u>FINES &amp; FORFEITURES</u>					
10-35-11 COURT FINES	4,172.21	22,986.53	40,390.00	17,403.47	56.9
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>4,172.21</b>	<b>22,986.53</b>	<b>40,390.00</b>	<b>17,403.47</b>	<b>56.9</b>

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
10-36-10 INTEREST EARNED	20,363.63	145,122.63	60,000.00	( 85,122.63)	241.9
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
10-36-78 STATE OF UTAH POLICE GRANT	4,175.00	4,175.00	.00	( 4,175.00)	.0
10-36-80 DUI POLICE GRANT	3,913.30	14,342.98	.00	( 14,342.98)	.0
10-36-83 TRAFFIC SCHOOL	100.00	1,460.00	4,000.00	2,540.00	36.5
10-36-85 SALEM DAY FIREWORKS DONATIONS	.00	40.00	1,000.00	960.00	4.0
10-36-86 ANNEXATION FEES	150.00	500.00	250.00	( 250.00)	200.0
10-36-88 SALEM DAYS DONATION SPONSORS	.00	7,500.00	7,500.00	.00	100.0
10-36-89 POND TOWN CHRISTMAS	.00	60.00	100.00	40.00	60.0
10-36-90 SUNDRY	511.00	4,569.18	6,000.00	1,430.82	76.2
10-36-92 SALEM CITY CALENDARS DONATION	20.00	1,771.00	1,900.00	129.00	93.2
10-36-93 DONATION FROM DEVELOPER (PARK)	.00	41,151.00	.00	( 41,151.00)	.0
10-36-94 SALES TAX SELLER DISCOUNT	161.91	1,693.58	2,000.00	306.42	84.7
10-36-95 SUMMER CONCERT DONATIONS	.00	799.00	.00	( 799.00)	.0
10-36-96 SEINOR CITIZEN PROGRAM	1,615.30	10,287.90	8,000.00	( 2,287.90)	128.6
TOTAL MISCELLANEOUS REVENUE	31,010.14	257,541.87	502,164.00	244,622.13	51.3

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 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	100.00	2,945.00	.00	( 2,945.00)	.0
10-37-10 BASEBALL/SOFTBALL PROGRAMS	17,975.00	22,316.26	30,000.00	7,683.74	74.4
10-37-11 T-BALL/COACH PITCH	3,525.00	4,382.00	6,500.00	2,118.00	67.4
10-37-12 START UP BASEBALL	480.00	510.00	1,650.00	1,140.00	30.9
10-37-13 SOFTBALL (COED ADULT LEAGUE)	1,560.00	9,628.22	14,600.00	4,971.78	66.0
10-37-15 MENS SOFTBALL LEAGUE	.00	780.00	.00	( 780.00)	.0
10-37-17 SNACK SHACK REVENUE	.00	16,862.79	54,000.00	37,137.21	31.2
10-37-20 BASKETBALL	.00	29,775.00	26,500.00	( 3,275.00)	112.4
10-37-21 SOARING HOOPSTERS (BASKETBALL)	.00	4,108.00	3,000.00	( 1,108.00)	136.9
10-37-22 ADULT BASKETBALL	.00	9,820.00	12,000.00	2,180.00	81.8
10-37-24 WOMEN SOCCER LEAGE	.00	460.00	1,200.00	740.00	38.3
10-37-25 SOCCER ASSOCIATION	10,504.00	27,141.00	25,000.00	( 2,141.00)	108.6
10-37-27 INDOOR SOCCER ACCT	168.00	2,876.00	3,000.00	124.00	95.9
10-37-30 TACKLE FOOTBALL	.00	12,850.84	19,000.00	6,149.16	67.6
10-37-31 FLAG FOOTBALL	.00	9,661.00	7,000.00	( 2,661.00)	138.0
10-37-34 GRASS VOLLEYBALL	325.00	325.00	1,500.00	1,175.00	21.7
10-37-35 VOLLEYBALL	.00	6,744.32	3,200.00	( 3,544.32)	210.8
10-37-40 YOUTH TENNIS	2,485.00	5,197.00	4,500.00	( 697.00)	115.5
10-37-45 FISHING	210.00	330.00	550.00	220.00	60.0
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	685.00	6,935.00	6,000.00	( 935.00)	115.6
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	40.00	1,180.00	1,400.00	220.00	84.3
10-37-65 BASEBALL PARKS SIGN DONATION	.00	.00	3,000.00	3,000.00	.0
10-37-66 YOUTH TRACK & FIELD	742.00	892.00	3,000.00	2,108.00	29.7
10-37-69 HUNTER SAFETY	.00	825.00	800.00	( 25.00)	103.1
10-37-70 CONCEALED WEAPON PERMIT CLASS	550.00	650.00	.00	( 650.00)	.0
10-37-71 RECREATION YOUNG PERFORMERS	.00	7,556.00	2,000.00	( 5,556.00)	377.8
10-37-72 CAMPS AND CLINICS RECREATION	6,135.00	8,505.00	4,000.00	( 4,505.00)	212.6
10-37-73 BOUTIQUE - RECREATION	700.00	12,099.68	14,000.00	1,900.32	86.4
10-37-75 RECREATION PARK RENTAL FEE	1,530.00	18,663.50	16,000.00	( 2,663.50)	116.7
10-37-76 RECREATION TOURNAMENTS	2,025.00	2,825.00	6,000.00	3,175.00	47.1
10-37-77 BIKE RACE (TOUR DE SALEM)	.00	5,244.32	9,500.00	4,255.68	55.2
10-37-80 SPECIAL EVENTS	.00	15.00	2,300.00	2,285.00	.7
10-37-81 TREE PROGRAM	.00	.00	500.00	500.00	.0
10-37-83 NEBO SCHOOL AGREEMENT	.00	3,730.52	2,200.00	( 1,530.52)	169.6
10-37-85 DONATIONS FOR RECREATION	.00	.00	500.00	500.00	.0
<b>TOTAL RECREATION PROGRAMS</b>	<b>49,739.00</b>	<b>251,146.95</b>	<b>316,400.00</b>	<b>65,253.05</b>	<b>79.4</b>
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-38-15 FUND TRANSFER FROM ENTERPRISE	38,501.00	346,509.00	462,000.00	115,491.00	75.0
10-38-20 TRANSFERS FROM CAPITAL IMPROVM	.00	.00	552,078.00	552,078.00	.0
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>38,501.00</b>	<b>346,509.00</b>	<b>1,014,078.00</b>	<b>667,569.00</b>	<b>34.2</b>

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	610,602.54	5,403,774.20	7,258,622.00	1,854,847.80	74.5



SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-11 SALARIES	3,500.00	15,100.00	29,400.00	14,300.00	51.4
10-41-13 EMPLOYEE BENEFITS	320.25	320.25	.00	( 320.25)	.0
10-41-23 TRAVEL/EDUCATION	220.00	1,302.40	1,000.00	( 302.40)	130.2
10-41-25 ECONOMIC DEVELOPMENT COMM	.00	.00	1,000.00	1,000.00	.0
10-41-52 YOUTH IN ACTION	.00	22.06	1,500.00	1,477.94	1.5
<b>TOTAL LEGISLATIVE</b>	<b>4,040.25</b>	<b>16,744.71</b>	<b>32,900.00</b>	<b>16,155.29</b>	<b>50.9</b>
<u>JUDICIAL</u>					
10-42-11 SALARIES	3,252.00	22,530.43	29,155.00	6,624.57	77.3
10-42-13 EMPLOYEE BENEFITS	1,796.42	14,049.04	18,776.00	4,726.96	74.8
10-42-34 SALEM YOUTH COUNCIL	64.65	( 114.01)	6,000.00	6,114.01	( 1.9)
<b>TOTAL JUDICIAL</b>	<b>5,113.07</b>	<b>36,465.46</b>	<b>53,931.00</b>	<b>17,465.54</b>	<b>67.6</b>
<u>ADMINISTRATION</u>					
10-44-11 SALARIES	16,360.17	112,396.44	149,308.00	36,911.56	75.3
10-44-13 EMPLOYEES BENEFITS	5,851.80	44,535.81	61,052.00	16,516.19	73.0
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	.00	8,233.77	.00	( 8,233.77)	.0
10-44-22 PUBLIC NOTICES	60.60	494.10	400.00	( 94.10)	123.5
10-44-23 TRAVEL/EDUCATION	59.98	99.98	200.00	100.02	50.0
10-44-24 OFFICE SUPPLIES & EXPEN	764.88	11,712.69	20,860.00	9,147.31	56.2
10-44-25 EQUIPMENT/BUILDING O&M	.00	1,909.99	7,140.00	5,230.01	26.8
10-44-27 TELEPHONE/CELL PHONE/RADIO	2,936.56	21,473.61	36,900.00	15,426.39	58.2
10-44-29 UTILITIES	1,460.31	10,708.26	16,932.00	6,223.74	63.2
10-44-30 UTILITY BILLS	1,696.05	15,210.62	23,640.00	8,429.38	64.3
10-44-38 MISC EXPENSES	2,434.57	52,650.91	61,000.00	8,349.09	86.3
10-44-50 SALEM CALENDARS	.00	4,737.72	5,150.00	412.28	92.0
10-44-74 EQUIPMENT PURCHASE	599.97	599.97	4,000.00	3,400.03	15.0
10-44-80 COMPUTER SOFTWARE SUPPORT	865.29	26,349.90	35,020.00	8,670.10	75.2
10-44-90 2008 SALES TAX REVENUE BOND	.00	126,029.90	126,036.00	6.10	100.0
<b>TOTAL ADMINISTRATION</b>	<b>33,090.18</b>	<b>437,322.17</b>	<b>549,638.00</b>	<b>112,315.83</b>	<b>79.6</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
10-45-11 SALARIES	11,856.11	79,990.28	104,905.00	24,914.72	76.3
10-45-13 EMPLOYEE BENEFITS	3,386.27	25,587.97	36,458.00	10,870.03	70.2
10-45-20 PURCHASE OF BOOKS	1,622.91	15,691.16	18,000.00	2,308.84	87.2
10-45-23 TRAVEL/EDUCATION	.00	46.87	1,775.00	1,728.13	2.6
10-45-25 LIBRARY SUPPLY	464.68	4,196.20	4,000.00	( 196.20)	104.9
10-45-26 NEW SOFTWARE - CLEF GRANT	.00	30,028.00	.00	( 30,028.00)	.0
10-45-29 LIBRARY OUTREACH	202.16	4,077.78	3,500.00	( 577.78)	116.5
10-45-30 O & M OF LIBRARY	1,327.38	13,098.56	20,565.00	7,466.44	63.7
10-45-35 BOND PAYMENT LIBRARY 2008 BOND	.00	38,449.80	38,452.00	2.20	100.0
10-45-40 FUNDS TOWARD C.I. LIBRARY ADD	.00	.00	10,000.00	10,000.00	.0
10-45-45 PROFESSIONAL SERVICES/ADDITION	.00	300.00	.00	( 300.00)	.0
<b>TOTAL LIBRARY</b>	<b>18,859.51</b>	<b>211,466.62</b>	<b>237,655.00</b>	<b>26,188.38</b>	<b>89.0</b>
<u>TREASURER</u>					
10-46-11 SALARIES	5,752.80	39,802.56	51,520.00	11,717.44	77.3
10-46-13 EMPLOYEE BENEFITS	2,609.44	19,756.15	26,354.00	6,597.85	75.0
10-46-23 TRAVEL/EDUCATION	.00	95.00	1,600.00	1,505.00	5.9
10-46-51 POSITION BOND INSURANCE	.00	1,173.00	1,000.00	( 173.00)	117.3
<b>TOTAL TREASURER</b>	<b>8,362.24</b>	<b>60,826.71</b>	<b>80,474.00</b>	<b>19,647.29</b>	<b>75.6</b>
<u>CITY FINANCE DIRECTOR/RECORDER</u>					
10-47-11 SALARIES	7,749.00	53,251.50	68,813.00	15,561.50	77.4
10-47-13 EMPLOYEES BENEFITS	3,569.00	26,902.78	35,727.00	8,824.22	75.3
10-47-23 TRAVEL/EDUCATION	.00	907.20	1,800.00	892.80	50.4
10-47-24 POSITION BOND INSURANCE	.00	50.00	1,000.00	950.00	5.0
<b>TOTAL CITY FINANCE DIRECTOR/RECORDE</b>	<b>11,318.00</b>	<b>81,111.48</b>	<b>107,340.00</b>	<b>26,228.52</b>	<b>75.6</b>
<u>PROFESSIONAL AND TECHNICAL</u>					
10-48-31 LEGAL SERVICES	.00	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	55.80	443.64	1,000.00	556.36	44.4
<b>TOTAL PROFESSIONAL AND TECHNICAL</b>	<b>55.80</b>	<b>115,377.47</b>	<b>158,826.00</b>	<b>43,448.53</b>	<b>72.6</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING DEPARTMENT</u>					
10-49-11 SALARIES	12,251.77	84,810.43	118,245.00	33,434.57	71.7
10-49-13 EMPLOYEE BENEFITS	5,466.45	40,654.64	61,500.00	20,845.36	66.1
10-49-15 BUILDING INSPECTION (OUTSOURCE	1,507.61	2,710.31	10,000.00	7,289.69	27.1
10-49-23 TRAVEL/EDUCATION	85.00	5,475.02	2,800.00	( 2,675.02)	195.5
10-49-25 OFFICE SUPPLY & EXP	.00	354.73	1,250.00	895.27	28.4
10-49-97 MISC EXPENSES	.00	3,426.98	4,800.00	1,373.02	71.4
10-49-98 MOTOR POOL	822.00	7,438.00	9,865.00	2,427.00	75.4
<b>TOTAL BUILDING DEPARTMENT</b>	<b>20,132.83</b>	<b>144,870.11</b>	<b>208,460.00</b>	<b>63,589.89</b>	<b>69.5</b>
<u>GOVERNMENT BUILDINGS</u>					
10-51-26 RENTAL PROPERTY EXPENSES	.00	2,435.40	.00	( 2,435.40)	.0
10-51-27 INSURANCE/LIABILITY CLAIMS	.00	82,477.40	83,710.00	1,232.60	98.5
10-51-28 CITY SHOP	2,556.46	31,001.60	34,118.00	3,116.40	90.9
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	2,000.00	2,000.00	2,000.00	.00	100.0
<b>TOTAL GOVERNMENT BUILDINGS</b>	<b>4,556.46</b>	<b>172,726.95</b>	<b>168,961.00</b>	<b>( 3,765.95)</b>	<b>102.2</b>
<u>ENGINEERING DEPT</u>					
10-52-11 SALARIES	37,920.71	238,617.61	314,344.00	75,726.39	75.9
10-52-13 EMPLOYEE BENEFITS	16,771.05	118,169.99	159,734.00	41,564.01	74.0
10-52-14 CLOTHING	.00	499.93	1,275.00	775.07	39.2
10-52-20 EQUIPMENT	.00	183.00	7,500.00	7,317.00	2.4
10-52-25 TRAVEL/EDUCATION	238.99	2,518.80	7,150.00	4,631.20	35.2
10-52-30 ENGINEERING SERVICES/PLAT	2,281.59	14,486.20	12,000.00	( 2,486.20)	120.7
10-52-34 ENGINEERING WATER RIGHTS STUDY	1,438.12	5,654.56	.00	( 5,654.56)	.0
10-52-40 GIS/GPS	80.02	17,467.92	16,750.00	( 717.92)	104.3
10-52-50 PUBLIC WORK MISC/SUPPLIES	355.50	723.61	1,000.00	276.39	72.4
10-52-80 SAFETY COMMITTEE	45.60	854.08	2,500.00	1,645.92	34.2
10-52-90 MOTOR POOL	2,704.00	24,356.00	32,443.00	8,087.00	75.1
<b>TOTAL ENGINEERING DEPT</b>	<b>61,835.58</b>	<b>423,531.70</b>	<b>554,696.00</b>	<b>131,164.30</b>	<b>76.4</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-54-11 SALARIES	86,391.07	558,861.74	739,372.00	180,510.26	75.6
10-54-13 EMPLOYEES BENEFITS	50,973.10	382,135.12	532,329.00	150,193.88	71.8
10-54-14 CLOTHING ALLOWANCE	.00	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	1,000.00	5,000.00	6,000.00	1,000.00	83.3
10-54-23 TRAVEL/EDUCATION	748.75	9,442.71	15,500.00	6,057.29	60.9
10-54-24 OFFICE EX & SUPPLIES	371.65	4,966.53	6,000.00	1,033.47	82.8
10-54-25 EQUIPMENT & SUPPLIES	129.96	5,129.89	12,500.00	7,370.11	41.0
10-54-27 NEW COMPUTERS	.00	62.63	7,000.00	6,937.37	.9
10-54-30 UNET - TASKFORCE	.00	2,341.92	2,500.00	158.08	93.7
10-54-35 TRAFFIC SCHOOL	.00	3,262.27	7,000.00	3,737.73	46.6
10-54-41 SCHOOL STUDENT SAFETY	.00	2,387.93	3,500.00	1,112.07	68.2
10-54-42 STATE LIQUOR ALLOTMENT	196.98	3,221.28	.00	( 3,221.28)	.0
10-54-45 VICTIM ADVOCATE	.00	7,500.00	7,500.00	.00	100.0
10-54-47 DISPATCH FEES	12,110.77	34,386.32	49,223.00	14,836.68	69.9
10-54-60 SPILLMAN SERVICE CONTRACT	.00	17,959.08	18,815.00	855.92	95.5
10-54-65 POLICE POLICIES/LEXIPOL	.00	4,444.00	4,444.00	.00	100.0
10-54-72 FY 2019 GRANT VIDEO SYSTEM	.00	3,597.50	.00	( 3,597.50)	.0
10-54-73 2018/2019 GRANT FOR CAMERAS	.00	4,175.00	.00	( 4,175.00)	.0
10-54-74 EQUIPMENT PURCHASES	( 60.00)	8,877.00	20,736.00	11,859.00	42.8
10-54-76 POLICE EQUIP (FUNDING DONATED)	.00	5,919.99	.00	( 5,919.99)	.0
10-54-83 DRUG TESTING	.00	2,360.00	3,500.00	1,140.00	67.4
10-54-86 VEHILCE COMPUTERS	400.14	3,601.40	4,800.00	1,198.60	75.0
10-54-90 800 RADIO	.00	2,309.56	4,820.00	2,510.44	47.9
10-54-95 K9 (NEW/SUPPLIES/EQUIP)	.00	478.66	2,500.00	2,021.34	19.2
10-54-96 P.S. PROPERTY/BUILDING (I.F.)	.00	.00	260,827.00	260,827.00	.0
10-54-97 WEED ABATEMENT	.00	.00	3,000.00	3,000.00	.0
10-54-98 MOTOR POOL	4,046.00	36,914.00	48,552.00	11,638.00	76.0
<b>TOTAL POLICE</b>	<b>156,308.42</b>	<b>1,111,316.92</b>	<b>1,774,180.00</b>	<b>662,863.08</b>	<b>62.6</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
10-55-11 FIRE STIPEND	2,922.88	32,541.81	24,000.00	( 8,541.81)	135.6
10-55-13 BENEFITS/TAXES	202.95	2,471.47	3,000.00	528.53	82.4
10-55-14 FIRE FIGHTER INSURANCE	.00	.00	600.00	600.00	.0
10-55-15 FIRE DEPT IMMUNIZATIONS	.00	.00	600.00	600.00	.0
10-55-21 FIRE GRANT	.00	.00	5,000.00	5,000.00	.0
10-55-23 TRAVEL (CHIEF)	.00	.00	500.00	500.00	.0
10-55-24 OFFICE EX & SUPPLIES	.00	1,043.27	1,970.00	926.73	53.0
10-55-25 EQUIPMENT SUPPLIES & MAINT.	2,168.67	8,329.84	17,360.00	9,030.16	48.0
10-55-27 WOMEN'S AUXILIARY BANK ACCOUNT	.00	.00	500.00	500.00	.0
10-55-28 UTILITIES	401.63	2,995.16	3,624.00	628.84	82.7
10-55-30 APPARATUS MAINTENCE	.00	512.17	2,600.00	2,087.83	19.7
10-55-51 TRAINING PROGRAMS	160.00	2,724.83	4,000.00	1,275.17	68.1
10-55-53 FIRE PREVENTION/EDUCATION	.00	.00	2,000.00	2,000.00	.0
10-55-61 MISCELLANEOUS	.00	2,173.18	5,400.00	3,226.82	40.2
10-55-74 EQUIPMENT PURCHASE	.00	63,346.29	70,000.00	6,653.71	90.5
10-55-75 NEW BRUSH TRUCK BUILD	811.45	38,177.59	.00	( 38,177.59)	.0
10-55-79 NEW FIRE TRUCK PAYMENT	.00	24,289.52	24,290.00	.48	100.0
10-55-83 EASTER EGG HUNT	( 450.00)	( 450.00)	500.00	950.00	( 90.0)
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	8,091.00	10,788.00	2,697.00	75.0
<b>TOTAL FIRE DEPARTMENT</b>	<b>7,116.58</b>	<b>188,560.69</b>	<b>185,232.00</b>	<b>( 3,328.69)</b>	<b>101.8</b>
<u>SEMA</u>					
10-56-11 SEMA STIPEND	12,027.82	57,580.76	69,000.00	11,419.24	83.5
10-56-13 BENEFITS/TAXES	1,114.17	5,477.18	5,200.00	( 277.18)	105.3
10-56-14 CLOTHING ALLOWANCE	.00	1,033.94	1,700.00	666.06	60.8
10-56-16 SEMA BANK FUND ACCOUNT	.00	.00	1,500.00	1,500.00	.0
10-56-24 OFFICE EXPENSE & SUPPLIES	12.62	108.33	500.00	391.67	21.7
10-56-25 SUPPLIES & EQUIPMENT	1,836.54	46,910.08	53,050.00	6,139.92	88.4
10-56-26 EQUIPMENT MAINTANCE	40.01	2,941.72	7,000.00	4,058.28	42.0
10-56-27 EDUCATIONAL/TRAINING	.00	1,984.00	7,000.00	5,016.00	28.3
10-56-28 NEW AMBULANCE	.00	16,193.01	16,193.00	( .01)	100.0
10-56-30 UTILITIES	144.18	1,038.10	1,373.00	334.90	75.6
10-56-61 MISCELLANEOUS	.00	1,337.40	1,500.00	162.60	89.2
10-56-82 DRUG TESTING	.00	75.00	500.00	425.00	15.0
10-56-83 IMMUNIZATIONS	.00	108.00	500.00	392.00	21.6
10-56-88 B.B.Q. DINNER	.00	( 901.34)	.00	901.34	.0
10-56-90 800 RADIO	.00	.00	2,100.00	2,100.00	.0
10-56-94 MEDICAID ASSESSMENT	.00	3,774.45	5,000.00	1,225.55	75.5
10-56-95 IRIS MEDICAL BILLING	.00	7,479.89	8,400.00	920.11	89.1
10-56-98 MOTOR POOL	449.00	4,041.00	5,385.00	1,344.00	75.0
<b>TOTAL SEMA</b>	<b>15,624.34</b>	<b>149,181.52</b>	<b>185,901.00</b>	<b>36,719.48</b>	<b>80.3</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ANIMAL CONTROL</u>					
10-57-16 TRAVEL/EDUCATION	132.00	1,084.39	1,200.00	115.61	90.4
10-57-25 EQUIPMENT AND SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-57-46 COUNTY SHELTER - FOOD	.00	8,718.54	16,500.00	7,781.46	52.8
<b>TOTAL ANIMAL CONTROL</b>	<b>132.00</b>	<b>9,802.93</b>	<b>18,700.00</b>	<b>8,897.07</b>	<b>52.4</b>
<u>EMERGENCY MANAGEMENT</u>					
10-59-27 MISC. & OFFICE SUPPLIES	.00	1,000.00	2,000.00	1,000.00	50.0
10-59-29 GENERATOR	.00	.00	500.00	500.00	.0
<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>.00</b>	<b>1,000.00</b>	<b>2,500.00</b>	<b>1,500.00</b>	<b>40.0</b>
<u>ROADS &amp; PUBLIC IMPROVEMENTS</u>					
10-60-11 SALARIES	16,475.25	102,687.94	162,980.00	60,292.06	63.0
10-60-13 EMPLEE BENEFIT	8,759.77	59,792.95	94,513.00	34,720.05	63.3
10-60-23 TRAVEL/EDUCATION	.00	780.00	2,500.00	1,720.00	31.2
10-60-36 750 E SAFETY SIDEWALK PROJECT	.00	27,992.82	.00	( 27,992.82)	.0
10-60-37 500 EAST CURB PROJECT	.00	48,670.77	.00	( 48,670.77)	.0
10-60-39 C.I. FUNDS/ROAD IMPR/BUILDING	31,920.00	160,845.06	477,078.00	316,232.94	33.7
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	.00	1,618.80	7,500.00	5,881.20	21.6
10-60-54 TOOLS/EQUIPMENT	269.95	20,730.15	24,500.00	3,769.85	84.6
10-60-56 MISC EXPENSES FOR ROADS	2,277.38	14,724.39	18,000.00	3,275.61	81.8
10-60-57 MOTOR POOL EXPENSES	4,146.00	37,314.00	49,752.00	12,438.00	75.0
10-60-70 STREET SIGNS SUBDIVISION	4,079.24	5,785.30	.00	( 5,785.30)	.0
10-60-90 NEW EQUIPMENT ROADS DEPT	.00	9,304.00	39,000.00	29,696.00	23.9
10-60-92 DUMP TRUCK NEW - LEASE ZIONS	.00	32,922.87	32,923.00	.13	100.0
<b>TOTAL ROADS &amp; PUBLIC IMPROVEMENTS</b>	<b>67,927.59</b>	<b>539,388.04</b>	<b>923,746.00</b>	<b>384,357.96</b>	<b>58.4</b>
<u>B&amp;C ROAD MONEY</u>					
10-61-30 ROAD PATCHING	313.55	23,918.53	11,000.00	( 12,918.53)	217.4
10-61-40 ROAD REPAIR/BUILD	.00	301,591.68	296,000.00	( 5,591.68)	101.9
10-61-60 SALT FOR ROADS	.00	24,216.90	30,000.00	5,783.10	80.7
10-61-62 SIDEWALK REPAIR	.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
<b>TOTAL B&amp;C ROAD MONEY</b>	<b>313.55</b>	<b>375,249.64</b>	<b>367,000.00</b>	<b>( 8,249.64)</b>	<b>102.3</b>

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-64-11 SALARIES	12,556.84	107,909.51	153,974.00	46,064.49	70.1
10-64-13 EMPLOYEE BENEFITS	7,843.59	67,293.08	93,520.00	26,226.92	72.0
10-64-14 CLOTHING ALLOWANCE	.00	1,172.86	1,215.00	42.14	96.5
10-64-25 EQUIPMENT SUPPLIES & MAINT	74.32	3,841.92	6,000.00	2,158.08	64.0
10-64-26 PARK SUPPLIES & MAINT	4,466.98	11,270.12	9,500.00	( 1,770.12)	118.6
10-64-27 UTILITIES	831.67	6,650.89	15,632.00	8,981.11	42.6
10-64-28 WATER/PI CHARGED TO PARKS	1,013.60	9,248.22	11,969.00	2,720.78	77.3
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	5,146.18	4,000.00	( 1,146.18)	128.7
10-64-55 RESTROOM RENTAL	198.00	990.00	1,680.00	690.00	58.9
10-64-65 STORAGE BUILDING (ASSIGN \$2019	1,949.04	15,955.04	.00	( 15,955.04)	.0
10-64-74 PARK IMPROVEMENTS	.00	61,148.82	87,900.00	26,751.18	69.6
10-64-90 TRAVEL/EDUCATION	( 351.54)	1,261.54	1,500.00	238.46	84.1
10-64-93 OUT DOOR CLASS ROOM	.00	.00	1,000.00	1,000.00	.0
10-64-98 MOTOR POOL	2,975.00	26,775.00	35,705.00	8,930.00	75.0
<b>TOTAL PARKS</b>	<b>31,557.50</b>	<b>328,469.58</b>	<b>436,095.00</b>	<b>107,625.42</b>	<b>75.3</b>
<u>CEMETERY</u>					
10-66-11 SALARIES	3,884.20	23,969.99	31,039.00	7,069.01	77.2
10-66-13 EMPLOYEE BENEFITS	1,146.63	8,418.37	11,412.00	2,993.63	73.8
10-66-25 EQUIPMENT SUPPLIES & MAINT	12.24	3,911.13	7,770.00	3,858.87	50.3
10-66-30 NEW IMPROVEMENTS TO CEMETERY	.00	5,229.50	3,500.00	( 1,729.50)	149.4
10-66-31 UTILITIES	1,550.49	11,584.16	15,396.00	3,811.84	75.2
10-66-51 VETERAN'S MEMORIAL FUND	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL CEMETERY</b>	<b>6,593.56</b>	<b>53,113.15</b>	<b>70,117.00</b>	<b>17,003.85</b>	<b>75.8</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN / O&amp;M RECREATION</u>					
10-67-11 SALARIES	25,188.46	175,664.82	274,213.00	98,548.18	64.1
10-67-13 EMPLOYEES BENEFITS	7,474.00	56,313.61	84,699.00	28,385.39	66.5
10-67-17 CLOTHING ALLOWANCE	48.00	162.97	1,018.00	855.03	16.0
10-67-32 I.F. EXPENSES (PAVILION)	.00	24,111.32	.00	( 24,111.32)	.0
10-67-50 PARK PLAYGROUND EQUIPMENT	.00	43,902.00	.00	( 43,902.00)	.0
10-67-78 SENIOR CITIZEN PROGRAM	1,420.24	11,510.44	10,000.00	( 1,510.44)	115.1
10-67-79 RODEO ARENA	101.46	6,997.39	7,633.00	635.61	91.7
10-67-82 EQUIPMENT O&M	.00	1,751.12	8,000.00	6,248.88	21.9
10-67-83 MOTOR POOL	1,295.00	11,655.00	15,544.00	3,889.00	75.0
10-67-86 FERTILIZER FOR BALL PARKS	.00	5,144.70	5,000.00	( 144.70)	102.9
10-67-90 PARK SUPPLY & MAINT.	5,572.82	17,225.39	27,000.00	9,774.61	63.8
10-67-91 TREE DONATION FOR PARKS	.00	.00	400.00	400.00	.0
10-67-92 REC PARK IMPROVEMENTS	221.90	1,666.86	20,000.00	18,333.14	8.3
10-67-93 NEBO SCHOOL AGREEMENT	78.00	2,022.20	2,500.00	477.80	80.9
10-67-96 TRAVEL/EDUCATION	1,797.12	2,822.12	2,000.00	( 822.12)	141.1
10-67-97 RECREATION OFFICE SUPPLIES	197.71	4,009.25	7,500.00	3,490.75	53.5
10-67-98 RECREATION UTILITY (PWR/PI)	4,122.07	37,083.92	53,234.00	16,150.08	69.7
10-67-99 PROPERTY/BUILD/IMPROVMENTS	.00	279.79	150,000.00	149,720.21	.2
<b>TOTAL ADMIN / O&amp;M RECREATION</b>	<b>47,516.78</b>	<b>402,322.90</b>	<b>668,741.00</b>	<b>266,418.10</b>	<b>60.2</b>
<u>SPECIAL SERVICES</u>					
10-68-30 POND TOWN CHRISTMAS	.00	24,534.87	19,200.00	( 5,334.87)	127.8
10-68-35 CIVIC CENTER	1,357.48	13,942.72	21,470.00	7,527.28	64.9
10-68-45 EAGLE SCOUT PROJECTS	( 100.00)	( 69.69)	5,000.00	5,069.69	( 1.4)
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	150.00	300.00	150.00	50.0
10-68-67 MISS SALEM PAGEANT	388.94	2,462.94	4,000.00	1,537.06	61.6
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	46,944.00	62,587.00	15,643.00	75.0
<b>TOTAL SPECIAL SERVICES</b>	<b>6,862.42</b>	<b>131,627.70</b>	<b>160,207.00</b>	<b>28,579.30</b>	<b>82.2</b>



SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION PROGRAMS</u>					
10-75-11 SALARIES	12,744.18	121,771.83	134,100.00	12,328.17	90.8
10-75-13 EMPLOYEE BENEFITS	1,153.94	11,171.45	12,136.00	964.55	92.1
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	193.27	2,061.26	3,262.00	1,200.74	63.2
10-75-17 TOURNAMENTS SST	.00	.00	3,000.00	3,000.00	.0
10-75-18 BASEBALL PROGRAMS	1,198.50	11,301.63	8,500.00	( 2,801.63)	133.0
10-75-19 START SMART BASEBALL	4,206.00	4,206.00	700.00	( 3,506.00)	600.9
10-75-20 SOFTBALL (COED)	.00	467.50	1,500.00	1,032.50	31.2
10-75-21 SOCCER ASSOCIATION	.00	8,882.20	12,000.00	3,117.80	74.0
10-75-22 SOARING HOOPSTERS	.00	1,321.09	600.00	( 721.09)	220.2
10-75-23 BASKETBALL	.00	6,834.53	5,500.00	( 1,334.53)	124.3
10-75-24 ADULT BASKETBALL	800.00	1,092.50	1,500.00	407.50	72.8
10-75-25 DANCE	.00	92.69	500.00	407.31	18.5
10-75-26 TACKLE FOOTBALL	.00	3,571.74	10,000.00	6,428.26	35.7
10-75-27 FLAG FOOTBALL	.00	3,511.41	3,000.00	( 511.41)	117.1
10-75-29 YOUTH TENNIS	222.00	705.38	500.00	( 205.38)	141.1
10-75-31 YOUTH VOLLEYBALL	.00	2,093.88	700.00	( 1,393.88)	299.1
10-75-32 T-BALL/COACH PITCH	.00	.00	5,000.00	5,000.00	.0
10-75-33 FISHING	.00	.00	200.00	200.00	.0
10-75-34 HUNTERS SAFETY	.00	.00	100.00	100.00	.0
10-75-36 WRESTLING PROGRAM	.00	741.94	200.00	( 541.94)	371.0
10-75-37 CHEERLEADING	.00	20,302.38	2,000.00	( 18,302.38)	1015.1
10-75-38 HERSHEY TRACK	.00	.00	100.00	100.00	.0
10-75-39 YOUTH TRACK	.00	.00	300.00	300.00	.0
10-75-40 CAMPS & CLINICS	.00	205.86	300.00	94.14	68.6
10-75-41 YOUNG PERFORMERS	1,072.41	6,640.84	2,000.00	( 4,640.84)	332.0
10-75-42 SPECIAL EVENTS	6.28	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	44,620.88	40,000.00	( 4,620.88)	111.6
10-75-45 RECREATION FIELD UTILITY	355.77	16,747.90	27,024.00	10,276.10	62.0
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	.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	.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	106.83	2,992.46	4,000.00	1,007.54	74.8
10-75-65 BOUTIQUE - RECREATION	.00	8,997.29	3,000.00	( 5,997.29)	299.9
10-75-75 SNACK SHACK RODEO	.00	890.81	.00	( 890.81)	.0
<b>TOTAL RECREATION PROGRAMS</b>	<b>22,059.18</b>	<b>295,438.58</b>	<b>313,322.00</b>	<b>17,883.42</b>	<b>94.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>529,375.84</b>	<b>5,285,915.03</b>	<b>7,258,622.00</b>	<b>1,972,706.97</b>	<b>72.8</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>81,226.70</b>	<b>117,859.17</b>	<b>.00</b>	<b>( 117,859.17)</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
MARCH 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 9 MONTHS ENDING MARCH 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 9 MONTHS ENDING MARCH 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  
MARCH 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  
MARCH 31, 2019

GEN. FUND IMPACT FEE ACCOUNTS

<u>ASSETS</u>		
37-1113	CASH ALLOCATION TO OTHER FUNDS	4,030,273.63
37-1114	RECREATION IMPACT FEE-PTIF	416,699.86
37-1115	PUBLIC SAFTEY IMPACT FEE-PTIF	374,520.20
37-1120	TRANSPORTATION IMPACT FEE	188,983.27
		5,010,476.96
	TOTAL ASSETS	5,010,476.96
<u>LIABILITIES AND EQUITY</u>		
<u>FUND EQUITY</u>		
UNAPPROPRIATED FUND BALANCE:		
37-2981	UNAPPROPRATED SURPLUS	4,470,985.68
	REVENUE OVER EXPENDITURES - YTD	539,491.28
		5,010,476.96
	BALANCE - CURRENT DATE	5,010,476.96
	TOTAL FUND EQUITY	5,010,476.96
	TOTAL LIABILITIES AND EQUITY	5,010,476.96

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 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	74,542.99	287,206.61	137,587.00	( 149,619.61)	208.8
37-31-15 PUBLIC SAFTEY IMPACT FEE	36,680.90	145,830.58	260,827.00	114,996.42	55.9
37-31-25 TRANSPORTATION IMPACT FEE	22,379.83	106,454.09	.00	( 106,454.09)	.0
<b>TOTAL IMPACT FEE REVENUE</b>	<b>133,603.72</b>	<b>539,491.28</b>	<b>398,414.00</b>	<b>( 141,077.28)</b>	<b>135.4</b>
<b>TOTAL FUND REVENUE</b>	<b>133,603.72</b>	<b>539,491.28</b>	<b>398,414.00</b>	<b>( 141,077.28)</b>	<b>135.4</b>

SALEM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2019

GEN. FUND IMPACT FEE ACCOUNTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>IMPACT FEE PROJECTS EXP</u>					
37-70-14 RECREATION I.F. \$TRANS TO G.F.	.00	.00	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	.00	.00	398,414.00	398,414.00	.0
TOTAL FUND EXPENDITURES	.00	.00	398,414.00	398,414.00	.0
NET REVENUE OVER EXPENDITURES	133,603.72	539,491.28	.00	( 539,491.28)	.0



SALEM CITY CORPORATION  
BALANCE SHEET  
MARCH 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  
 MARCH 31, 2019

MUNICIPAL BUILDING AUTHORITY

ASSETS

42-1113	CASH ALLOCATION GENERAL FUND	(	12,514.84)
			( 12,514.84)
	TOTAL ASSETS		( 12,514.84)

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
42-2981	UNAPPROPRATED SURPLUS		3,137.16
	REVENUE OVER EXPENDITURES - YTD	(	15,652.00)
			( 12,514.84)
	BALANCE - CURRENT DATE	(	12,514.84)
	TOTAL FUND EQUITY		( 12,514.84)
	TOTAL LIABILITIES AND EQUITY		( 12,514.84)

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 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	46,944.00	62,587.00	15,643.00	75.0
TOTAL MISCELLANEOUS REVENUE	5,216.00	46,944.00	62,587.00	15,643.00	75.0
TOTAL FUND REVENUE	5,216.00	46,944.00	62,587.00	15,643.00	75.0

SALEM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 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	.00	7,596.00	7,587.00	( 9.00)	100.1
TOTAL DEBT SERVICE	.00	62,596.00	62,587.00	( 9.00)	100.0
TOTAL FUND EXPENDITURES	.00	62,596.00	62,587.00	( 9.00)	100.0
NET REVENUE OVER EXPENDITURES	5,216.00	( 15,652.00)	.00	15,652.00	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
MARCH 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  
MARCH 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  
MARCH 31, 2019

WATER UTILITY FUND

ASSETS

51-1113	CASH ALLOC. FROM GENERAL FUND	5,578,700.72	
51-1311	ACCT REC UTILITY	75,748.44	
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		10,439,113.13

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	70,705.41	
	BALANCE - CURRENT DATE	8,886,479.50	
	TOTAL FUND EQUITY		9,941,531.42
	TOTAL LIABILITIES AND EQUITY		10,439,113.13

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
51-37-10 WATER BILLING	68,748.86	651,735.63	900,812.00	249,076.37	72.4
51-37-13 CONNECTION FEE	6,000.00	23,250.00	31,875.00	8,625.00	72.9
51-37-14 WATER CHARGED FROM OTHER DEPTS	393.00	3,766.52	4,800.00	1,033.48	78.5
51-37-18 CASH IN LUE OF WATER SHARES	.00	182,750.00	100,000.00	( 82,750.00)	182.8
51-37-19 WATER RENT FEES	150.00	1,235.58	500.00	( 735.58)	247.1
51-37-20 WATER FEE- CONTRACTORS	750.00	2,900.00	5,500.00	2,600.00	52.7
51-37-25 WATER IMPACT FEES	27,808.00	107,756.00	20,682.00	( 87,074.00)	521.0
51-37-40 WATER MODELING DEV PAY	.00	( 5,000.00)	.00	5,000.00	.0
51-37-50 WOODLAND HILLS/H.E. DAVIS	672.58	13,036.58	18,000.00	4,963.42	72.4
51-37-80 WATER SUNDRY/(WATER LEAK)	.00	650.00	.00	( 650.00)	.0
TOTAL UTILITIES REVENUE	104,522.44	982,080.31	1,082,169.00	100,088.69	90.8
TOTAL FUND REVENUE	104,522.44	982,080.31	1,082,169.00	100,088.69	90.8



SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
51-70-11 SALARIES	10,890.09	72,759.87	119,127.00	46,367.13	61.1
51-70-13 EMPLOYEE BENEFITS	3,293.10	27,356.73	53,053.00	25,696.27	51.6
51-70-14 CLOTHING ALLOWANCE	.00	1,169.13	1,620.00	450.87	72.2
51-70-24 WATER SYSTEM MAINT/REPAIR	790.00	34,696.64	100,215.00	65,518.36	34.6
51-70-25 EQUIPMENT/ SUPPLIES	29,416.56	108,080.18	34,300.00	( 73,780.18)	315.1
51-70-26 CHLORINE	.00	7,800.39	7,000.00	( 800.39)	111.4
51-70-27 UTILITIES	3,197.94	31,479.84	42,000.00	10,520.16	75.0
51-70-37 WATER LINE IMPROVEMENTS	.00	3,369.00	7,500.00	4,131.00	44.9
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	12,303.00	16,398.00	4,095.00	75.0
<b>TOTAL PRODUCTION</b>	<b>48,954.69</b>	<b>440,747.78</b>	<b>411,213.00</b>	<b>( 29,534.78)</b>	<b>107.2</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
51-73-11 SALARIES (METER READER)	263.71	3,716.63	6,331.00	2,614.37	58.7
51-73-13 EMPLOYEE BENEFITS (METER READE	23.86	336.37	573.00	236.63	58.7
51-73-24 OFFICE EX & SUPPLIES	40.01	498.09	700.00	201.91	71.2
51-73-30 WATER MODELING ENGINEERING	17,581.48	87,267.00	100,000.00	12,733.00	87.3
51-73-31 PROFESSIONAL & TECHNICAL	200.00	6,263.93	14,500.00	8,236.07	43.2
51-73-34 ADMINISTRATIVE SERVICES	29,450.00	265,050.00	353,403.00	88,353.00	75.0
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	2,040.79	29,263.62	40,000.00	10,736.38	73.2
51-73-47 TRAVEL/EDUCATION	117.44	4,496.17	4,500.00	3.83	99.9
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>49,717.29</b>	<b>403,493.28</b>	<b>532,007.00</b>	<b>128,513.72</b>	<b>75.8</b>
<u>CAPITAL OUTLAY</u>					
51-74-72 CW MANAGEMENT PAYMENT	.00	9,002.84	20,682.00	11,679.16	43.5
51-74-73 TRANSFER FUNDS TO GENERAL FUND	3,542.00	31,878.00	42,500.00	10,622.00	75.0
51-74-77 WATER DEPT RESERVE FUND	.00	.00	40,767.00	40,767.00	.0
51-74-78 TRANSFER TO MOTOR POOL FUND	2,917.00	26,253.00	35,000.00	8,747.00	75.0
<b>TOTAL CAPITAL OUTLAY</b>	<b>6,459.00</b>	<b>67,133.84</b>	<b>138,949.00</b>	<b>71,815.16</b>	<b>48.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>105,130.98</b>	<b>911,374.90</b>	<b>1,082,169.00</b>	<b>170,794.10</b>	<b>84.2</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 608.54)</b>	<b>70,705.41</b>	<b>.00</b>	<b>( 70,705.41)</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2019

SEWER UTILITY FUND

ASSETS

52-1113	CASH ALLOCATION FROM GEN FUND	( 2,472,401.27)	
52-1114	SEWER IMPACT FEE-PTIF	588,672.85	
52-1152	PTIF DWQ SEWER PLANT ADV FUNDS	16,608.67	
52-1311	ACCT REC UTILITY	121,921.78	
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		8,556,900.53

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	( 2,931,608.73)	
	BALANCE - CURRENT DATE		4,197,108.32
	TOTAL FUND EQUITY		6,650,346.60
	TOTAL LIABILITIES AND EQUITY		8,556,900.53

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
52-37-10 SEWER IMPACT FEES	54,485.28	217,773.98	123,115.00	( 94,658.98)	176.9
52-37-32 SEWER SERVICE FEE	119,598.65	1,073,655.75	725,184.00	( 348,471.75)	148.1
52-37-33 SEWER CONNECTION FEE	2,325.00	9,145.00	13,175.00	4,030.00	69.4
52-37-35 SEWER CHARGED OTHER DEPT	391.50	3,523.50	4,698.00	1,174.50	75.0
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	11,202,624.81	.00	( 11,202,624.81)	.0
<b>TOTAL UTILITIES REVENUE</b>	<b>176,800.43</b>	<b>12,537,798.04</b>	<b>946,172.00</b>	<b>( 11,591,626.04)</b>	<b>1325.1</b>
<b>TOTAL FUND REVENUE</b>	<b>176,800.43</b>	<b>12,537,798.04</b>	<b>946,172.00</b>	<b>( 11,591,626.04)</b>	<b>1325.1</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM MAINT</u>					
52-71-11 SALARIES	7,047.88	44,868.22	64,064.00	19,195.78	70.0
52-71-13 EMPLOYEE BENEFITS	3,212.79	24,157.91	33,904.00	9,746.09	71.3
52-71-14 CLOTHING	.00	456.00	1,515.00	1,059.00	30.1
52-71-24 SEWER SYSTEM MAIN/REPAIR	739.61	47,934.23	44,500.00	( 3,434.23)	107.7
52-71-25 EQUIPMENT SUPPLIES & MAINT	2,046.62	7,969.79	12,000.00	4,030.21	66.4
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 IMPROVEMENT	.00	.00	8,000.00	8,000.00	.0
52-71-57 SEWER LINE REPLACEMENT	14,789.80	114,325.72	80,000.00	( 34,325.72)	142.9
52-71-98 MOTOR POOL	1,631.00	14,679.00	19,566.00	4,887.00	75.0
<b>TOTAL SEWER SYSTEM MAINT</b>	<b>29,467.70</b>	<b>255,506.09</b>	<b>268,149.00</b>	<b>12,642.91</b>	<b>95.3</b>
<u>SEWER TREATMENT</u>					
52-72-11 SALARIES	7,538.85	47,163.96	59,272.00	12,108.04	79.6
52-72-13 EMPLOYEE BENEFITS	3,978.00	28,259.93	39,116.00	10,856.07	72.3
52-72-14 CLOTHING ALLOWANCE	.00	703.45	405.00	( 298.45)	173.7
52-72-20 PROFESSIONAL SERVICES	1,510.65	12,671.98	17,000.00	4,328.02	74.5
52-72-25 LAGOON SUPPLIES & MAINT	1,583.30	30,170.36	34,200.00	4,029.64	88.2
52-72-26 BLD SUPPLIES & MAINT.	1,661.80	15,885.26	25,400.00	9,514.74	62.5
52-72-27 UTILITIES	3,775.66	31,394.91	42,375.00	10,980.09	74.1
52-72-28 CHEMTECH FORD TESTING	2,248.00	18,156.20	12,300.00	( 5,856.20)	147.6
52-72-33 TRAVEL/EDUCATION	50.00	1,327.00	.00	( 1,327.00)	.0
52-72-41 CHLORINE	.00	5,896.00	10,000.00	4,104.00	59.0
52-72-98 MOTOR POOL	655.00	5,895.00	7,865.00	1,970.00	75.0
<b>TOTAL SEWER TREATMENT</b>	<b>23,001.26</b>	<b>197,524.05</b>	<b>247,933.00</b>	<b>50,408.95</b>	<b>79.7</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
52-73-10 TRANSFER FUNDS TO GENERAL FUND	1,792.00	16,128.00	21,500.00	5,372.00	75.0
52-73-15 TRANSFER TO MOTOR POOL	2,167.00	19,503.00	26,000.00	6,497.00	75.0
52-73-34 ADMINISTRATIVE SERVICES	21,198.00	190,782.00	254,380.00	63,598.00	75.0
52-73-56 2018 BOND (SEWER PLANT) INTERE	.00	37,286.57	.00	( 37,286.57)	.0
52-73-62 CW MANAGEMENT REIMBURSMENT	.00	37,790.28	93,087.00	55,296.72	40.6
52-73-63 NEBO SEWER LINE 400 N REIMBURS	.00	12,181.41	30,028.00	17,846.59	40.6
52-73-77 SEWER RESERVE FUND	.00	.00	5,095.00	5,095.00	.0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>25,157.00</b>	<b>313,671.26</b>	<b>430,090.00</b>	<b>116,418.74</b>	<b>72.9</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 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	51,294.41	179,568.16	.00	( 179,568.16)	.0
52-74-42 ENGINEERING - CONST MANGEMENT	66,329.53	458,053.10	.00	( 458,053.10)	.0
52-74-45 CONSTRUCTION NEW SEWER PLANT	1,130,549.94	9,889,297.24	.00	( 9,889,297.24)	.0
52-74-47 PIPELINE SEWER CONSTRUCTION	202,766.30	1,933,477.37	.00	( 1,933,477.37)	.0
52-74-50 CITY PARTICIPATION IN PLANT	.00	884,183.56	.00	( 884,183.56)	.0
52-74-65 ENGINER NEW SEWER PLT SELF PAR	506.94	54,005.59	.00	( 54,005.59)	.0
52-74-70 ENGINER NEW SEWER PLT LOAN ADV	.00	30.17	.00	( 30.17)	.0
52-74-72 DWQ LOAN ADV PAY BACK SEWER PL	.00	962,300.00	.00	( 962,300.00)	.0
52-74-80 POWER LINE EXP SEWER PLANT PRO	17,592.21	64,129.82	.00	( 64,129.82)	.0
TOTAL DEPARTMENT 74	1,469,039.33	14,702,705.37	.00	( 14,702,705.37)	.0
TOTAL FUND EXPENDITURES	1,546,665.29	15,469,406.77	946,172.00	( 14,523,234.77)	1635.0
NET REVENUE OVER EXPENDITURES	( 1,369,864.86)	( 2,931,608.73)	.00	2,931,608.73	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2019

ELECTRICITY UTILITY FUND

ASSETS

53-1113	CASH ALLOCATION FROM GEN FUND	873,688.18	
53-1311	ACCT REC UTILITY	337,868.36	
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		9,819,197.01

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	1,189.29	
53-2331	CUSTOMER DEPOSITS	35,135.76	
53-2400	NET PENSION LIABILITY	182,218.00	
53-2401	DEFERRED INFLOW PENSIONS	118,777.00	
53-2509	NOTE PAYABLE TO C.W.	600,166.82	
53-2513	PERM POWER BONDS NEW HOMES	219,000.00	
	TOTAL LIABILITIES		1,675,029.88

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	16,158.70	
	BALANCE - CURRENT DATE	7,796,083.65	
	TOTAL FUND EQUITY		8,144,167.13
	TOTAL LIABILITIES AND EQUITY		9,819,197.01

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
53-37-25 RENEW CHOICE POWER	62.00	558.00	.00	( 558.00)	.0
53-37-48 ELECTRIC SALES INDUSTRIAL EXPT	8,327.99	59,487.65	73,000.00	13,512.35	81.5
53-37-49 ELECTRIC SALES RESIDENTIAL TAX	196,724.96	2,284,589.75	2,907,236.00	622,646.25	78.6
53-37-50 ELECTRIC SALES COMMERCIAL TAX	48,722.55	494,733.86	696,226.00	201,492.14	71.1
53-37-51 ELECTRIC SALES COMMERCIAL EXPT	40,596.54	410,277.09	471,017.00	60,739.91	87.1
53-37-52 IMPACT FEES	10,242.00	80,558.84	45,347.00	( 35,211.84)	177.7
53-37-54 ELECTRIC HOOKUP FEES	3,000.00	28,467.52	37,500.00	9,032.48	75.9
53-37-55 RECONNECT FEE	.00	450.00	1,500.00	1,050.00	30.0
53-37-56 POWER CHARGED OTHER DEPTS.	11,870.30	133,033.40	180,000.00	46,966.60	73.9
53-37-65 POWER HOOK UP NEW SUBDIVISION	185,750.93	456,610.93	10,000.00	( 446,610.93)	4566.1
53-37-68 SUNDRY	1,374.60	1,374.60	5,000.00	3,625.40	27.5
TOTAL UTILITIES REVENUE	506,671.87	3,950,141.64	4,426,826.00	476,684.36	89.2
TOTAL FUND REVENUE	506,671.87	3,950,141.64	4,426,826.00	476,684.36	89.2

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
53-70-11 SALARIES	49,717.10	327,375.92	436,469.00	109,093.08	75.0
53-70-13 EMPLOYEE BENEFITS	22,803.71	169,498.17	229,633.00	60,134.83	73.8
53-70-14 CLOTHING ALLOWANCE	.00	4,546.99	5,000.00	453.01	90.9
53-70-16 SAFETY EQUIPMENT/TESTING	8,038.02	9,634.52	13,000.00	3,365.48	74.1
53-70-24 PURCHASED POWER METERS	.00	.00	19,125.00	19,125.00	.0
53-70-25 PWR SYSTEM MAINT/SUPPLY/INVENT	270.27	35,703.35	65,000.00	29,296.65	54.9
53-70-26 SUBSTATION REPAIR	.00	.00	13,000.00	13,000.00	.0
53-70-30 NEW HOOKUP/SUBDIVISION (ACT CD)	145,319.55	408,433.47	.00	( 408,433.47)	.0
53-70-31 PROFESSIONAL & TECHNICAL	.00	( 12,442.67)	32,000.00	44,442.67	( 38.9)
53-70-34 TRAVEL/EDUCATION	688.88	6,893.27	9,700.00	2,806.73	71.1
53-70-43 POWER PURCHASED UMPA	194,600.07	2,031,836.77	2,514,839.00	483,002.23	80.8
53-70-44 UMPA SCADA	.00	694.06	5,480.00	4,785.94	12.7
53-70-45 SUVP PAYMENTS	15,200.00	76,000.00	91,611.00	15,611.00	83.0
53-70-56 CAPITAL OUTLAY/SUBSTATION	.00	.00	30,000.00	30,000.00	.0
53-70-58 POWER SHOP IMPROVEMENTS	7,300.00	18,878.53	45,000.00	26,121.47	42.0
53-70-62 EQUIPMENT PURCHASE	5,447.69	53,873.03	40,000.00	( 13,873.03)	134.7
53-70-70 LEGAL FEES FOR POWER	4,652.30	107,732.88	.00	( 107,732.88)	.0
53-70-75 CAPITAL IMPR - ANNEXATION AREA	.00	39,141.56	.00	( 39,141.56)	.0
53-70-92 NEW VEHICLE LEASING PAYMENT	.00	56,101.14	56,102.00	.86	100.0
53-70-98 MOTOR POOL	2,863.00	25,767.00	34,350.00	8,583.00	75.0
<b>TOTAL PRODUCTION</b>	<b>456,900.59</b>	<b>3,359,667.99</b>	<b>3,640,309.00</b>	<b>280,641.01</b>	<b>92.3</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
53-73-11 METER READER SALARIES	395.57	5,574.97	8,260.00	2,685.03	67.5
53-73-13 EMPLOYEE BENEFITS	35.81	504.54	748.00	243.46	67.5
53-73-24 OFFICE EXP & SUPPLIES	468.77	507.88	958.00	450.12	53.0
53-73-30 ELECTRIC IMPACT FEE STUDY	1,760.00	19,236.63	.00	( 19,236.63)	.0
53-73-34 ADMINISTRATIVE SVCES	30,499.00	274,491.00	365,983.00	91,492.00	75.0
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	229,878.00	306,500.00	76,622.00	75.0
53-73-72 TRANSFER FUNDS TO MOTOR POOL	1,458.00	13,122.00	17,500.00	4,378.00	75.0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>60,159.15</b>	<b>543,315.02</b>	<b>708,949.00</b>	<b>165,633.98</b>	<b>76.6</b>
<u>DEBT SERVICE</u>					
53-85-40 SALEM CAPITAL LLC REIMBURSEMEN	.00	30,999.93	45,348.00	14,348.07	68.4
53-85-75 FUNDS FOR RESERVE FUND	.00	.00	32,220.00	32,220.00	.0
<b>TOTAL DEBT SERVICE</b>	<b>.00</b>	<b>30,999.93</b>	<b>77,568.00</b>	<b>46,568.07</b>	<b>40.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>517,059.74</b>	<b>3,933,982.94</b>	<b>4,426,826.00</b>	<b>492,843.06</b>	<b>88.9</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 10,387.87)</b>	<b>16,158.70</b>	<b>.00</b>	<b>( 16,158.70)</b>	<b>.0</b>



SALEM CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2019

WASTE COLLECTION UTILITY FUND

<u>ASSETS</u>			
54-1113	CASH ALLOCATION FROM GEN FUND	192,565.14	
54-1311	ACCT REC UTILITY	49,786.51	
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		449,649.56
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
54-2220	ACCOUNT PAYABLE	31,304.00	
54-2224	COMPENSATED ABSENCE	689.00	
	TOTAL LIABILITIES		31,993.00
<u>FUND EQUITY</u>			
54-2841	CONTRIBUTIONS FROM CUSTOMERS	66,118.93	
UNAPPROPRIATED FUND BALANCE:			
54-2981	RETAINED EARNINGS	334,080.25	
	REVENUE OVER EXPENDITURES - YTD	17,457.38	
	BALANCE - CURRENT DATE	351,537.63	
	TOTAL FUND EQUITY		417,656.56
	TOTAL LIABILITIES AND EQUITY		449,649.56

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 9 MONTHS ENDING MARCH 31, 2019

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
54-37-31 WASTE COLLECTION	38,645.01	344,584.49	452,549.00	107,964.51	76.1
54-37-35 SOLID WASTE COLL OTHER DEPTS	610.92	5,498.28	7,331.00	1,832.72	75.0
54-37-41 RECYCLING COLLECTION FEE	8,892.18	80,018.79	109,543.00	29,524.21	73.1
54-37-63 GARBAGE CAN SETUP FEE	225.00	4,825.00	8,000.00	3,175.00	60.3
TOTAL UTILITIES REVENUE	48,373.11	434,926.56	577,423.00	142,496.44	75.3
TOTAL FUND REVENUE	48,373.11	434,926.56	577,423.00	142,496.44	75.3

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTE COLLECTION</u>					
54-62-11 SALARIES	992.52	7,003.64	9,341.00	2,337.36	75.0
54-62-13 EMPLOYEES BENEFITS	548.11	4,261.93	6,007.00	1,745.07	71.0
54-62-25 EQUIPMENT & SUPPLIES	.00	.00	4,000.00	4,000.00	.0
54-62-34 ADMINISTRATIVE SERVICES	7,745.00	69,705.00	92,944.00	23,239.00	75.0
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	125.04	1,500.00	1,374.96	8.3
54-62-51 GREEN WASTE MAINT/YARD	8.00	776.00	2,400.00	1,624.00	32.3
54-62-55 REPUBLIC SERVICES COLL FEE	24,101.36	109,752.10	148,068.00	38,315.90	74.1
54-62-60 SUVSWD (TRANSFER STATION)	8,500.68	90,728.68	133,346.00	42,617.32	68.0
54-62-61 SUVSWD - MUNICIPAL FIXED SERVI	1,308.33	11,774.97	15,708.00	3,933.03	75.0
54-62-75 TRANSFER TO GENERAL FUND	2,125.00	19,125.00	25,500.00	6,375.00	75.0
54-62-98 TRANSFER FUNDS TO MOTOR POOL	833.00	7,497.00	10,000.00	2,503.00	75.0
TOTAL WASTE COLLECTION	46,162.00	349,008.23	479,414.00	130,405.77	72.8
<u>RECYCLING PROGRAM</u>					
54-70-55 REPUBLIC SERVICE - RECYCLING	12,608.36	57,683.15	75,741.00	18,057.85	76.2
54-70-60 SUVSWSD - RECYCLING TONAGE	1,045.20	10,777.80	16,481.00	5,703.20	65.4
TOTAL RECYCLING PROGRAM	13,653.56	68,460.95	92,222.00	23,761.05	74.2
<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	59,815.56	417,469.18	577,423.00	159,953.82	72.3
NET REVENUE OVER EXPENDITURES	( 11,442.45)	17,457.38	.00	( 17,457.38)	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2019

PRESSURIZED IRRIGATION

ASSETS

55-1113	CASH ALLOCATION TO OTHER FUNDS	747,255.42	
55-1150	PTIF 2007 BOND RESERVE FUND	535,754.68	
55-1311	ACCT REC UTILITY	75,533.27	
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		14,129,101.95

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	( 1,788.04)	
	BALANCE - CURRENT DATE	793,840.96	
	TOTAL FUND EQUITY		7,910,190.28
	TOTAL LIABILITIES AND EQUITY		14,129,101.95

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
55-37-13 PI CONNECTION HOOK UP	5,625.00	21,375.00	31,875.00	10,500.00	67.1
55-37-21 INTEREST INCOME	1,259.42	10,553.50	5,000.00	( 5,553.50)	211.1
55-37-33 P.I. MONTHLY BILLING	71,841.53	642,732.28	863,866.00	221,133.72	74.4
55-37-35 P.I. IMPACT FEE	23,850.00	90,630.00	135,150.00	44,520.00	67.1
55-37-41 PI CHARGED OTHER DEPARTMENTS	4,149.00	37,341.00	49,794.00	12,453.00	75.0
TOTAL UTILITIES REVENUE	106,724.95	802,631.78	1,085,685.00	283,053.22	73.9
TOTAL FUND REVENUE	106,724.95	802,631.78	1,085,685.00	283,053.22	73.9

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
55-70-11 SALARIES	10,890.08	73,029.60	119,127.00	46,097.40	61.3
55-70-13 EMPLOYEE BENEFITS	3,297.86	27,360.07	53,053.00	25,692.93	51.6
55-70-25 EQUIPMENT SUPPLIES & MANT	3,033.17	28,345.93	50,000.00	21,654.07	56.7
55-70-30 P.I. EQUIP REPLACE/RESERVE	.00	.00	71,715.00	71,715.00	.0
55-70-35 UTILITIES (POWER)	622.18	17,541.34	21,486.00	3,944.66	81.6
55-70-41 NEW EQUIPMENT	.00	.00	30,000.00	30,000.00	.0
55-70-54 PI LINE AT NEW SEWER PLANT	.00	27,810.00	.00	( 27,810.00)	.0
55-70-60 WATER DELIVERY FEES	66,930.42	125,153.06	126,578.00	1,424.94	98.9
55-70-63 LOST GENERATION FOR STRAWBERRY	.00	.00	10,110.00	10,110.00	.0
55-70-65 PROFESSIONAL SERVICES	7,264.00	13,761.21	18,800.00	5,038.79	73.2
<b>TOTAL PRODUCTION</b>	<b>92,037.71</b>	<b>313,001.21</b>	<b>500,869.00</b>	<b>187,867.79</b>	<b>62.5</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
55-73-60 ADMINISTRATIVE	23,655.00	212,895.00	283,854.00	70,959.00	75.0
55-73-80 MOTOR POOL	1,273.00	11,457.00	15,276.00	3,819.00	75.0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>24,928.00</b>	<b>224,352.00</b>	<b>299,130.00</b>	<b>74,778.00</b>	<b>75.0</b>
<u>CAPITAL OUTLAY/DEBT SERVICE</u>					
55-74-20 2007 PI BOND INTEREST PAYMENT	.00	103,185.61	103,186.00	.39	100.0
55-74-25 2007 PI BOND PRINCIPAL	.00	108,000.00	108,000.00	.00	100.0
55-74-64 TRANSFER TO MOTOR POOL	1,667.00	15,003.00	20,000.00	4,997.00	75.0
55-74-65 TRANSFER FUNDS TO GENERAL FUND	4,542.00	40,878.00	54,500.00	13,622.00	75.0
<b>TOTAL CAPITAL OUTLAY/DEBT SERVICE</b>	<b>6,209.00</b>	<b>267,066.61</b>	<b>285,686.00</b>	<b>18,619.39</b>	<b>93.5</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>123,174.71</b>	<b>804,419.82</b>	<b>1,085,685.00</b>	<b>281,265.18</b>	<b>74.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 16,449.76)</b>	<b>( 1,788.04)</b>	<b>.00</b>	<b>1,788.04</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2019

STORM DRAIN

<u>ASSETS</u>		
56-1113	CASH ALLOCATION TO OTHER FUNDS	64,250.42
56-1311	ACCT REC UTILITY	16,186.54
56-1631	STORM DRAIN SYSTEM	2,264,588.00
56-1662	ACCUMULATED DEPRECIATION	( 248,508.00)
	TOTAL ASSETS	<u>2,096,516.96</u>
<u>LIABILITIES AND EQUITY</u>		
<u>LIABILITIES</u>		
56-2224	COMPENSATED ABSENCE	<u>2,625.00</u>
	TOTAL LIABILITIES	2,625.00
<u>FUND EQUITY</u>		
56-2810	UNAPPROPRIATED SURPLUS	2,083,134.12
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	<u>10,757.84</u>
	BALANCE - CURRENT DATE	<u>10,757.84</u>
	TOTAL FUND EQUITY	<u>2,093,891.96</u>
	TOTAL LIABILITIES AND EQUITY	<u>2,096,516.96</u>

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
56-37-10 MONTHLY BILLING	15,695.43	139,679.40	191,618.00	51,938.60	72.9
56-37-20 STORM DRAIN (OTHER DEPT)	93.60	842.40	1,123.00	280.60	75.0
56-37-30 SWPPP REVIEWS NEW CONSTRUCTION	.00	.00	14,500.00	14,500.00	.0
<b>TOTAL UTILITIES REVENUE</b>	<b>15,789.03</b>	<b>140,521.80</b>	<b>207,241.00</b>	<b>66,719.20</b>	<b>67.8</b>
<b>TOTAL FUND REVENUE</b>	<b>15,789.03</b>	<b>140,521.80</b>	<b>207,241.00</b>	<b>66,719.20</b>	<b>67.8</b>



SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM DRAIN EXPES PRODUCTION</u>					
56-70-11 SALARIES	3,163.37	19,103.46	9,316.00	( 9,787.46)	205.1
56-70-13 BENIFITS	1,997.72	9,837.27	2,752.00	( 7,085.27)	357.5
56-70-25 EQUIPMENT SUPPLIES AND MAINT	4,296.25	5,029.71	6,000.00	970.29	83.8
56-70-30 STORM WATER MANAGEMENT PROG	.00	3,784.00	51,000.00	47,216.00	7.4
56-70-65 PROFESSIONAL SERVICES	.00	357.52	8,500.00	8,142.48	4.2
56-70-98 MOTOR POOL	.00	5.00	5,500.00	5,495.00	.1
<b>TOTAL STORM DRAIN EXPES PRODUCTION</b>	<b>9,457.34</b>	<b>38,116.96</b>	<b>83,068.00</b>	<b>44,951.04</b>	<b>45.9</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
56-73-60 ADMINSTRATION SERVICES	8,100.00	72,900.00	97,196.00	24,296.00	75.0
56-73-64 MOTOR POOL	1,125.00	10,125.00	8,000.00	( 2,125.00)	126.6
56-73-71 TRANSFER TO GENERAL	958.00	8,622.00	11,500.00	2,878.00	75.0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>10,183.00</b>	<b>91,647.00</b>	<b>116,696.00</b>	<b>25,049.00</b>	<b>78.5</b>
<u>DEPARTMENT 74</u>					
56-74-30 UNRESERVED FUND - SAVINGS	.00	.00	7,477.00	7,477.00	.0
<b>TOTAL DEPARTMENT 74</b>	<b>.00</b>	<b>.00</b>	<b>7,477.00</b>	<b>7,477.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>19,640.34</b>	<b>129,763.96</b>	<b>207,241.00</b>	<b>77,477.04</b>	<b>62.6</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 3,851.31)</b>	<b>10,757.84</b>	<b>.00</b>	<b>( 10,757.84)</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2019

MOTOR POOL FUND

ASSETS

61-1113	CASH ALLOCATION FROM GEN FUND	( 51,032.67)	
61-1161	AUTOS	1,652,336.11	
61-1651	EQUIPMENT	32,429.15	
61-1662	ACCUMULATED DEPRECIATION	( 1,259,157.17)	
	TOTAL ASSETS		<u>374,575.42</u>

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	18,556.93	
	BALANCE - CURRENT DATE	363,722.42	
	TOTAL FUND EQUITY		<u>363,722.42</u>
	TOTAL LIABILITIES AND EQUITY		<u>374,575.42</u>

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
61-36-30 INSURANCE REIMBURSMENT	.00	1,347.18	.00	( 1,347.18)	.0
61-36-50 SOLD VEHICLES - MOTOR POOL	.00	1,450.00	.00	( 1,450.00)	.0
TOTAL MISCELLANEOUS REVENUE	.00	2,797.18	.00	( 2,797.18)	.0
<u>FUND REVENUE</u>					
61-38-10 GENERAL FUND	17,336.00	156,024.00	208,034.00	52,010.00	75.0
61-38-51 WATER FUND	4,284.00	38,556.00	51,398.00	12,842.00	75.0
61-38-52 SEWER FUND	4,453.00	40,077.00	53,431.00	13,354.00	75.0
61-38-53 ELECTRIC FUND	4,321.00	38,889.00	51,850.00	12,961.00	75.0
61-38-60 SOLID WASTE	833.00	7,497.00	10,000.00	2,503.00	75.0
61-38-65 P.I. FUND	2,940.00	26,460.00	35,276.00	8,816.00	75.0
61-38-67 STORM DRAIN	1,125.00	10,125.00	13,500.00	3,375.00	75.0
TOTAL FUND REVENUE	35,292.00	317,628.00	423,489.00	105,861.00	75.0
TOTAL FUND REVENUE	35,292.00	320,425.18	423,489.00	103,063.82	75.7

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERNAL SERVICE EXPENDITURES</u>					
61-80-13 EMPLOYEE BENEFITS	654.66	7,585.29	13,055.00	5,469.71	58.1
61-80-27 MOTOR POOL--PUBLIC WORKS	550.72	6,038.08	10,000.00	3,961.92	60.4
61-80-28 MOTOR POOL--POLICE DEPARTMENT	2,682.13	28,266.41	45,000.00	16,733.59	62.8
61-80-29 MOTOR POOL--FIRE DEPARTMENT	40.87	3,835.06	6,000.00	2,164.94	63.9
61-80-31 MOTOR POOL CITY STREET DEPT	707.46	21,062.80	42,891.00	21,828.20	49.1
61-80-32 MOTOR POOL PARKS & REC DEPT.	2,721.22	18,422.77	28,000.00	9,577.23	65.8
61-80-34 MOTOR POOL--WATER DEPARTMENT	1,370.92	11,864.63	13,608.00	1,743.37	87.2
61-80-35 MOTOR POOL--SEWER DEPARTMENT	967.65	3,295.91	9,608.00	6,312.09	34.3
61-80-36 MOTOR POOL POWER & ELEC DEPT.	2,331.54	10,031.63	12,608.00	2,576.37	79.6
61-80-38 MOTOR POOL--AMBULANCE	130.63	2,455.19	3,240.00	784.81	75.8
61-80-41 MATERIALS & REPAIRS	333.44	7,787.43	8,000.00	212.57	97.3
61-80-42 VEHICLE ALLOWANCE	4,350.00	32,225.00	43,200.00	10,975.00	74.6
61-80-51 INSURANCE	335.04	25,766.69	25,892.00	125.31	99.5
61-80-52 BACK HOES/LOADER- LEASE	12,018.36	44,366.59	44,415.00	48.41	99.9
61-80-53 NEW EQUIPMENT PURCHASE	2,277.50	78,864.77	95,766.00	16,901.23	82.4
61-80-77 MOTOR POOL RESERVE FUND	.00	.00	22,206.00	22,206.00	.0
<b>TOTAL INTERNAL SERVICE EXPENDITURES</b>	<b>31,472.14</b>	<b>301,868.25</b>	<b>423,489.00</b>	<b>121,620.75</b>	<b>71.3</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>31,472.14</b>	<b>301,868.25</b>	<b>423,489.00</b>	<b>121,620.75</b>	<b>71.3</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>3,819.86</b>	<b>18,556.93</b>	<b>.00</b>	<b>( 18,556.93)</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
MARCH 31, 2019

PERPETUAL CARE TRUST FUND

ASSETS

74-1113	CASH ALLOCATION FROM GEN FUND	1,320.20	
74-1151	PTIF SAVINGS FUND PP CARE	59,691.84	
	TOTAL ASSETS		61,012.04

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
74-2981	TRUST FUND BALANCE	58,516.99	
	REVENUE OVER EXPENDITURES - YTD	2,495.05	
	BALANCE - CURRENT DATE		61,012.04
	TOTAL FUND EQUITY		61,012.04
	TOTAL LIABILITIES AND EQUITY		61,012.04

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 9 MONTHS ENDING MARCH 31, 2019

PERPETUAL CARE TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
74-34-82 PERPETUAL CARE	58.20	1,319.20	.00	( 1,319.20)	.0
TOTAL CHARGES FOR SERVICES	58.20	1,319.20	.00	( 1,319.20)	.0
<u>MISCELLANEOUS REVENUE</u>					
74-36-10 INTEREST EARNED	140.32	1,175.85	.00	( 1,175.85)	.0
TOTAL MISCELLANEOUS REVENUE	140.32	1,175.85	.00	( 1,175.85)	.0
TOTAL FUND REVENUE	198.52	2,495.05	.00	( 2,495.05)	.0
NET REVENUE OVER EXPENDITURES	198.52	2,495.05	.00	( 2,495.05)	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
MARCH 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		18,179,217.52

LIABILITIES AND EQUITY

FUND EQUITY

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

SALEM CITY CORPORATION  
BALANCE SHEET  
MARCH 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