

SALEM CITY CORPORATION
BALANCE SHEET
MAY 31, 2019

GENERAL FUND

ASSETS

10-1111	BANK OF AMERICAN FORK CHECKING	(	1,080,074.01)	
10-1112	BANK OF AMERICAN FORK SAVINGS		8,833.70	
10-1113	CASH ALLOCATION TO OTHER FUNDS	(	7,910,133.56)	
10-1117	AR SUBDIVISON BOND (HA5, OVERL		2,427.51	
10-1120	XPRESS DEPOSIT ACCOUNT		12,701.55	
10-1131	PETTY CASH		125.00	
10-1140	RETURNED CHECKS		3,330.06	
10-1151	PTIF SAVINGS ACCOUNT		9,734,807.61	
10-1155	PTIF GRAVEL PIT RECLAMATION		132,578.66	
10-1160	UTILITY ACCOUNTS RECEIVABLE		17,657.17	
10-1161	ACCOUNTS RECEIVABLE (INVOICED)		13,593.21	
10-1165	A/R ENERGY TAX		21,325.53	
10-1169	AR FOR SALES/ENG/PHONE TAX		3,389.00	
10-1176	AR CASH CLEARINING ACCT	(	9,490.49)	
10-1177	PROPERTY TAXES RECEIVALBE		978,229.00	
10-1178	ALLOWANCE DOUBTFUL ACCOUNTS	(	4,158.00)	
10-1190	CREDIT CARD AR HOLDING ACCT		15.00	
10-1191	SNACK SHACK DEP HOLDING ACCT	(	180.65)	
10-1199	MISS SALEM SCHOLARSHIP ACCT		24,565.88	
	TOTAL ASSETS			1,949,542.17

LIABILITIES AND EQUITY

SALEM CITY CORPORATION
BALANCE SHEET
MAY 31, 2019

GENERAL FUND

LIABILITIES

10-2211	PAYROLL ACCOUNTS PAYABLE	16,799.06	
10-2215	UTILITY BILL DONATION PAYABLE	1,462.89	
10-2220	ACCOUNTS PAYABLE	984,710.76	
10-2221	SOCIAL SECURITY TAX WITHHELD	18,525.70	
10-2222	FEDERAL WITHHOLDING TAX	8,314.03	
10-2223	STATE WITHHOLDING TAX	14,736.74	
10-2230	PEHP HEALTH & DENTAL	(110,889.35)	
10-2231	RETIREMENT PAYABLE	7,272.51	
10-2232	WORKER'S COMPENSATION	(1,660.00)	
10-2233	LIFE INSURANCE	(10,203.71)	
10-2234	EYE MED INSURANCE	.39	
10-2235	STATE UNEMPLOYMENT (WORK FORCE	1,363.15	
10-2236	EMPLOYEES ADD. INS. PAYABLE	(152.03)	
10-2237	EMPLY SHARE OF INS. PROVIDENT	(407.90)	
10-2240	ULGT LONG TERM CARE	(1,905.08)	
10-2242	EMPLOYEE RETIREMENT LOAN	530.91	
10-2243	EMPLOYEES 401-K PLAN	23,918.47	
10-2244	MISC. DEDUCTION ACCOUNT	876.72	
10-2245	COURT SURCHARGE - STATE	7,419.15	
10-2246	457 CONTRIBUTIONS PAYABLE	(3,770.00)	
10-2247	ABEYANCE FEE	(338.89)	
10-2249	POLICE DRUG AREST \$	15.46	
10-2251	EMPLOYEE ROTH IRA PAYABLE	5,210.00	
10-2265	GRAVEL PIT RECLAMATION PAYALBE	121,430.81	
10-2273	SALEM PARK - TRAILS TREES/SIGN	9,600.00	
10-2274	50 N IMPROVEMENTS (SALEM HEIGH	35,355.61	
10-2278	HARVEST RIDGE HA5 FY 2019	13,098.00	
10-2291	CONNECTORS AGREEMENT PAYABLE	5,806.00	
10-2292	VOIDED CHECKS - REISSUED (2015	72.98	
10-2293	VOIDED CHECKS - REISSUED (2016	598.64	
10-2294	VOIDED CHECKS - REISSUED (2017	522.23	
10-2295	VOIDED CHECKS - REISSUED (2018	250.99	
10-2299	MISS SALEM SCHOLARSHIP FUND	24,565.88	
10-2305	CASH BOND KENS AUTO	2,635.50	
10-2306	ORCHARD FARMS CEMETERY FENCE	16,000.01	
10-2307	10% CASH WARRANTY BOND - SUBDI	1,225,078.68	
10-2316	SALEM PARK MISC CASH BOND	114,690.00	
10-2317	EXAVATION CASH BOND	1,000.00	
10-2319	JR RENTS SUBDIVISON - SADE CHR	10,630.00	
10-2320	CLIFF HALES - DEER HALLOW CASH	354,275.76	
10-2325	SESD POWER BUYOUT HOLDING	10,000.00	
10-2419	SUB DIV STREET SIGN PAYABLE	27,127.73	
10-2420	HA-5 SLURRY SEAL BOND	226,876.76	
10-2422	SIDEWALK BOND PAYABLE	29,785.00	
10-2423	IMPROVEMENT BONDS PAYABLE	166,852.70	
		3,358,082.26	
	TOTAL LIABILITIES		3,358,082.26

FUND EQUITY

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

GENERAL FUND

UNAPPROPRIATED FUND BALANCE:			
10-2981 UNAPPROPRATED SURPLUS - BEGINN	(	2,453,264.04)	
REVENUE OVER EXPENDITURES - YTD		<u>125,401.63</u>	
BALANCE - CURRENT DATE			(<u>2,327,862.41</u>)
TOTAL FUND EQUITY			<u>(1,408,540.09)</u>
TOTAL LIABILITIES AND EQUITY			<u><u>1,949,542.17</u></u>

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	664.16	820,262.88	747,360.00	(72,902.88)	109.8
10-31-20	501.42	40,494.08	60,000.00	19,505.92	67.5
10-31-25	6,795.65	72,170.58	79,040.00	6,869.42	91.3
10-31-30	101,612.09	1,046,581.48	1,086,175.00	39,593.52	96.4
10-31-45	4,210.40	49,666.24	57,600.00	7,933.76	86.2
10-31-50	28,035.67	379,907.36	393,849.00	13,941.64	96.5
	<u>141,819.39</u>	<u>2,409,082.62</u>	<u>2,424,024.00</u>	<u>14,941.38</u>	<u>99.4</u>
<u>LICENSES & PERMITS</u>					
10-32-10	145.00	6,425.00	6,175.00	(250.00)	104.1
10-32-18	.00	20,761.50	20,762.00	.50	100.0
10-32-20	10,675.28	40,915.03	38,000.00	(2,915.03)	107.7
10-32-22	1,200.00	32,176.54	36,504.00	4,327.46	88.2
10-32-25	(5.00)	245.00	500.00	255.00	49.0
10-32-30	50.00	758.70	1,000.00	241.30	75.9
10-32-90	28,929.61	255,621.38	247,500.00	(8,121.38)	103.3
10-32-92	2,455.00	36,245.49	35,500.00	(745.49)	102.1
10-32-94	289.29	220.12	100.00	(120.12)	220.1
10-32-96	350.00	3,300.00	5,000.00	1,700.00	66.0
	<u>44,089.18</u>	<u>396,668.76</u>	<u>391,041.00</u>	<u>(5,627.76)</u>	<u>101.4</u>
<u>INTERGOVERNMENTAL</u>					
10-33-16	8,048.00	70,832.00	42,263.00	(28,569.00)	167.6
10-33-18	.00	226,874.86	249,850.00	22,975.14	90.8
10-33-25	6,270.01	52,714.04	72,000.00	19,285.96	73.2
10-33-26	.00	563.82	2,000.00	1,436.18	28.2
10-33-56	67,620.43	331,217.57	367,000.00	35,782.43	90.3
10-33-60	100.00	44,287.81	10,000.00	(34,287.81)	442.9
10-33-61	999.45	13,812.83	13,300.00	(512.83)	103.9
10-33-62	.00	20,000.00	.00	(20,000.00)	.0
10-33-63	.00	3,600.00	.00	(3,600.00)	.0
10-33-64	800.00	800.00	.00	(800.00)	.0
10-33-85	.00	1,500.00	1,500.00	.00	100.0
	<u>83,837.89</u>	<u>766,202.93</u>	<u>757,913.00</u>	<u>(8,289.93)</u>	<u>101.1</u>

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-10 ADMINISTRATIVE SERVICES	120,647.00	1,327,117.00	1,447,760.00	120,643.00	91.7
10-34-22 FIRE DEPT PROTECTION SERVICE	.00	33,989.24	45,000.00	11,010.76	75.5
10-34-23 FIRE ASSISTANCE - STATE HELP	.00	56,342.00	.00	(56,342.00)	.0
10-34-25 AMBULANCE SERVICE FEES	6,580.37	89,498.90	120,000.00	30,501.10	74.6
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	43.00	.00	(43.00)	.0
10-34-32 DONATIONS POLICE (SPEED SIGN)	.00	5,000.00	.00	(5,000.00)	.0
10-34-33 POLICE OFFICER HIGH SCHOOL	.00	45,864.00	61,152.00	15,288.00	75.0
10-34-34 POLICE WAGES SPECIAL ASSIGNMEN	.00	327.00	2,500.00	2,173.00	13.1
10-34-36 POLICE ASSISTANCE - STATE HELP	.00	10,162.50	.00	(10,162.50)	.0
10-34-44 PARK RESERVATIONS	210.00	1,395.00	2,000.00	605.00	69.8
10-34-45 COMMUNITY CENTER RENTAL	750.00	16,900.00	21,000.00	4,100.00	80.5
10-34-51 SALE OF CEMETERY LOTS	5,394.80	83,204.60	60,000.00	(23,204.60)	138.7
10-34-53 BURIAL FEES	2,961.20	30,161.20	35,000.00	4,838.80	86.2
10-34-60 NEW UTILITY HOOKUP FEE	700.00	6,625.00	8,000.00	1,375.00	82.8
10-34-70 CITY PROPERTY HOME RENTAL	850.00	8,075.00	10,200.00	2,125.00	79.2
10-34-75 ASSISTANCE HIGHLINE CANAL BREA	.00	20,156.00	.00	(20,156.00)	.0
TOTAL CHARGES FOR SERVICES	138,099.87	1,745,550.44	1,812,612.00	67,061.56	96.3
<u>FINES & FORFEITURES</u>					
10-35-11 COURT FINES	2,020.33	29,773.87	40,390.00	10,616.13	73.7
TOTAL FINES & FORFEITURES	2,020.33	29,773.87	40,390.00	10,616.13	73.7

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
10-36-10 INTEREST EARNED	21,615.17	186,396.07	60,000.00	(126,396.07)	310.7
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	15,784.20	10,000.00	(5,784.20)	157.8
10-36-70 SALE OF CITY PROPERTY	.00	49.00	2,000.00	1,951.00	2.5
10-36-77 WEED ABATEMENT CHARGES	.00	.00	1,000.00	1,000.00	.0
10-36-78 STATE OF UTAH POLICE GRANT	.00	4,175.00	.00	(4,175.00)	.0
10-36-79 POLICE GRANT FOR EQUIPMENT	3,150.00	3,150.00	.00	(3,150.00)	.0
10-36-80 DUI POLICE GRANT	.00	18,950.03	.00	(18,950.03)	.0
10-36-83 TRAFFIC SCHOOL	400.00	2,100.00	4,000.00	1,900.00	52.5
10-36-85 SALEM DAY FIREWORKS DONATIONS	.00	40.00	1,000.00	960.00	4.0
10-36-86 ANNEXATION FEES	.00	500.00	250.00	(250.00)	200.0
10-36-88 SALEM DAYS DONATION SPONSORS	.00	7,500.00	7,500.00	.00	100.0
10-36-89 POND TOWN CHRISTMAS	.00	60.00	100.00	40.00	60.0
10-36-90 SUNDRY	336.00	5,077.68	6,000.00	922.32	84.6
10-36-92 SALEM CITY CALENDARS DONATION	.00	1,791.00	1,900.00	109.00	94.3
10-36-93 DONATION FROM DEVELOPER (PARK)	.00	41,151.00	.00	(41,151.00)	.0
10-36-94 SALES TAX SELLER DISCOUNT	166.58	2,007.97	2,000.00	(7.97)	100.4
10-36-95 SUMMER CONCERT DONATIONS	.00	799.00	.00	(799.00)	.0
10-36-96 SEINOR CITIZEN PROGRAM	1,100.00	12,529.10	8,000.00	(4,529.10)	156.6
TOTAL MISCELLANEOUS REVENUE	26,767.75	313,052.05	502,164.00	189,111.95	62.3

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 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	.00	3,045.00	.00	(3,045.00)	.0
10-37-10 BASEBALL/SOFTBALL PROGRAMS	2,675.00	29,626.26	30,000.00	373.74	98.8
10-37-11 T-BALL/COACH PITCH	720.00	8,367.00	6,500.00	(1,867.00)	128.7
10-37-12 START UP BASEBALL	235.00	1,095.00	1,650.00	555.00	66.4
10-37-13 SOFTBALL (COED ADULT LEAGUE)	415.00	14,723.22	14,600.00	(123.22)	100.8
10-37-15 MENS SOFTBALL LEAGUE	.00	1,950.00	.00	(1,950.00)	.0
10-37-17 SNACK SHACK REVENUE	15,251.55	37,090.47	54,000.00	16,909.53	68.7
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	.00	27,363.00	25,000.00	(2,363.00)	109.5
10-37-27 INDOOR SOCCER ACCT	.00	2,876.00	3,000.00	124.00	95.9
10-37-30 TACKLE FOOTBALL	1,185.00	14,035.84	19,000.00	4,964.16	73.9
10-37-31 FLAG FOOTBALL	190.00	9,851.00	7,000.00	(2,851.00)	140.7
10-37-34 GRASS VOLLEYBALL	455.00	1,270.00	1,500.00	230.00	84.7
10-37-35 VOLLEYBALL	.00	6,744.32	3,200.00	(3,544.32)	210.8
10-37-36 YOUTH RUGBY	420.00	630.00	.00	(630.00)	.0
10-37-40 YOUTH TENNIS	660.00	7,067.00	4,500.00	(2,567.00)	157.0
10-37-45 FISHING	.00	380.00	550.00	170.00	69.1
10-37-50 WRESTLING PROGRAM	.00	2,856.00	2,500.00	(356.00)	114.2
10-37-55 CHEERLEADING	8,865.00	23,891.50	22,000.00	(1,891.50)	108.6
10-37-59 GYMNASTICS	1,155.00	8,645.00	6,000.00	(2,645.00)	144.1
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	230.00	1,550.00	1,400.00	(150.00)	110.7
10-37-65 BASEBALL PARKS SIGN DONATION	250.00	2,000.00	3,000.00	1,000.00	66.7
10-37-66 YOUTH TRACK & FIELD	206.00	2,563.00	3,000.00	437.00	85.4
10-37-69 HUNTER SAFETY	.00	825.00	800.00	(25.00)	103.1
10-37-70 CONCEALED WEAPON PERMIT CLASS	.00	650.00	.00	(650.00)	.0
10-37-71 RECREATION YOUNG PERFORMERS	100.00	7,656.00	2,000.00	(5,656.00)	382.8
10-37-72 CAMPS AND CLINICS RECREATION	5,950.00	18,350.00	4,000.00	(14,350.00)	458.8
10-37-73 BOUTIQUE - RECREATION	2,777.20	15,476.88	14,000.00	(1,476.88)	110.6
10-37-75 RECREATION PARK RENTAL FEE	1,245.00	19,908.50	16,000.00	(3,908.50)	124.4
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	42,984.75	326,119.83	316,400.00	(9,719.83)	103.1

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-38-15 FUND TRANSFER FROM ENTERPRISE	38,501.00	423,511.00	462,000.00	38,489.00	91.7
10-38-20 TRANSFERS FROM CAPITAL IMPROVM	.00	.00	552,078.00	552,078.00	.0
TOTAL CONTRIBUTIONS AND TRANSFERS	38,501.00	423,511.00	1,014,078.00	590,567.00	41.8
TOTAL FUND REVENUE	518,120.16	6,409,961.50	7,258,622.00	848,660.50	88.3

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-11 SALARIES	3,500.00	18,600.00	29,400.00	10,800.00	63.3
10-41-13 EMPLOYEE BENEFITS	320.25	640.50	.00	(640.50)	.0
10-41-23 TRAVEL/EDUCATION	.00	1,302.40	1,000.00	(302.40)	130.2
10-41-25 ECONOMIC DEVELOPMENT COMM	.00	.00	1,000.00	1,000.00	.0
10-41-52 YOUTH IN ACTION	30.91	52.97	1,500.00	1,447.03	3.5
TOTAL LEGISLATIVE	3,851.16	20,595.87	32,900.00	12,304.13	62.6
<u>JUDICIAL</u>					
10-42-11 SALARIES	2,188.33	26,973.14	29,155.00	2,181.86	92.5
10-42-13 EMPLOYEE BENEFITS	1,498.13	17,062.22	18,776.00	1,713.78	90.9
10-42-34 SALEM YOUTH COUNCIL	715.95	662.71	6,000.00	5,337.29	11.1
TOTAL JUDICIAL	4,402.41	44,698.07	53,931.00	9,232.93	82.9
<u>ADMINISTRATION</u>					
10-44-11 SALARIES	11,055.73	134,937.43	149,308.00	14,370.57	90.4
10-44-13 EMPLOYEES BENEFITS	4,694.95	53,962.96	61,052.00	7,089.04	88.4
10-44-16 COLLECTION FEE UTILITY ACCTS	69.54	248.04	2,000.00	1,751.96	12.4
10-44-17 INTEREST REFUND ON CASH BONDS	.00	8,658.00	.00	(8,658.00)	.0
10-44-22 PUBLIC NOTICES	91.60	644.45	400.00	(244.45)	161.1
10-44-23 TRAVEL/EDUCATION	118.90	218.88	200.00	(18.88)	109.4
10-44-24 OFFICE SUPPLIES & EXPEN	474.60	12,995.14	20,860.00	7,864.86	62.3
10-44-25 EQUIPMENT/BUILDING O&M	1,035.65	2,945.64	7,140.00	4,194.36	41.3
10-44-27 TELEPHONE/CELL PHONE/RADIO	2,490.29	27,678.18	36,900.00	9,221.82	75.0
10-44-29 UTILITIES	641.59	12,565.83	16,932.00	4,366.17	74.2
10-44-30 UTILITY BILLS	4,510.55	21,431.40	23,640.00	2,208.60	90.7
10-44-38 MISC EXPENSES	4,399.47	62,874.39	61,000.00	(1,874.39)	103.1
10-44-50 SALEM CALENDARS	.00	4,737.72	5,150.00	412.28	92.0
10-44-74 EQUIPMENT PURCHASE	19.99	2,779.94	4,000.00	1,220.06	69.5
10-44-80 COMPUTER SOFTWARE SUPPORT	3,710.93	32,694.02	35,020.00	2,325.98	93.4
10-44-90 2008 SALES TAX REVENUE BOND	.00	126,029.90	126,036.00	6.10	100.0
TOTAL ADMINISTRATION	33,313.79	505,401.92	549,638.00	44,236.08	92.0

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
10-45-11 SALARIES	8,187.63	96,333.77	104,905.00	8,571.23	91.8
10-45-13 EMPLOYEE BENEFITS	2,743.58	31,034.33	36,458.00	5,423.67	85.1
10-45-20 PURCHASE OF BOOKS	831.62	18,581.50	18,000.00	(581.50)	103.2
10-45-23 TRAVEL/EDUCATION	.00	546.87	1,775.00	1,228.13	30.8
10-45-25 LIBRARY SUPPLY	90.00	4,815.38	4,000.00	(815.38)	120.4
10-45-26 NEW SOFTWARE - CLEF GRANT	.00	30,028.00	.00	(30,028.00)	.0
10-45-29 LIBRARY OUTREACH	1,823.48	5,923.16	3,500.00	(2,423.16)	169.2
10-45-30 O & M OF LIBRARY	776.88	14,696.34	20,565.00	5,868.66	71.5
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	14,453.19	240,709.15	237,655.00	(3,054.15)	101.3
<u>TREASURER</u>					
10-46-11 SALARIES	3,835.20	47,472.96	51,520.00	4,047.04	92.1
10-46-13 EMPLOYEE BENEFITS	2,071.60	23,896.04	26,354.00	2,457.96	90.7
10-46-23 TRAVEL/EDUCATION	75.00	170.00	1,600.00	1,430.00	10.6
10-46-51 POSITION BOND INSURANCE	.00	1,173.00	1,000.00	(173.00)	117.3
TOTAL TREASURER	5,981.80	72,712.00	80,474.00	7,762.00	90.4
<u>CITY FINANCE DIRECTOR/RECORDER</u>					
10-47-11 SALARIES	5,166.00	63,583.50	68,813.00	5,229.50	92.4
10-47-13 EMPLOYEES BENEFITS	2,814.51	32,531.55	35,727.00	3,195.45	91.1
10-47-23 TRAVEL/EDUCATION	.00	1,570.97	1,800.00	229.03	87.3
10-47-24 POSITION BOND INSURANCE	.00	50.00	1,000.00	950.00	5.0
TOTAL CITY FINANCE DIRECTOR/RECORDE	7,980.51	97,736.02	107,340.00	9,603.98	91.1
<u>PROFESSIONAL AND TECHNICAL</u>					
10-48-31 LEGAL SERVICES	.00	142,013.24	139,626.00	(2,387.24)	101.7
10-48-33 AUDIT SERVICES	.00	18,200.00	18,200.00	.00	100.0
10-48-35 COURT EXPENSES	57.81	564.89	1,000.00	435.11	56.5
TOTAL PROFESSIONAL AND TECHNICAL	57.81	160,778.13	158,826.00	(1,952.13)	101.2

SALEM CITY CORPORATION
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING DEPARTMENT</u>					
10-49-11 SALARIES	8,202.64	101,187.24	118,245.00	17,057.76	85.6
10-49-13 EMPLOYEE BENEFITS	4,215.46	49,089.18	61,500.00	12,410.82	79.8
10-49-15 BUILDING INSPECTION (OUTSOURCE	419.60	3,129.91	10,000.00	6,870.09	31.3
10-49-23 TRAVEL/EDUCATION	.00	5,831.02	2,800.00	(3,031.02)	208.3
10-49-25 OFFICE SUPPLY & EXP	.00	354.73	1,250.00	895.27	28.4
10-49-97 MISC EXPENSES	725.00	4,151.98	4,800.00	648.02	86.5
10-49-98 MOTOR POOL	822.00	9,124.00	9,865.00	741.00	92.5
TOTAL BUILDING DEPARTMENT	14,384.70	172,868.06	208,460.00	35,591.94	82.9
<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	10,954.94	43,796.13	34,118.00	(9,678.13)	128.4
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	2,000.00	2,000.00	.00	100.0
TOTAL GOVERNMENT BUILDINGS	10,954.94	185,521.48	168,961.00	(16,560.48)	109.8
<u>ENGINEERING DEPT</u>					
10-52-11 SALARIES	25,571.58	290,308.64	314,344.00	24,035.36	92.4
10-52-13 EMPLOYEE BENEFITS	14,872.34	146,340.36	159,734.00	13,393.64	91.6
10-52-14 CLOTHING	.00	499.93	1,275.00	775.07	39.2
10-52-20 EQUIPMENT	3,292.18	3,475.18	7,500.00	4,024.82	46.3
10-52-25 TRAVEL/EDUCATION	.00	2,518.80	7,150.00	4,631.20	35.2
10-52-30 ENGINEERING SERVICES/PLAT	2,491.24	19,343.90	12,000.00	(7,343.90)	161.2
10-52-34 ENGINEERING WATER RIGHTS STUDY	.00	7,651.37	.00	(7,651.37)	.0
10-52-40 GIS/GPS	80.02	18,978.86	16,750.00	(2,228.86)	113.3
10-52-50 PUBLIC WORK MISC/SUPPLIES	138.42	907.15	1,000.00	92.85	90.7
10-52-80 SAFETY COMMITTEE	10.98	865.06	2,500.00	1,634.94	34.6
10-52-90 MOTOR POOL	2,704.00	29,774.00	32,443.00	2,669.00	91.8
TOTAL ENGINEERING DEPT	49,160.76	520,663.25	554,696.00	34,032.75	93.9

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-54-11 SALARIES	52,162.55	671,447.97	739,372.00	67,924.03	90.8
10-54-13 EMPLOYEES BENEFITS	36,076.72	458,213.77	532,329.00	74,115.23	86.1
10-54-14 CLOTHING ALLOWANCE	42.00	2,125.34	12,812.00	10,686.66	16.6
10-54-15 SURVIVING SPOUSE FUND	.00	.00	950.00	950.00	.0
10-54-16 CLEANING ALLOWANCE	.00	5,500.00	6,000.00	500.00	91.7
10-54-23 TRAVEL/EDUCATION	6,200.00	16,396.71	15,500.00	(896.71)	105.8
10-54-24 OFFICE EX & SUPPLIES	80.69	5,343.15	6,000.00	656.85	89.1
10-54-25 EQUIPMENT & SUPPLIES	3,274.01	8,613.83	12,500.00	3,886.17	68.9
10-54-27 NEW COMPUTERS	.00	1,970.43	7,000.00	5,029.57	28.2
10-54-30 UNET - TASKFORCE	.00	2,341.92	2,500.00	158.08	93.7
10-54-35 TRAFFIC SCHOOL	124.56	3,700.87	7,000.00	3,299.13	52.9
10-54-41 SCHOOL STUDENT SAFETY	150.00	2,668.58	3,500.00	831.42	76.3
10-54-42 STATE LIQUOR ALLOTMENT	318.60	3,539.88	.00	(3,539.88)	.0
10-54-45 VICTIM ADVOCATE	.00	7,500.00	7,500.00	.00	100.0
10-54-47 DISPATCH FEES	.00	34,386.32	49,223.00	14,836.68	69.9
10-54-60 SPILLMAN SERVICE CONTRACT	.00	17,959.08	18,815.00	855.92	95.5
10-54-65 POLICE POLICIES/LEXIPOL	.00	4,444.00	4,444.00	.00	100.0
10-54-72 FY 2019 GRANT VIDEO SYSTEM	.00	3,597.50	.00	(3,597.50)	.0
10-54-73 2018/2019 GRANT FOR CAMERAS	.00	4,175.00	.00	(4,175.00)	.0
10-54-74 EQUIPMENT PURCHASES	.00	9,263.31	20,736.00	11,472.69	44.7
10-54-76 POLICE EQUIP (FUNDING DONATED)	.00	5,919.99	.00	(5,919.99)	.0
10-54-83 DRUG TESTING	520.00	2,880.00	3,500.00	620.00	82.3
10-54-86 VEHILCE COMPUTERS	400.22	4,401.78	4,800.00	398.22	91.7
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	4,546.00	45,506.00	48,552.00	3,046.00	93.7
TOTAL POLICE	103,895.35	1,324,683.65	1,774,180.00	449,496.35	74.7

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
10-55-11 FIRE STIPEND	1,852.69	34,394.50	24,000.00	(10,394.50)	143.3
10-55-13 BENEFITS/TAXES	141.92	2,613.39	3,000.00	386.61	87.1
10-55-14 FIRE FIGHTER INSURANCE	430.00	430.00	600.00	170.00	71.7
10-55-15 FIRE DEPT IMMUNIZATIONS	.00	.00	600.00	600.00	.0
10-55-21 FIRE GRANT	.00	.00	5,000.00	5,000.00	.0
10-55-23 TRAVEL (CHIEF)	.00	.00	500.00	500.00	.0
10-55-24 OFFICE EX & SUPPLIES	.00	1,043.27	1,970.00	926.73	53.0
10-55-25 EQUIPMENT SUPPLIES & MAINT.	.00	10,326.40	17,360.00	7,033.60	59.5
10-55-27 WOMEN'S AUXILIARY BANK ACCOUNT	.00	.00	500.00	500.00	.0
10-55-28 UTILITIES	121.08	3,373.27	3,624.00	250.73	93.1
10-55-30 APPARATUS MAINTENCE	.00	512.17	2,600.00	2,087.83	19.7
10-55-51 TRAINING PROGRAMS	.00	2,724.83	4,000.00	1,275.17	68.1
10-55-53 FIRE PREVENTION/EDUCATION	.00	.00	2,000.00	2,000.00	.0
10-55-61 MISCELLANEOUS	14.37	2,187.55	5,400.00	3,212.45	40.5
10-55-74 EQUIPMENT PURCHASE	.00	63,346.29	70,000.00	6,653.71	90.5
10-55-75 NEW BRUSH TRUCK BUILD	233.27	38,537.42	.00	(38,537.42)	.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	470.42	500.00	29.58	94.1
10-55-84 DRUG TESTING	.00	25.00	400.00	375.00	6.3
10-55-86 COMMUNICATIONS	.00	2,289.56	5,100.00	2,810.44	44.9
10-55-90 800 RADIO	.00	.00	3,000.00	3,000.00	.0
10-55-98 MOTOR POOL	899.00	9,889.00	10,788.00	899.00	91.7
TOTAL FIRE DEPARTMENT	3,692.33	196,452.59	185,232.00	(11,220.59)	106.1
<u>SEMA</u>					
10-56-11 SEMA STIPEND	5,731.65	63,312.41	69,000.00	5,687.59	91.8
10-56-13 BENEFITS/TAXES	556.54	6,033.72	5,200.00	(833.72)	116.0
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	7.80	186.17	500.00	313.83	37.2
10-56-25 SUPPLIES & EQUIPMENT	569.60	49,442.09	53,050.00	3,607.91	93.2
10-56-26 EQUIPMENT MAINTANCE	1,966.01	4,947.74	7,000.00	2,052.26	70.7
10-56-27 EDUCATIONAL/TRAINING	543.50	3,132.60	7,000.00	3,867.40	44.8
10-56-28 NEW AMBULANCE	.00	16,193.01	16,193.00	(.01)	100.0
10-56-30 UTILITIES	59.75	1,222.51	1,373.00	150.49	89.0
10-56-61 MISCELLANEOUS	49.73	1,387.13	1,500.00	112.87	92.5
10-56-82 DRUG TESTING	50.00	125.00	500.00	375.00	25.0
10-56-83 IMMUNIZATIONS	.00	108.00	500.00	392.00	21.6
10-56-88 B.B.Q. DINNER	16.74	(884.60)	.00	884.60	.0
10-56-90 800 RADIO	.00	.00	2,100.00	2,100.00	.0
10-56-94 MEDICAID ASSESSMENT	.00	5,154.61	5,000.00	(154.61)	103.1
10-56-95 IRIS MEDICAL BILLING	767.95	8,509.02	8,400.00	(109.02)	101.3
10-56-98 MOTOR POOL	449.00	4,939.00	5,385.00	446.00	91.7
TOTAL SEMA	10,768.27	164,842.35	185,901.00	21,058.65	88.7

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	.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
TOTAL ANIMAL CONTROL	.00	9,802.93	18,700.00	8,897.07	52.4
<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	11,579.52	125,084.80	162,980.00	37,895.20	76.8
10-60-13 EMPLEE BENEFIT	7,377.10	74,320.28	94,513.00	20,192.72	78.6
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	34,905.78	225,362.98	477,078.00	251,715.02	47.2
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	1,977.80	7,500.00	5,522.20	26.4
10-60-54 TOOLS/EQUIPMENT	2,600.32	23,576.36	24,500.00	923.64	96.2
10-60-56 MISC EXPENSES FOR ROADS	1,255.40	15,979.79	18,000.00	2,020.21	88.8
10-60-57 MOTOR POOL EXPENSES	4,146.00	45,606.00	49,752.00	4,146.00	91.7
10-60-70 STREET SIGNS SUBDIVISION	.00	4,285.30	.00	(4,285.30)	.0
10-60-90 NEW EQUIPMENT ROADS DEPT	.00	9,304.00	39,000.00	29,696.00	23.9
10-60-92 DUMP TRUCK NEW - LEASE ZIONS	.00	32,922.87	32,923.00	.13	100.0
TOTAL ROADS & PUBLIC IMPROVEMENTS	61,864.12	652,082.76	923,746.00	271,663.24	70.6
<u>B&C ROAD MONEY</u>					
10-61-30 ROAD PATCHING	95.52	24,063.01	11,000.00	(13,063.01)	218.8
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	504.55	11,299.52	15,000.00	3,700.48	75.3
10-61-70 STRIPING ROADS	.00	14,746.35	15,000.00	253.65	98.3
TOTAL B&C ROAD MONEY	600.07	375,917.46	367,000.00	(8,917.46)	102.4

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<u>PARKS</u>					
10-64-11 SALARIES	9,610.11	126,869.47	153,974.00	27,104.53	82.4
10-64-13 EMPLOYEE BENEFITS	6,792.43	80,842.81	93,520.00	12,677.19	86.4
10-64-14 CLOTHING ALLOWANCE	.00	1,497.91	1,215.00	(282.91)	123.3
10-64-25 EQUIPMENT SUPPLIES & MAINT	263.15	5,122.06	6,000.00	877.94	85.4
10-64-26 PARK SUPPLIES & MAINT	4,587.26	18,364.72	9,500.00	(8,864.72)	193.3
10-64-27 UTILITIES	927.17	8,403.88	15,632.00	7,228.12	53.8
10-64-28 WATER/PI CHARGED TO PARKS	1,015.40	11,279.02	11,969.00	689.98	94.2
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	1,076.22	2,175.12	1,680.00	(495.12)	129.5
10-64-65 STORAGE BUILDING (ASSIGN \$2019)	538.88	74,249.14	.00	(74,249.14)	.0
10-64-74 PARK IMPROVEMENTS	.00	61,148.82	87,900.00	26,751.18	69.6
10-64-90 TRAVEL/EDUCATION	80.00	1,341.54	1,500.00	158.46	89.4
10-64-93 OUT DOOR CLASS ROOM	.00	.00	1,000.00	1,000.00	.0
10-64-98 MOTOR POOL	2,975.00	32,725.00	35,705.00	2,980.00	91.7
TOTAL PARKS	27,865.62	438,972.07	436,095.00	(2,877.07)	100.7
<u>CEMETERY</u>					
10-66-11 SALARIES	3,472.80	30,909.09	31,039.00	129.91	99.6
10-66-13 EMPLOYEE BENEFITS	965.57	10,338.80	11,412.00	1,073.20	90.6
10-66-25 EQUIPMENT SUPPLIES & MAINT	906.46	5,445.38	7,770.00	2,324.62	70.1
10-66-29 NEW EQUIPMENT PURCHASE	.00	32,490.36	.00	(32,490.36)	.0
10-66-30 NEW IMPROVEMENTS TO CEMETERY	.00	5,229.50	3,500.00	(1,729.50)	149.4
10-66-31 UTILITIES	1,248.69	14,114.17	15,396.00	1,281.83	91.7
10-66-51 VETERAN'S MEMORIAL FUND	.00	.00	1,000.00	1,000.00	.0
TOTAL CEMETERY	6,593.52	98,527.30	70,117.00	(28,410.30)	140.5

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<u>ADMIN / O&M RECREATION</u>					
10-67-11 SALARIES	17,333.40	210,730.31	274,213.00	63,482.69	76.9
10-67-13 EMPLOYEES BENEFITS	5,860.68	68,004.76	84,699.00	16,694.24	80.3
10-67-17 CLOTHING ALLOWANCE	.00	162.97	1,018.00	855.03	16.0
10-67-32 I.F. EXPENSES (PAVILION)	.00	24,111.32	.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	210.35	12,599.25	10,000.00	(2,599.25)	126.0
10-67-79 RODEO ARENA	102.34	7,201.75	7,633.00	431.25	94.4
10-67-82 EQUIPMENT O&M	.00	3,281.12	8,000.00	4,718.88	41.0
10-67-83 MOTOR POOL	1,295.00	14,245.00	15,544.00	1,299.00	91.6
10-67-86 FERTILIZER FOR BALL PARKS	.00	5,144.70	5,000.00	(144.70)	102.9
10-67-90 PARK SUPPLY & MAINT.	5,425.74	25,981.45	27,000.00	1,018.55	96.2
10-67-91 TREE DONATION FOR PARKS	.00	.00	400.00	400.00	.0
10-67-92 REC PARK IMPROVEMENTS	1,531.93	3,419.28	20,000.00	16,580.72	17.1
10-67-93 NEBO SCHOOL AGREEMENT	124.75	2,646.95	2,500.00	(146.95)	105.9
10-67-96 TRAVEL/EDUCATION	.00	2,822.12	2,000.00	(822.12)	141.1
10-67-97 RECREATION OFFICE SUPPLIES	235.03	4,854.04	7,500.00	2,645.96	64.7
10-67-98 RECREATION UTILITY (PWR/PI)	3,754.31	44,457.60	53,234.00	8,776.40	83.5
10-67-99 PROPERTY/BUILD/IMPROVMENTS	7,970.95	8,250.74	150,000.00	141,749.26	5.5
TOTAL ADMIN / O&M RECREATION	43,844.48	481,815.36	668,741.00	186,925.64	72.1
<u>SPECIAL SERVICES</u>					
10-68-30 POND TOWN CHRISTMAS	448.70	24,983.57	19,200.00	(5,783.57)	130.1
10-68-35 CIVIC CENTER	1,981.28	17,850.01	21,470.00	3,619.99	83.1
10-68-45 EAGLE SCOUT PROJECTS	(50.00)	339.91	5,000.00	4,660.09	6.8
10-68-59 MISC DONATIONS FROM CITY	.00	500.00	500.00	.00	100.0
10-68-63 SALEM DAY	(125.48)	20,173.96	16,650.00	(3,523.96)	121.2
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	(4,859.41)	(4,746.47)	4,000.00	8,746.47	(118.7)
10-68-69 SUMMER CONCERTS IN PARK	1,161.50	7,324.92	12,500.00	5,175.08	58.6
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	57,376.00	62,587.00	5,211.00	91.7
TOTAL SPECIAL SERVICES	3,772.59	140,451.90	160,207.00	19,755.10	87.7

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION PROGRAMS</u>					
10-75-11 SALARIES	17,988.75	151,489.38	134,100.00	(17,389.38)	113.0
10-75-13 EMPLOYEE BENEFITS	1,719.43	13,947.54	12,136.00	(1,811.54)	114.9
10-75-15 SNACK SHACK FUND	10,689.16	30,327.11	21,000.00	(9,327.11)	144.4
10-75-16 SNACK SHACK O & M	1,012.18	3,951.82	3,262.00	(689.82)	121.2
10-75-17 TOURNAMENTS SST	.00	.00	3,000.00	3,000.00	.0
10-75-18 BASEBALL PROGRAMS	1,829.00	14,894.74	8,500.00	(6,394.74)	175.2
10-75-19 START SMART BASEBALL	288.00	4,494.00	700.00	(3,794.00)	642.0
10-75-20 SOFTBALL (COED)	.00	565.50	1,500.00	934.50	37.7
10-75-21 SOCCER ASSOCIATION	239.04	9,988.73	12,000.00	2,011.27	83.2
10-75-22 SOARING HOOPSTERS	.00	1,321.09	600.00	(721.09)	220.2
10-75-23 BASKETBALL	.00	6,834.53	5,500.00	(1,334.53)	124.3
10-75-24 ADULT BASKETBALL	.00	1,092.50	1,500.00	407.50	72.8
10-75-25 DANCE	155.48	248.17	500.00	251.83	49.6
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	.00	1,849.38	500.00	(1,349.38)	369.9
10-75-31 YOUTH VOLLEYBALL	294.78	2,388.66	700.00	(1,688.66)	341.2
10-75-32 T-BALL/COACH PITCH	.00	.00	5,000.00	5,000.00	.0
10-75-33 FISHING	77.55	77.55	200.00	122.45	38.8
10-75-34 HUNTERS SAFETY	.00	.00	100.00	100.00	.0
10-75-36 WRESTLING PROGRAM	.00	741.94	200.00	(541.94)	371.0
10-75-37 CHEERLEADING	1,027.50	21,329.88	2,000.00	(19,329.88)	1066.5
10-75-38 HERSHEY TRACK	47.68	47.68	100.00	52.32	47.7
10-75-39 YOUTH TRACK	197.50	542.00	300.00	(242.00)	180.7
10-75-40 CAMPS & CLINICS	614.06	1,402.18	300.00	(1,102.18)	467.4
10-75-41 YOUNG PERFORMERS	6,369.85	13,356.87	2,000.00	(11,356.87)	667.8
10-75-42 SPECIAL EVENTS	.00	573.10	500.00	(73.10)	114.6
10-75-43 RENTAL FEE (PARK IMPROVMENTS)	.00	.00	200.00	200.00	.0
10-75-44 BALLPARK IMPROV/COMM GRANT	.00	44,633.79	40,000.00	(4,633.79)	111.6
10-75-45 RECREATION FIELD UTILITY	3,385.38	20,951.62	27,024.00	6,072.38	77.5
10-75-46 SPORTS SITE PROGRAM	.00	6,000.00	6,000.00	.00	100.0
10-75-49 GRASS VOLLEYBALL	336.00	247.50	400.00	152.50	61.9
10-75-50 4-H ARENA	.00	.00	500.00	500.00	.0
10-75-52 INDOOR SOCCER LEAGUE	.00	319.42	900.00	580.58	35.5
10-75-53 SMART KIDS - TUFF	.00	.00	500.00	500.00	.0
10-75-54 WOMEN SOCCER	.00	105.00	200.00	95.00	52.5
10-75-55 SIGNS ADVERTISMENT	.00	675.00	400.00	(275.00)	168.8
10-75-56 GYMNASTICS	.00	55.00	1,000.00	945.00	5.5
10-75-60 BIKE - SALEM BIKE RACE	.00	2,992.46	4,000.00	1,007.54	74.8
10-75-65 BOUTIQUE - RECREATION	3,667.36	12,909.45	3,000.00	(9,909.45)	430.3
10-75-75 SNACK SHACK RODEO	.00	890.81	.00	(890.81)	.0
TOTAL RECREATION PROGRAMS	49,938.70	378,327.55	313,322.00	(65,005.55)	120.8
TOTAL FUND EXPENDITURES	457,376.12	6,284,559.87	7,258,622.00	974,062.13	86.6
NET REVENUE OVER EXPENDITURES	60,744.04	125,401.63	.00	(125,401.63)	.0

SALEM CITY CORPORATION
BALANCE SHEET
MAY 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 11 MONTHS ENDING MAY 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 11 MONTHS ENDING MAY 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
MAY 31, 2019

SALEM NORTH RDA (750 NORTH)

ASSETS

35-1113	CASH ALLOCATION TO OTHER FUNDS	(	.06)
	TOTAL ASSETS		(.06)

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
35-2981	UNAPPROPRATED SURPLUS	(	.06)
	BALANCE - CURRENT DATE		(.06)
	TOTAL FUND EQUITY		(.06)
	TOTAL LIABILITIES AND EQUITY		(.06)

SALEM CITY CORPORATION
BALANCE SHEET
MAY 31, 2019

GEN. FUND IMPACT FEE ACCOUNTS

<u>ASSETS</u>			
37-1113	CASH ALLOCATION TO OTHER FUNDS	4,178,870.63	
37-1114	RECREATION IMPACT FEE-PTIF	418,747.35	
37-1115	PUBLIC SAFTEY IMPACT FEE-PTIF	376,360.44	
37-1120	TRANSPORTATION IMPACT FEE	189,911.85	
	TOTAL ASSETS		5,163,890.27
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
37-2981	UNAPPROPRATED SURPLUS	4,470,985.68	
	REVENUE OVER EXPENDITURES - YTD	692,904.59	
	BALANCE - CURRENT DATE		5,163,890.27
	TOTAL FUND EQUITY		5,163,890.27
	TOTAL LIABILITIES AND EQUITY		5,163,890.27

SALEM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2019

GEN. FUND IMPACT FEE ACCOUNTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>IMPACT FEE REVENUE</u>					
37-31-14 RECREATION IMPACT FEE	45,119.26	372,537.10	137,587.00	(234,950.10)	270.8
37-31-15 PUBLIC SAFTEY IMPACT FEE	22,362.18	188,164.82	260,827.00	72,662.18	72.1
37-31-25 TRANSPORTATION IMPACT FEE	13,606.34	132,202.67	.00	(132,202.67)	.0
TOTAL IMPACT FEE REVENUE	81,087.78	692,904.59	398,414.00	(294,490.59)	173.9
TOTAL FUND REVENUE	81,087.78	692,904.59	398,414.00	(294,490.59)	173.9

SALEM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 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	81,087.78	692,904.59	.00	(692,904.59)	.0

SALEM CITY CORPORATION
BALANCE SHEET
MAY 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
MAY 31, 2019

MUNICIPAL BUILDING AUTHORITY

ASSETS

42-1113	CASH ALLOCATION GENERAL FUND	(	2,082.84)
			(2,082.84)
	TOTAL ASSETS		(2,082.84)

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
42-2981	UNAPPROPRATED SURPLUS		3,137.16
	REVENUE OVER EXPENDITURES - YTD	(	5,220.00)
			(2,082.84)
	BALANCE - CURRENT DATE	(	2,082.84)
	TOTAL FUND EQUITY		(2,082.84)
	TOTAL LIABILITIES AND EQUITY		(2,082.84)

SALEM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 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	57,376.00	62,587.00	5,211.00	91.7
TOTAL MISCELLANEOUS REVENUE	5,216.00	57,376.00	62,587.00	5,211.00	91.7
TOTAL FUND REVENUE	5,216.00	57,376.00	62,587.00	5,211.00	91.7

SALEM CITY CORPORATION
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 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	(5,220.00)	.00	5,220.00	.0

SALEM CITY CORPORATION
BALANCE SHEET
MAY 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
MAY 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
MAY 31, 2019

WATER UTILITY FUND

ASSETS

51-1113	CASH ALLOC. FROM GENERAL FUND	5,457,982.49	
51-1311	ACCT REC UTILITY	73,540.36	
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		10,316,186.82

LIABILITIES AND EQUITY

LIABILITIES

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

FUND EQUITY

51-2811	CONT FROM GOVERN	60,648.19	
51-2812	CONTRIBUTION	25,020.73	
51-2821	CONT FROM MUNICIPALITY	7,443.00	
51-2841	CONTRIBUTIONS	961,940.00	
	UNAPPROPRIATED FUND BALANCE:		
51-2911	WATER IMPACT FEES	211,132.14	
51-2981	RETAINED EARNINGS	8,604,641.95	
	REVENUE OVER EXPENDITURES - YTD	17,779.10	
	BALANCE - CURRENT DATE	8,833,553.19	
	TOTAL FUND EQUITY		9,888,605.11
	TOTAL LIABILITIES AND EQUITY		10,316,186.82

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
51-37-10 WATER BILLING	65,299.08	778,873.60	900,812.00	121,938.40	86.5
51-37-13 CONNECTION FEE	3,375.00	29,625.00	31,875.00	2,250.00	92.9
51-37-14 WATER CHARGED FROM OTHER DEPTS	397.80	4,646.42	4,800.00	153.58	96.8
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	1,535.58	500.00	(1,035.58)	307.1
51-37-20 WATER FEE- CONTRACTORS	450.00	3,750.00	5,500.00	1,750.00	68.2
51-37-25 WATER IMPACT FEES	15,642.00	137,302.00	20,682.00	(116,620.00)	663.9
51-37-40 WATER MODELING DEV PAY	.00	(5,000.00)	.00	5,000.00	.0
51-37-50 WOODLAND HILLS/H.E. DAVIS	.00	13,754.49	18,000.00	4,245.51	76.4
51-37-75 J.L.C. & WEST MT WATER ADMIN	.00	7,000.00	.00	(7,000.00)	.0
51-37-80 WATER SUNDRY/(WATER LEAK)	400.00	1,100.00	.00	(1,100.00)	.0
TOTAL UTILITIES REVENUE	85,713.88	1,155,337.09	1,082,169.00	(73,168.09)	106.8
TOTAL FUND REVENUE	85,713.88	1,155,337.09	1,082,169.00	(73,168.09)	106.8

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
51-70-11 SALARIES	6,981.87	87,340.31	119,127.00	31,786.69	73.3
51-70-13 EMPLOYEE BENEFITS	2,475.14	32,309.01	53,053.00	20,743.99	60.9
51-70-14 CLOTHING ALLOWANCE	.00	1,169.13	1,620.00	450.87	72.2
51-70-24 WATER SYSTEM MAINT/REPAIR	6,958.68	47,947.08	100,215.00	52,267.92	47.8
51-70-25 EQUIPMENT/ SUPPLIES	3,782.96	125,730.91	34,300.00	(91,430.91)	366.6
51-70-26 CHLORINE	864.63	8,665.02	7,000.00	(1,665.02)	123.8
51-70-27 UTILITIES	3,039.26	37,551.89	42,000.00	4,448.11	89.4
51-70-37 WATER LINE IMPROVEMENTS	.00	6,307.00	7,500.00	1,193.00	84.1
51-70-41 NEW EQUIPMENT PURCHASE	.00	27,489.23	30,000.00	2,510.77	91.6
51-70-54 WATERLINE UPSIZE SEWER PLANT	.00	141,733.00	.00	(141,733.00)	.0
51-70-98 MOTOR POOL	1,367.00	15,037.00	16,398.00	1,361.00	91.7
TOTAL PRODUCTION	25,469.54	531,279.58	411,213.00	(120,066.58)	129.2
<u>ADMINISTRATIVE & GENERAL</u>					
51-73-11 SALARIES (METER READER)	519.55	4,760.73	6,331.00	1,570.27	75.2
51-73-13 EMPLOYEE BENEFITS (METER READE	47.53	431.89	573.00	141.11	75.4
51-73-24 OFFICE EX & SUPPLIES	40.01	578.11	700.00	121.89	82.6
51-73-30 WATER MODELING ENGINEERING	20,005.99	130,241.93	100,000.00	(30,241.93)	130.2
51-73-31 PROFESSIONAL & TECHNICAL	8,892.00	15,943.91	14,500.00	(1,443.91)	110.0
51-73-34 ADMINISTRATIVE SERVICES	29,450.00	323,950.00	353,403.00	29,453.00	91.7
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	2,099.49	33,101.58	40,000.00	6,898.42	82.8
51-73-47 TRAVEL/EDUCATION	.00	4,383.95	4,500.00	116.05	97.4
51-73-81 STRAWBERRY WATER RIGHTS PURCH	.00	150.00	.00	(150.00)	.0
TOTAL ADMINISTRATIVE & GENERAL	61,054.57	520,143.57	532,007.00	11,863.43	97.8
<u>CAPITAL OUTLAY</u>					
51-74-72 CW MANAGEMENT PAYMENT	6,083.00	15,085.84	20,682.00	5,596.16	72.9
51-74-73 TRANSFER FUNDS TO GENERAL FUND	3,542.00	38,962.00	42,500.00	3,538.00	91.7
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	32,087.00	35,000.00	2,913.00	91.7
TOTAL CAPITAL OUTLAY	12,542.00	86,134.84	138,949.00	52,814.16	62.0
TOTAL FUND EXPENDITURES	99,066.11	1,137,557.99	1,082,169.00	(55,388.99)	105.1
NET REVENUE OVER EXPENDITURES	(13,352.23)	17,779.10	.00	(17,779.10)	.0

SALEM CITY CORPORATION
BALANCE SHEET
MAY 31, 2019

SEWER UTILITY FUND

ASSETS

52-1113	CASH ALLOCATION FROM GEN FUND	(	654,617.11)	
52-1114	SEWER IMPACT FEE-PTIF		591,565.35	
52-1152	PTIF DWQ SEWER PLANT ADV FUNDS		16,608.67	
52-1311	ACCT REC UTILITY		122,065.41	
52-1315	ALLOWANCE FOR DOUBTFUL ACCOUNT	(	3,713.00)	
52-1611	LAND - LIFT STATION		33,983.12	
52-1612	LAND - LAGOON TREATMENT PLANT		485,858.65	
52-1621	BLDG & STRUCT - LIFT STATION		25,688.00	
52-1622	BLDG & STRUCT LAGOON TREATMENT		147,903.14	
52-1631	LAGOON SEWER PLANT		4,386,358.60	
52-1632	SEWER LAGOON PLANT IMPROVEMENT		8,251,352.60	
52-1651	EQUIPMENT		70,913.00	
52-1662	ACCUMULATED DEPRECIATION	(	3,985,261.00)	
52-1670	LAND - REGIONAL SEWER PLANT		847,393.39	
52-1700	DEFERRED OUTFLOW PENSIONS		41,622.00	
	TOTAL ASSETS			10,377,720.82

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	(	1,110,788.44)	
	BALANCE - CURRENT DATE			6,017,928.61
	TOTAL FUND EQUITY			8,471,166.89
	TOTAL LIABILITIES AND EQUITY			10,377,720.82

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
52-37-10 SEWER IMPACT FEES	33,247.03	280,722.55	123,115.00	(157,607.55)	228.0
52-37-32 SEWER SERVICE FEE	118,568.79	1,303,813.23	725,184.00	(578,629.23)	179.8
52-37-33 SEWER CONNECTION FEE	1,395.00	11,780.00	13,175.00	1,395.00	89.4
52-37-35 SEWER CHARGED OTHER DEPT	391.50	4,306.50	4,698.00	391.50	91.7
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	2,959,691.45	15,287,855.68	.00	(15,287,855.68)	.0
TOTAL UTILITIES REVENUE	3,113,293.77	16,919,552.96	946,172.00	(15,973,380.96)	1788.2
TOTAL FUND REVENUE	3,113,293.77	16,919,552.96	946,172.00	(15,973,380.96)	1788.2

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM MAINT</u>					
52-71-11 SALARIES	4,659.19	54,036.87	64,064.00	10,027.13	84.4
52-71-13 EMPLOYEE BENEFITS	2,579.94	29,236.85	33,904.00	4,667.15	86.2
52-71-14 CLOTHING	.00	456.00	1,515.00	1,059.00	30.1
52-71-24 SEWER SYSTEM MAIN/REPAIR	139.82	48,074.05	44,500.00	(3,574.05)	108.0
52-71-25 EQUIPMENT SUPPLIES & MAINT	37.92	8,045.39	12,000.00	3,954.61	67.0
52-71-33 PROFESSIONAL SERVICES	.00	.00	1,600.00	1,600.00	.0
52-71-55 TRAVEL/EDUCATION	.00	1,115.22	3,000.00	1,884.78	37.2
52-71-56 SEWER LINE IMPROVEMENT	.00	.00	8,000.00	8,000.00	.0
52-71-57 SEWER LINE REPLACEMENT	.00	114,325.72	80,000.00	(34,325.72)	142.9
52-71-98 MOTOR POOL	1,631.00	17,941.00	19,566.00	1,625.00	91.7
TOTAL SEWER SYSTEM MAINT	9,047.87	273,231.10	268,149.00	(5,082.10)	101.9
<u>SEWER TREATMENT</u>					
52-72-11 SALARIES	5,056.49	57,243.44	59,272.00	2,028.56	96.6
52-72-13 EMPLOYEE BENEFITS	3,266.27	34,794.44	39,116.00	4,321.56	89.0
52-72-14 CLOTHING ALLOWANCE	.00	703.45	405.00	(298.45)	173.7
52-72-20 PROFESSIONAL SERVICES	510.00	13,220.73	17,000.00	3,779.27	77.8
52-72-25 LAGOON SUPPLIES & MAINT	212.65	30,483.21	34,200.00	3,716.79	89.1
52-72-26 BLD SUPPLIES & MAINT.	2,413.23	28,259.89	25,400.00	(2,859.89)	111.3
52-72-27 UTILITIES	3,499.35	38,861.82	42,375.00	3,513.18	91.7
52-72-28 CHEMTECH FORD TESTING	1,858.00	21,872.20	12,300.00	(9,572.20)	177.8
52-72-33 TRAVEL/EDUCATION	.00	1,327.00	.00	(1,327.00)	.0
52-72-41 CHLORINE	924.00	7,727.25	10,000.00	2,272.75	77.3
52-72-98 MOTOR POOL	655.00	7,205.00	7,865.00	660.00	91.6
TOTAL SEWER TREATMENT	18,394.99	241,698.43	247,933.00	6,234.57	97.5
<u>ADMINISTRATIVE & GENERAL</u>					
52-73-10 TRANSFER FUNDS TO GENERAL FUND	1,792.00	19,712.00	21,500.00	1,788.00	91.7
52-73-15 TRANSFER TO MOTOR POOL	2,167.00	23,837.00	26,000.00	2,163.00	91.7
52-73-34 ADMINISTRATIVE SERVICES	21,198.00	233,178.00	254,380.00	21,202.00	91.7
52-73-56 2018 BOND (SEWER PLANT) INTERE	.00	37,286.57	.00	(37,286.57)	.0
52-73-62 CW MANAGEMENT REIMBURSMENT	26,283.36	64,073.64	93,087.00	29,013.36	68.8
52-73-63 NEBO SEWER LINE 400 N REIMBURS	8,478.50	20,659.91	30,028.00	9,368.09	68.8
52-73-77 SEWER RESERVE FUND	.00	.00	5,095.00	5,095.00	.0
TOTAL ADMINISTRATIVE & GENERAL	59,918.86	398,747.12	430,090.00	31,342.88	92.7

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 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	6,328.61	186,311.82	.00	(186,311.82)	.0
52-74-42 ENGINEERING - CONST MANGEMENT	44,588.01	541,441.42	.00	(541,441.42)	.0
52-74-45 CONSTRUCTION NEW SEWER PLANT	881,887.79	12,205,917.78	.00	(12,205,917.78)	.0
52-74-47 PIPELINE SEWER CONSTRUCTION	.00	1,933,477.37	.00	(1,933,477.37)	.0
52-74-50 CITY PARTICIPATION IN PLANT	.00	884,183.56	.00	(884,183.56)	.0
52-74-65 ENGINER NEW SEWER PLT SELF PAR	318.07	54,700.95	.00	(54,700.95)	.0
52-74-70 ENGINER NEW SEWER PLT LOAN ADV	.00	30.17	.00	(30.17)	.0
52-74-72 DWQ LOAN ADV PAY BACK SEWER PL	.00	962,300.00	.00	(962,300.00)	.0
52-74-80 POWER LINE EXP SEWER PLANT PRO	3,011.50	70,641.32	.00	(70,641.32)	.0
TOTAL DEPARTMENT 74	936,133.98	17,116,664.75	.00	(17,116,664.75)	.0
TOTAL FUND EXPENDITURES	1,023,495.70	18,030,341.40	946,172.00	(17,084,169.40)	1905.6
NET REVENUE OVER EXPENDITURES	2,089,798.07	(1,110,788.44)	.00	1,110,788.44	.0

SALEM CITY CORPORATION
BALANCE SHEET
MAY 31, 2019

ELECTRICITY UTILITY FUND

ASSETS

53-1113	CASH ALLOCATION FROM GEN FUND	861,806.13	
53-1311	ACCT REC UTILITY	310,173.62	
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		9,779,620.22

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	493.50	
53-2331	CUSTOMER DEPOSITS	35,211.30	
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	234,000.00	
	TOTAL LIABILITIES		1,689,409.63

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	(37,797.84)	
	BALANCE - CURRENT DATE	7,742,127.11	
	TOTAL FUND EQUITY		8,090,210.59
	TOTAL LIABILITIES AND EQUITY		9,779,620.22

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
53-37-25 RENEW CHOICE POWER	62.00	682.00	.00	(682.00)	.0
53-37-48 ELECTRIC SALES INDUSTRIAL EXPT	8,168.78	76,570.32	73,000.00	(3,570.32)	104.9
53-37-49 ELECTRIC SALES RESIDENTIAL TAX	167,240.94	2,651,283.75	2,907,236.00	255,952.25	91.2
53-37-50 ELECTRIC SALES COMMERCIAL TAX	52,168.90	599,439.84	696,226.00	96,786.16	86.1
53-37-51 ELECTRIC SALES COMMERCIAL EXPT	42,607.73	495,113.05	471,017.00	(24,096.05)	105.1
53-37-52 IMPACT FEES	8,958.00	99,328.84	45,347.00	(53,981.84)	219.0
53-37-54 ELECTRIC HOOKUP FEES	2,810.50	33,328.02	37,500.00	4,171.98	88.9
53-37-55 RECONNECT FEE	50.00	550.00	1,500.00	950.00	36.7
53-37-56 POWER CHARGED OTHER DEPTS.	13,693.29	158,810.90	180,000.00	21,189.10	88.2
53-37-65 POWER HOOK UP NEW SUBDIVISION	.00	469,541.93	10,000.00	(459,541.93)	4695.4
53-37-68 SUNDRY	79.00	1,503.60	5,000.00	3,496.40	30.1
TOTAL UTILITIES REVENUE	295,839.14	4,586,152.25	4,426,826.00	(159,326.25)	103.6
TOTAL FUND REVENUE	295,839.14	4,586,152.25	4,426,826.00	(159,326.25)	103.6

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
53-70-11 SALARIES	32,995.50	393,329.36	436,469.00	43,139.64	90.1
53-70-13 EMPLOYEE BENEFITS	17,911.21	205,239.99	229,633.00	24,393.01	89.4
53-70-14 CLOTHING ALLOWANCE	.00	4,674.61	5,000.00	325.39	93.5
53-70-16 SAFETY EQUIPMENT/TESTING	1,110.01	11,425.91	13,000.00	1,574.09	87.9
53-70-24 PURCHASED POWER METERS	.00	1,420.00	19,125.00	17,705.00	7.4
53-70-25 PWR SYSTEM MAINT/SUPPLY/INVENT	5,939.22	43,964.48	65,000.00	21,035.52	67.6
53-70-26 SUBSTATION REPAIR	.00	.00	13,000.00	13,000.00	.0
53-70-30 NEW HOOKUP/SUBDIVISION (ACT CD	37,381.87	455,991.60	.00	(455,991.60)	.0
53-70-31 PROFESSIONAL & TECHNICAL	.00	(12,442.67)	32,000.00	44,442.67	(38.9)
53-70-34 TRAVEL/EDUCATION	794.87	7,768.14	9,700.00	1,931.86	80.1
53-70-43 POWER PURCHASED UMPA	180,804.61	2,396,596.50	2,514,839.00	118,242.50	95.3
53-70-44 UMPA SCADA	97.45	1,100.93	5,480.00	4,379.07	20.1
53-70-45 SUVP PAYMENTS	7,600.00	91,200.00	91,611.00	411.00	99.6
53-70-56 CAPITAL OUTLAY/SUBSTATION	.00	.00	30,000.00	30,000.00	.0
53-70-58 POWER SHOP IMPROVEMENTS	86.84	18,965.37	45,000.00	26,034.63	42.2
53-70-62 EQUIPMENT PURCHASE	.00	53,873.03	40,000.00	(13,873.03)	134.7
53-70-70 LEGAL FEES FOR POWER	7,134.45	123,632.63	.00	(123,632.63)	.0
53-70-75 CAPITAL IMPR - ANNEXATION AREA	.00	39,191.56	.00	(39,191.56)	.0
53-70-92 NEW VEHICLE LEASING PAYMENT	.00	56,101.14	56,102.00	.86	100.0
53-70-98 MOTOR POOL	2,863.00	31,493.00	34,350.00	2,857.00	91.7
TOTAL PRODUCTION	294,719.03	3,923,525.58	3,640,309.00	(283,216.58)	107.8
<u>ADMINISTRATIVE & GENERAL</u>					
53-73-11 METER READER SALARIES	779.33	7,141.11	8,260.00	1,118.89	86.5
53-73-13 EMPLOYEE BENEFITS	71.31	647.84	748.00	100.16	86.6
53-73-24 OFFICE EXP & SUPPLIES	11.60	523.50	958.00	434.50	54.7
53-73-30 ELECTRIC IMPACT FEE STUDY	.00	19,236.63	.00	(19,236.63)	.0
53-73-34 ADMINISTRATIVE SVCES	30,499.00	335,489.00	365,983.00	30,494.00	91.7
53-73-55 SUBSTATION O&M	.00	.00	9,000.00	9,000.00	.0
53-73-71 TRANSFER FUNDS TO GENERAL FUND	25,542.00	280,962.00	306,500.00	25,538.00	91.7
53-73-72 TRANSFER FUNDS TO MOTOR POOL	1,458.00	16,038.00	17,500.00	1,462.00	91.7
TOTAL ADMINISTRATIVE & GENERAL	58,361.24	660,038.08	708,949.00	48,910.92	93.1
<u>DEBT SERVICE</u>					
53-85-40 SALEM CAPITAL LLC REIMBURSEMEN	9,386.50	40,386.43	45,348.00	4,961.57	89.1
53-85-75 FUNDS FOR RESERVE FUND	.00	.00	32,220.00	32,220.00	.0
TOTAL DEBT SERVICE	9,386.50	40,386.43	77,568.00	37,181.57	52.1
TOTAL FUND EXPENDITURES	362,466.77	4,623,950.09	4,426,826.00	(197,124.09)	104.5
NET REVENUE OVER EXPENDITURES	(66,627.63)	(37,797.84)	.00	37,797.84	.0

SALEM CITY CORPORATION
BALANCE SHEET
MAY 31, 2019

WASTE COLLECTION UTILITY FUND

ASSETS

54-1113	CASH ALLOCATION FROM GEN FUND	231,920.06	
54-1311	ACCT REC UTILITY	49,837.82	
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	
		489,055.79	489,055.79

LIABILITIES AND EQUITY

LIABILITIES

54-2220	ACCOUNT PAYABLE	31,304.00	
54-2224	COMPENSATED ABSENCE	689.00	
		31,993.00	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	56,863.61	
		390,943.86	
	BALANCE - CURRENT DATE	390,943.86	
	TOTAL FUND EQUITY	457,062.79	457,062.79
	TOTAL LIABILITIES AND EQUITY	489,055.79	489,055.79

SALEM CITY CORPORATION
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING MAY 31, 2019

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
54-37-31 WASTE COLLECTION	38,774.73	422,098.58	452,549.00	30,450.42	93.3
54-37-35 SOLID WASTE COLL OTHER DEPTS	610.92	6,720.12	7,331.00	610.88	91.7
54-37-41 RECYCLING COLLECTION FEE	8,889.10	97,807.86	109,543.00	11,735.14	89.3
54-37-63 GARBAGE CAN SETUP FEE	875.00	6,500.00	8,000.00	1,500.00	81.3
TOTAL UTILITIES REVENUE	49,149.75	533,126.56	577,423.00	44,296.44	92.3
TOTAL FUND REVENUE	49,149.75	533,126.56	577,423.00	44,296.44	92.3

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTE COLLECTION</u>					
54-62-11 SALARIES	661.68	8,327.00	9,341.00	1,014.00	89.1
54-62-13 EMPLOYEES BENEFITS	442.28	5,148.80	6,007.00	858.20	85.7
54-62-25 EQUIPMENT & SUPPLIES	.00	.00	4,000.00	4,000.00	.0
54-62-34 ADMINISTRATIVE SERVICES	7,745.00	85,195.00	92,944.00	7,749.00	91.7
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	145.92	1,500.00	1,354.08	9.7
54-62-51 GREEN WASTE MAINT/YARD	.00	784.00	2,400.00	1,616.00	32.7
54-62-55 REPUBLIC SERVICES COLL FEE	.00	121,893.82	148,068.00	26,174.18	82.3
54-62-60 SUVSWD (TRANSFER STATION)	.00	104,994.76	133,346.00	28,351.24	78.7
54-62-61 SUVSWD - MUNICIPAL FIXED SERVI	.00	13,083.30	15,708.00	2,624.70	83.3
54-62-75 TRANSFER TO GENERAL FUND	2,125.00	23,375.00	25,500.00	2,125.00	91.7
54-62-98 TRANSFER FUNDS TO MOTOR POOL	833.00	9,163.00	10,000.00	837.00	91.6
TOTAL WASTE COLLECTION	11,806.96	400,369.47	479,414.00	79,044.53	83.5
 <u>RECYCLING PROGRAM</u>					
54-70-55 REPUBLIC SERVICE - RECYCLING	.00	64,009.28	75,741.00	11,731.72	84.5
54-70-60 SUVSWD - RECYCLING TONAGE	.00	11,884.20	16,481.00	4,596.80	72.1
TOTAL RECYCLING PROGRAM	.00	75,893.48	92,222.00	16,328.52	82.3
 <u>DEPARTMENT 74</u>					
54-74-90 RESERVE FUND	.00	.00	5,787.00	5,787.00	.0
TOTAL DEPARTMENT 74	.00	.00	5,787.00	5,787.00	.0
TOTAL FUND EXPENDITURES	11,806.96	476,262.95	577,423.00	101,160.05	82.5
NET REVENUE OVER EXPENDITURES	37,342.79	56,863.61	.00	(56,863.61)	.0

SALEM CITY CORPORATION
BALANCE SHEET
MAY 31, 2019

PRESSURIZED IRRIGATION

ASSETS

55-1113	CASH ALLOCATION TO OTHER FUNDS	772,951.58	
55-1150	PTIF 2007 BOND RESERVE FUND	538,610.91	
55-1311	ACCT REC UTILITY	75,581.29	
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		14,157,702.36

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	26,812.37	
	BALANCE - CURRENT DATE	822,441.37	
	TOTAL FUND EQUITY		7,938,790.69
	TOTAL LIABILITIES AND EQUITY		14,157,702.36

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
55-37-13 PI CONNECTION HOOK UP	3,375.00	27,750.00	31,875.00	4,125.00	87.1
55-37-21 INTEREST INCOME	1,483.31	13,409.73	5,000.00	(8,409.73)	268.2
55-37-33 P.I. MONTHLY BILLING	72,105.39	786,884.10	863,866.00	76,981.90	91.1
55-37-35 P.I. IMPACT FEE	14,310.00	117,660.00	135,150.00	17,490.00	87.1
55-37-41 PI CHARGED OTHER DEPARTMENTS	4,149.00	45,639.00	49,794.00	4,155.00	91.7
TOTAL UTILITIES REVENUE	95,422.70	991,342.83	1,085,685.00	94,342.17	91.3
TOTAL FUND REVENUE	95,422.70	991,342.83	1,085,685.00	94,342.17	91.3

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
55-70-11 SALARIES	6,981.84	87,609.99	119,127.00	31,517.01	73.5
55-70-13 EMPLOYEE BENEFITS	2,477.68	32,318.97	53,053.00	20,734.03	60.9
55-70-25 EQUIPMENT SUPPLIES & MANT	10,824.06	43,377.59	50,000.00	6,622.41	86.8
55-70-30 P.I. EQUIP REPLACE/RESERVE	.00	.00	71,715.00	71,715.00	.0
55-70-35 UTILITIES (POWER)	483.00	18,523.77	21,486.00	2,962.23	86.2
55-70-41 NEW EQUIPMENT	.00	27,489.22	30,000.00	2,510.78	91.6
55-70-54 PI LINE AT NEW SEWER PLANT	.00	27,810.00	.00	(27,810.00)	.0
55-70-60 WATER DELIVERY FEES	134.64	147,968.88	126,578.00	(21,390.88)	116.9
55-70-63 LOST GENERATION FOR STRAWBERRY	.00	.00	10,110.00	10,110.00	.0
55-70-65 PROFESSIONAL SERVICES	5,225.75	25,739.43	18,800.00	(6,939.43)	136.9
TOTAL PRODUCTION	26,126.97	410,837.85	500,869.00	90,031.15	82.0
<u>ADMINISTRATIVE & GENERAL</u>					
55-73-60 ADMINISTRATIVE	23,655.00	260,205.00	283,854.00	23,649.00	91.7
55-73-80 MOTOR POOL	1,273.00	14,003.00	15,276.00	1,273.00	91.7
TOTAL ADMINISTRATIVE & GENERAL	24,928.00	274,208.00	299,130.00	24,922.00	91.7
<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	18,337.00	20,000.00	1,663.00	91.7
55-74-65 TRANSFER FUNDS TO GENERAL FUND	4,542.00	49,962.00	54,500.00	4,538.00	91.7
TOTAL CAPITAL OUTLAY/DEBT SERVICE	6,209.00	279,484.61	285,686.00	6,201.39	97.8
TOTAL FUND EXPENDITURES	57,263.97	964,530.46	1,085,685.00	121,154.54	88.8
NET REVENUE OVER EXPENDITURES	38,158.73	26,812.37	.00	(26,812.37)	.0

SALEM CITY CORPORATION
BALANCE SHEET
MAY 31, 2019

STORM DRAIN

<u>ASSETS</u>		
56-1113	CASH ALLOCATION TO OTHER FUNDS	61,300.75
56-1311	ACCT REC UTILITY	16,179.24
56-1631	STORM DRAIN SYSTEM	2,264,588.00
56-1662	ACCUMULATED DEPRECIATION	(248,508.00)
	TOTAL ASSETS	<u>2,093,559.99</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>7,800.87</u>
	BALANCE - CURRENT DATE	<u>7,800.87</u>
	TOTAL FUND EQUITY	<u>2,090,934.99</u>
	TOTAL LIABILITIES AND EQUITY	<u>2,093,559.99</u>

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
56-37-10 MONTHLY BILLING	15,781.26	171,219.78	191,618.00	20,398.22	89.4
56-37-20 STORM DRAIN (OTHER DEPT)	93.60	1,029.60	1,123.00	93.40	91.7
56-37-30 SWPPP REVIEWS NEW CONSTRUCTION	1,900.00	1,900.00	14,500.00	12,600.00	13.1
TOTAL UTILITIES REVENUE	17,774.86	174,149.38	207,241.00	33,091.62	84.0
TOTAL FUND REVENUE	17,774.86	174,149.38	207,241.00	33,091.62	84.0

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM DRAIN EXPES PRODUCTION</u>					
56-70-11 SALARIES	2,241.52	23,441.39	9,316.00	(14,125.39)	251.6
56-70-13 BENIFITS	1,757.90	13,296.92	2,752.00	(10,544.92)	483.2
56-70-25 EQUIPMENT SUPPLIES AND MAINT	1,579.11	8,027.75	6,000.00	(2,027.75)	133.8
56-70-30 STORM WATER MANAGEMENT PROG	210.22	3,994.22	51,000.00	47,005.78	7.8
56-70-65 PROFESSIONAL SERVICES	.00	357.52	8,500.00	8,142.48	4.2
56-70-98 MOTOR POOL	.00	5.00	5,500.00	5,495.00	.1
TOTAL STORM DRAIN EXPES PRODUCTION	5,788.75	49,122.80	83,068.00	33,945.20	59.1
<u>ADMINISTRATIVE & GENERAL</u>					
56-73-45 STORM WATER MASTER PLAN	5,212.71	5,212.71	.00	(5,212.71)	.0
56-73-60 ADMINISTRATION SERVICES	8,100.00	89,100.00	97,196.00	8,096.00	91.7
56-73-64 MOTOR POOL	1,125.00	12,375.00	8,000.00	(4,375.00)	154.7
56-73-71 TRANSFER TO GENERAL	958.00	10,538.00	11,500.00	962.00	91.6
TOTAL ADMINISTRATIVE & GENERAL	15,395.71	117,225.71	116,696.00	(529.71)	100.5
<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	21,184.46	166,348.51	207,241.00	40,892.49	80.3
NET REVENUE OVER EXPENDITURES	(3,409.60)	7,800.87	.00	(7,800.87)	.0

SALEM CITY CORPORATION
BALANCE SHEET
MAY 31, 2019

MOTOR POOL FUND

ASSETS

61-1113	CASH ALLOCATION FROM GEN FUND	(31,258.31)	
61-1161	AUTOS	1,652,336.11	
61-1651	EQUIPMENT	32,429.15	
61-1662	ACCUMULATED DEPRECIATION	(1,259,157.17)	
	TOTAL ASSETS		394,349.78

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	38,331.29	
	BALANCE - CURRENT DATE	383,496.78	
	TOTAL FUND EQUITY		383,496.78
	TOTAL LIABILITIES AND EQUITY		394,349.78

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 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	.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	190,696.00	208,034.00	17,338.00	91.7
61-38-51 WATER FUND	4,284.00	47,124.00	51,398.00	4,274.00	91.7
61-38-52 SEWER FUND	4,453.00	48,983.00	53,431.00	4,448.00	91.7
61-38-53 ELECTRIC FUND	4,321.00	47,531.00	51,850.00	4,319.00	91.7
61-38-60 SOLID WASTE	833.00	9,163.00	10,000.00	837.00	91.6
61-38-65 P.I. FUND	2,940.00	32,340.00	35,276.00	2,936.00	91.7
61-38-67 STORM DRAIN	1,125.00	12,375.00	13,500.00	1,125.00	91.7
TOTAL FUND REVENUE	35,292.00	388,212.00	423,489.00	35,277.00	91.7
TOTAL FUND REVENUE	35,292.00	391,009.18	423,489.00	32,479.82	92.3

SALEM CITY CORPORATION
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERNAL SERVICE EXPENDITURES</u>					
61-80-13 EMPLOYEE BENEFITS	669.53	8,918.57	13,055.00	4,136.43	68.3
61-80-27 MOTOR POOL- PW\STORM\ENGINEER	881.08	7,680.81	10,000.00	2,319.19	76.8
61-80-28 MOTOR POOL--POLICE DEPARTMENT	3,296.27	34,252.49	45,000.00	10,747.51	76.1
61-80-29 MOTOR POOL--FIRE DEPARTMENT	1,948.86	5,905.91	6,000.00	94.09	98.4
61-80-31 MOTOR POOL CITY STREET DEPT	1,724.26	23,399.80	42,891.00	19,491.20	54.6
61-80-32 MOTOR POOL - PARKS\REC\CEMETER	1,192.95	21,758.26	28,000.00	6,241.74	77.7
61-80-34 MOTOR POOL- WATER\PI	568.80	13,281.13	13,608.00	326.87	97.6
61-80-35 MOTOR POOL--SEWER DEPARTMENT	678.86	3,974.77	9,608.00	5,633.23	41.4
61-80-36 MOTOR POOL- POWER\ELEC DEPT.	1,919.07	14,724.19	12,608.00	(2,116.19)	116.8
61-80-38 MOTOR POOL--AMBULANCE	105.29	2,681.96	3,240.00	558.04	82.8
61-80-41 MISC MATERIALS & REPAIRS	390.86	8,682.63	8,000.00	(682.63)	108.5
61-80-42 VEHICLE ALLOWANCE	1,350.00	36,175.00	43,200.00	7,025.00	83.7
61-80-51 AUTO INSURANCE	190.24	25,956.93	25,892.00	(64.93)	100.3
61-80-52 BACK HOES/LOADER- LEASE	976.59	46,319.77	44,415.00	(1,904.77)	104.3
61-80-53 NEW EQUIPMENT PURCHASE	12,380.11	98,965.67	95,766.00	(3,199.67)	103.3
61-80-77 MOTOR POOL RESERVE FUND	.00	.00	22,206.00	22,206.00	.0
TOTAL INTERNAL SERVICE EXPENDITURES	28,272.77	352,677.89	423,489.00	70,811.11	83.3
TOTAL FUND EXPENDITURES	28,272.77	352,677.89	423,489.00	70,811.11	83.3
NET REVENUE OVER EXPENDITURES	7,019.23	38,331.29	.00	(38,331.29)	.0

SALEM CITY CORPORATION
 BALANCE SHEET
 MAY 31, 2019

PERPETUAL CARE TRUST FUND

ASSETS

74-1113	CASH ALLOCATION FROM GEN FUND	2,290.20	
74-1151	PTIF SAVINGS FUND PP CARE	60,010.06	
	TOTAL ASSETS		62,300.26

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
74-2981	TRUST FUND BALANCE	58,516.99	
	REVENUE OVER EXPENDITURES - YTD	3,783.27	
	BALANCE - CURRENT DATE		62,300.26
	TOTAL FUND EQUITY		62,300.26
	TOTAL LIABILITIES AND EQUITY		62,300.26

SALEM CITY CORPORATION
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING MAY 31, 2019

PERPETUAL CARE TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
74-34-82 PERPETUAL CARE	194.00	2,289.20	.00	(2,289.20)	.0
TOTAL CHARGES FOR SERVICES	194.00	2,289.20	.00	(2,289.20)	.0
<u>MISCELLANEOUS REVENUE</u>					
74-36-10 INTEREST EARNED	165.26	1,494.07	.00	(1,494.07)	.0
TOTAL MISCELLANEOUS REVENUE	165.26	1,494.07	.00	(1,494.07)	.0
TOTAL FUND REVENUE	359.26	3,783.27	.00	(3,783.27)	.0
NET REVENUE OVER EXPENDITURES	359.26	3,783.27	.00	(3,783.27)	.0

SALEM CITY CORPORATION
BALANCE SHEET
MAY 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>18,179,217.52</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>18,179,217.52</u>
	TOTAL LIABILITIES AND EQUITY		<u>18,179,217.52</u>

SALEM CITY CORPORATION
BALANCE SHEET
MAY 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