

SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

GENERAL FUND

ASSETS

10-1111	BANK OF AMERICAN FORK CHECKING	179,913.37	
10-1112	BANK OF AMERICAN FORK SAVINGS	13,648.69	
10-1113	CASH ALLOCATION TO OTHER FUNDS	( 8,437,269.14)	
10-1117	AR SUBDIVISON BOND (HA5, OVERL	2,427.51	
10-1120	XPRESS DEPOSIT ACCOUNT	13,502.81	
10-1131	PETTY CASH	125.00	
10-1140	RETURNED CHECKS	3,330.06	
10-1151	PTIF SAVINGS ACCOUNT	6,599,564.88	
10-1155	PTIF GRAVEL PIT RECLAMATION	130,605.39	
10-1160	UTILITY ACCOUNTS RECEIVABLE	18,896.06	
10-1161	ACCOUNTS RECEIVABLE (INVOICED)	95,083.47	
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	34,416.28	
	TOTAL ASSETS		( 347,020.09)

LIABILITIES AND EQUITY

SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

GENERAL FUND

LIABILITIES

10-2211	PAYROLL ACCOUNTS PAYABLE	16,799.06
10-2215	UTILITY BILL DONATION PAYABLE	1,195.06
10-2220	ACCOUNTS PAYABLE	140,447.66
10-2221	SOCIAL SECURITY TAX WITHHELD	25,074.99
10-2222	FEDERAL WITHHOLDING TAX	9,814.84
10-2223	STATE WITHHOLDING TAX	.34
10-2230	PEHP HEALTH & DENTAL	( 110,868.92)
10-2231	RETIREMENT PAYABLE	13,142.25
10-2232	WORKER'S COMPENSATION	( 866.06)
10-2233	LIFE INSURANCE	( 9,279.65)
10-2234	EYE MED INSURANCE	.39
10-2235	STATE UNEMPLOYMENT (WORK FORCE	1,376.07
10-2236	EMPLOYEEES ADD. INS. PAYABLE	( 217.11)
10-2237	EMPLY SHARE OF INS. PROVIDENT	( 407.90)
10-2240	ULGT LONG TERM CARE	( 1,944.26)
10-2242	EMPLOYEE RETIREMENT LOAN	476.89
10-2243	EMPLOYEEES 401-K PLAN	19,828.67
10-2244	MISC. DEDUCTION ACCOUNT	721.72
10-2245	COURT SURCHARGE - STATE	7,419.15
10-2246	457 CONTRIBUTIONS PAYABLE	( 3,770.00)
10-2247	ABEYANCE FEE	( 338.89)
10-2249	POLICE DRUG AREST \$	15.46
10-2251	EMPLOYEE ROTH IRA PAYABLE	4,675.00
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	72.98
10-2299	MISS SALEM SCHOLARSHIP FUND	34,416.28
10-2305	CASH BOND KENS AUTO	2,635.50
10-2306	ORCHARD FARMS CEMETERY FENCE	55,323.01
10-2307	10% CASH WARRANTY BOND - SUBDI	1,014,864.87
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
10-2325	SESD POWER BUYOUT HOLDING	10,000.00
10-2419	SUB DIV STREET SIGN PAYABLE	27,127.73
10-2420	HA-5 SLURRY SEAL BOND	206,038.76
10-2422	SIDEWALK BOND PAYABLE	25,135.00
10-2423	IMPROVEMENT BONDS PAYABLE	164,017.90
		1,964,537.21
	TOTAL LIABILITIES	
		1,964,537.21
	<u>FUND EQUITY</u>	
10-2700	DEFERRED REVENUE	919,322.32
	UNAPPROPRIATED FUND BALANCE:	
10-2981	UNAPPROPRATED SURPLUS - BEGINN	( 2,453,264.04)
	REVENUE OVER EXPENDITURES - YTD	( 777,615.58)
		( 3,230,879.62)
	BALANCE - CURRENT DATE	
		( 3,230,879.62)

SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

GENERAL FUND

TOTAL FUND EQUITY	<hr/>	( 2,311,557.30)
TOTAL LIABILITIES AND EQUITY		<u>( 347,020.09)</u>

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	51,951.66	117,178.39	747,360.00	630,181.61	15.7
10-31-20	685.41	4,264.37	60,000.00	55,735.63	7.1
10-31-25	6,772.96	34,182.64	79,040.00	44,857.36	43.3
10-31-30	98,455.77	490,714.20	1,086,175.00	595,460.80	45.2
10-31-45	4,338.69	23,248.76	57,600.00	34,351.24	40.4
10-31-50	24,422.70	160,154.48	393,849.00	233,694.52	40.7
	<u>186,627.19</u>	<u>829,742.84</u>	<u>2,424,024.00</u>	<u>1,594,281.16</u>	<u>34.2</u>
<u>LICENSES &amp; PERMITS</u>					
10-32-10	150.00	580.00	6,175.00	5,595.00	9.4
10-32-18	.00	5,677.50	20,762.00	15,084.50	27.4
10-32-20	10,020.90	19,678.24	38,000.00	18,321.76	51.8
10-32-22	3,112.25	15,441.39	36,504.00	21,062.61	42.3
10-32-25	.00	60.00	500.00	440.00	12.0
10-32-30	50.00	439.20	1,000.00	560.80	43.9
10-32-90	16,631.79	91,430.18	247,500.00	156,069.82	36.9
10-32-92	2,880.00	16,370.49	35,500.00	19,129.51	46.1
10-32-94	523.78	( 135.87)	100.00	235.87	(135.9)
10-32-96	350.00	1,125.00	5,000.00	3,875.00	22.5
	<u>33,718.72</u>	<u>150,666.13</u>	<u>391,041.00</u>	<u>240,374.87</u>	<u>38.5</u>
<u>INTERGOVERNMENTAL</u>					
10-33-16	.00	19,704.00	42,263.00	22,559.00	46.6
10-33-18	28,505.54	92,123.59	249,850.00	157,726.41	36.9
10-33-25	3,980.01	19,755.81	72,000.00	52,244.19	27.4
10-33-26	188.40	256.89	2,000.00	1,743.11	12.8
10-33-56	74,542.41	132,278.46	367,000.00	234,721.54	36.0
10-33-60	10.00	43,656.01	10,000.00	( 33,656.01)	436.6
10-33-61	924.15	5,569.26	13,300.00	7,730.74	41.9
10-33-85	.00	.00	1,500.00	1,500.00	.0
	<u>108,150.51</u>	<u>313,344.02</u>	<u>757,913.00</u>	<u>444,568.98</u>	<u>41.3</u>

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-10 ADMINISTRATIVE SERVICES	120,647.00	603,235.00	1,447,760.00	844,525.00	41.7
10-34-22 FIRE DEPT PROTECTION SERVICE	.00	13,427.55	45,000.00	31,572.45	29.8
10-34-25 AMBULANCE SERVICE FEES	8,486.09	48,824.91	120,000.00	71,175.09	40.7
10-34-32 DONATIONS POLICE (SPEED SIGN)	.00	5,000.00	.00	( 5,000.00)	.0
10-34-33 POLICE OFFICER HIGH SCHOOL	.00	15,288.00	61,152.00	45,864.00	25.0
10-34-34 POLICE WAGES SPECIAL ASSIGNMEN	.00	100.50	2,500.00	2,399.50	4.0
10-34-44 PARK RESERVATIONS	.00	585.00	2,000.00	1,415.00	29.3
10-34-45 COMMUNITY CENTER RENTAL	1,100.00	7,150.00	21,000.00	13,850.00	34.1
10-34-51 SALE OF CEMETERY LOTS	8,017.20	33,501.40	60,000.00	26,498.60	55.8
10-34-53 BURIAL FEES	1,675.00	12,800.00	35,000.00	22,200.00	36.6
10-34-60 NEW UTILITY HOOKUP FEE	775.00	3,700.00	8,000.00	4,300.00	46.3
10-34-70 CITY PROPERTY HOME RENTAL	850.00	2,975.00	10,200.00	7,225.00	29.2
10-34-75 ASSISTANCE HIGHLINE CANAL BREA	.00	20,156.00	.00	( 20,156.00)	.0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>141,550.29</b>	<b>766,743.36</b>	<b>1,812,612.00</b>	<b>1,045,868.64</b>	<b>42.3</b>
<u>FINES &amp; FORFEITURES</u>					
10-35-11 COURT FINES	5,314.73	14,639.00	40,390.00	25,751.00	36.2
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>5,314.73</b>	<b>14,639.00</b>	<b>40,390.00</b>	<b>25,751.00</b>	<b>36.2</b>
<u>MISCELLANEOUS REVENUE</u>					
10-36-10 INTEREST EARNED	14,931.52	72,505.94	60,000.00	( 12,505.94)	120.8
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	10,273.00	13,028.60	10,000.00	( 3,028.60)	130.3
10-36-70 SALE OF CITY PROPERTY	49.00	49.00	2,000.00	1,951.00	2.5
10-36-77 WEED ABATEMENT CHARGES	.00	.00	1,000.00	1,000.00	.0
10-36-80 DUI POLICE GRANT	4,432.47	9,548.42	.00	( 9,548.42)	.0
10-36-83 TRAFFIC SCHOOL	220.00	1,020.00	4,000.00	2,980.00	25.5
10-36-85 SALEM DAY FIREWORKS DONATIONS	10.00	20.00	1,000.00	980.00	2.0
10-36-86 ANNEXATION FEES	.00	150.00	250.00	100.00	60.0
10-36-88 SALEM DAYS DONATION SPONSORS	.00	7,500.00	7,500.00	.00	100.0
10-36-89 POND TOWN CHRISTMAS	( 89.95)	( 69.95)	100.00	169.95	( 70.0)
10-36-90 SUNDRY	262.36	2,971.84	6,000.00	3,028.16	49.5
10-36-92 SALEM CITY CALENDARS DONATION	.00	1.00	1,900.00	1,899.00	.1
10-36-93 DONATION FROM DEVELOPER (PARK)	.00	41,151.00	.00	( 41,151.00)	.0
10-36-94 SALES TAX SELLER DISCOUNT	176.34	1,072.03	2,000.00	927.97	53.6
10-36-95 SUMMER CONCERT DONATIONS	.00	799.00	.00	( 799.00)	.0
10-36-96 SEINOR CITIZEN PROGRAM	1,385.90	6,083.90	8,000.00	1,916.10	76.1
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>31,650.64</b>	<b>166,822.78</b>	<b>502,164.00</b>	<b>335,341.22</b>	<b>33.2</b>

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

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	450.00	1,795.00	.00	( 1,795.00)	.0
10-37-10 BASEBALL/SOFTBALL PROGRAMS	.00	2,566.26	30,000.00	27,433.74	8.6
10-37-11 T-BALL/COACH PITCH	.00	397.00	6,500.00	6,103.00	6.1
10-37-12 START UP BASEBALL	.00	.00	1,650.00	1,650.00	.0
10-37-13 SOFTBALL (COED ADULT LEAGUE)	.00	6,645.00	14,600.00	7,955.00	45.5
10-37-15 MENS SOFTBALL LEAGUE	.00	390.00	.00	( 390.00)	.0
10-37-17 SNACK SHACK REVENUE	351.00	16,862.79	54,000.00	37,137.21	31.2
10-37-20 BASKETBALL	20,545.00	23,835.00	26,500.00	2,665.00	89.9
10-37-21 SOARING HOOPSTERS (BASKETBALL)	745.00	2,865.00	3,000.00	135.00	95.5
10-37-22 ADULT BASKETBALL	1,920.00	8,170.00	12,000.00	3,830.00	68.1
10-37-24 WOMEN SOCCER LEAGE	.00	460.00	1,200.00	740.00	38.3
10-37-25 SOCCER ASSOCIATION	224.00	12,238.00	25,000.00	12,762.00	49.0
10-37-27 INDOOR SOCCER ACCT	647.00	849.00	3,000.00	2,151.00	28.3
10-37-30 TACKLE FOOTBALL	1,965.84	12,850.84	19,000.00	6,149.16	67.6
10-37-31 FLAG FOOTBALL	139.00	9,661.00	7,000.00	( 2,661.00)	138.0
10-37-34 GRASS VOLLEYBALL	.00	.00	1,500.00	1,500.00	.0
10-37-35 VOLLEYBALL	40.00	6,631.32	3,200.00	( 3,431.32)	207.2
10-37-40 YOUTH TENNIS	.00	1,832.00	4,500.00	2,668.00	40.7
10-37-45 FISHING	.00	.00	550.00	550.00	.0
10-37-50 WRESTLING PROGRAM	440.00	2,870.00	2,500.00	( 370.00)	114.8
10-37-55 CHEERLEADING	.00	9,976.50	22,000.00	12,023.50	45.4
10-37-59 GYMNASTICS	270.00	3,640.00	6,000.00	2,360.00	60.7
10-37-60 RODEO ARENA	.00	.00	1,100.00	1,100.00	.0
10-37-63 DANCE	.00	946.00	2,500.00	1,554.00	37.8
10-37-64 TUFF KIDS	100.00	650.00	1,400.00	750.00	46.4
10-37-65 BASEBALL PARKS SIGN DONATION	.00	.00	3,000.00	3,000.00	.0
10-37-66 YOUTH TRACK & FIELD	.00	.00	3,000.00	3,000.00	.0
10-37-69 HUNTER SAFETY	190.00	570.00	800.00	230.00	71.3
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	680.00	2,065.00	4,000.00	1,935.00	51.6
10-37-73 POND TOWN BOUTIQUE - RECREATIO	3,557.99	5,532.99	14,000.00	8,467.01	39.5
10-37-75 RECREATION PARK RENTAL FEE	2,793.00	13,888.50	16,000.00	2,111.50	86.8
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
<b>TOTAL RECREATION PROGRAMS</b>	<b>35,057.83</b>	<b>164,733.04</b>	<b>316,400.00</b>	<b>151,666.96</b>	<b>52.1</b>
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-38-15 FUND TRANSFER FROM ENTERPRISE	38,501.00	192,505.00	462,000.00	269,495.00	41.7
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>192,505.00</b>	<b>1,014,078.00</b>	<b>821,573.00</b>	<b>19.0</b>

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	580,570.91	2,599,196.17	7,258,622.00	4,659,425.83	35.8

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-11 SALARIES	.00	4,600.00	29,400.00	24,800.00	15.7
10-41-23 TRAVEL/EDUCATION	.00	530.00	1,000.00	470.00	53.0
10-41-25 ECONOMIC DEVELOPMENT COMM	.00	.00	1,000.00	1,000.00	.0
10-41-52 YOUTH IN ACTION	.00	.00	1,500.00	1,500.00	.0
<b>TOTAL LEGISLATIVE</b>	<b>.00</b>	<b>5,130.00</b>	<b>32,900.00</b>	<b>27,770.00</b>	<b>15.6</b>
<u>JUDICIAL</u>					
10-42-11 SALARIES	3,018.40	12,774.42	29,155.00	16,380.58	43.8
10-42-13 EMPLOYEE BENEFITS	1,593.01	7,789.78	18,776.00	10,986.22	41.5
10-42-34 SALEM YOUTH COUNCIL	.00	( 748.87)	6,000.00	6,748.87	( 12.5)
<b>TOTAL JUDICIAL</b>	<b>4,611.41</b>	<b>19,815.33</b>	<b>53,931.00</b>	<b>34,115.67</b>	<b>36.7</b>
<u>ADMINISTRATION</u>					
10-44-11 SALARIES	14,604.62	63,661.47	149,308.00	85,646.53	42.6
10-44-13 EMPLOYEES BENEFITS	5,069.55	24,729.50	61,052.00	36,322.50	40.5
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	863.95	5,139.00	.00	( 5,139.00)	.0
10-44-22 PUBLIC NOTICES	38.00	275.20	400.00	124.80	68.8
10-44-23 TRAVEL/EDUCATION	.00	40.00	200.00	160.00	20.0
10-44-24 OFFICE SUPPLIES & EXPEN	790.49	6,399.83	20,860.00	14,460.17	30.7
10-44-25 EQUIPMENT/BUILDING O&M	67.90	1,666.00	7,140.00	5,474.00	23.3
10-44-27 TELEPHONE/CELL PHONE/RADIO	3,067.01	13,294.80	36,900.00	23,605.20	36.0
10-44-29 UTILITIES	809.97	4,361.90	16,932.00	12,570.10	25.8
10-44-30 UTILITY BILLS	.00	6,641.36	23,640.00	16,998.64	28.1
10-44-38 MISC EXPENSES	9,714.23	30,916.12	61,000.00	30,083.88	50.7
10-44-50 SALEM CALENDARS	.00	.00	5,150.00	5,150.00	.0
10-44-74 EQUIPMENT PURCHASE	.00	.00	4,000.00	4,000.00	.0
10-44-80 COMPUTER SOFTWARE SUPPORT	2,354.85	18,564.72	35,020.00	16,455.28	53.0
10-44-90 2008 SALES TAX REVENUE BOND	.00	126,029.90	126,036.00	6.10	100.0
<b>TOTAL ADMINISTRATION</b>	<b>37,380.57</b>	<b>301,898.30</b>	<b>549,638.00</b>	<b>247,739.70</b>	<b>54.9</b>



SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
10-45-11 SALARIES	9,261.91	46,274.79	104,905.00	58,630.21	44.1
10-45-13 EMPLOYEE BENEFITS	2,818.72	14,397.49	36,458.00	22,060.51	39.5
10-45-20 PURCHASE OF BOOKS	2,728.11	7,741.44	18,000.00	10,258.56	43.0
10-45-23 TRAVEL/EDUCATION	.00	46.87	1,775.00	1,728.13	2.6
10-45-25 LIBRARY SUPPLY	956.77	3,406.38	4,000.00	593.62	85.2
10-45-26 NEW SOFTWARE - CLEF GRANT	30.00	30,028.00	.00	( 30,028.00)	.0
10-45-29 LIBRARY OUTREACH	167.32	3,499.63	3,500.00	.37	100.0
10-45-30 O & M OF LIBRARY	1,955.25	7,116.12	20,565.00	13,448.88	34.6
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>17,918.08</b>	<b>151,260.52</b>	<b>237,655.00</b>	<b>86,394.48</b>	<b>63.7</b>
<u>TREASURER</u>					
10-46-11 SALARIES	5,285.76	22,544.16	51,520.00	28,975.84	43.8
10-46-13 EMPLOYEE BENEFITS	2,234.45	10,957.14	26,354.00	15,396.86	41.6
10-46-23 TRAVEL/EDUCATION	.00	.00	1,600.00	1,600.00	.0
10-46-51 POSITION BOND INSURANCE	.00	1,073.00	1,000.00	( 73.00)	107.3
<b>TOTAL TREASURER</b>	<b>7,520.21</b>	<b>34,574.30</b>	<b>80,474.00</b>	<b>45,899.70</b>	<b>43.0</b>
<u>CITY FINANCE DIRECTOR/RECORDER</u>					
10-47-11 SALARIES	6,757.50	30,004.50	68,813.00	38,808.50	43.6
10-47-13 EMPLOYEES BENEFITS	2,991.67	14,911.70	35,727.00	20,815.30	41.7
10-47-23 TRAVEL/EDUCATION	.00	657.20	1,800.00	1,142.80	36.5
10-47-24 POSITION BOND INSURANCE	.00	50.00	1,000.00	950.00	5.0
<b>TOTAL CITY FINANCE DIRECTOR/RECORDE</b>	<b>9,749.17</b>	<b>45,623.40</b>	<b>107,340.00</b>	<b>61,716.60</b>	<b>42.5</b>
<u>PROFESSIONAL AND TECHNICAL</u>					
10-48-31 LEGAL SERVICES	46,008.84	51,008.84	139,626.00	88,617.16	36.5
10-48-33 AUDIT SERVICES	.00	.00	18,200.00	18,200.00	.0
10-48-35 COURT EXPENSES	55.04	179.12	1,000.00	820.88	17.9
<b>TOTAL PROFESSIONAL AND TECHNICAL</b>	<b>46,063.88</b>	<b>51,187.96</b>	<b>158,826.00</b>	<b>107,638.04</b>	<b>32.2</b>

SALEM CITY CORPORATION  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING DEPARTMENT</u>					
10-49-11 SALARIES	11,217.57	47,988.71	118,245.00	70,256.29	40.6
10-49-13 EMPLOYEE BENEFITS	4,574.47	22,549.71	61,500.00	38,950.29	36.7
10-49-15 BUILDING INSPECTION (OUTSOURCE	.00	877.53	10,000.00	9,122.47	8.8
10-49-23 TRAVEL/EDUCATION	221.85	656.85	2,800.00	2,143.15	23.5
10-49-25 OFFICE SUPPLY & EXP	.00	105.00	1,250.00	1,145.00	8.4
10-49-97 MISC EXPENSES	.00	.00	4,800.00	4,800.00	.0
10-49-98 MOTOR POOL	822.00	4,130.00	9,865.00	5,735.00	41.9
<b>TOTAL BUILDING DEPARTMENT</b>	<b>16,835.89</b>	<b>76,307.80</b>	<b>208,460.00</b>	<b>132,152.20</b>	<b>36.6</b>
<u>GOVERNMENT BUILDINGS</u>					
10-51-26 RENTAL PROPERTY EXPENSES	1,349.45	2,398.65	.00	( 2,398.65)	.0
10-51-27 INSURANCE/LIABILITY CLAIMS	.00	82,438.51	83,710.00	1,271.49	98.5
10-51-28 CITY SHOP	2,359.28	20,056.76	34,118.00	14,061.24	58.8
10-51-29 CITY SHOP PROJECT FY18 ASSIGNE	.00	5,682.25	.00	( 5,682.25)	.0
10-51-33 2008 BOND PAYMENT	.00	49,130.30	49,133.00	2.70	100.0
10-51-34 2008 SALES TAX BOND ADMIN FEES	.00	.00	2,000.00	2,000.00	.0
<b>TOTAL GOVERNMENT BUILDINGS</b>	<b>3,708.73</b>	<b>159,706.47</b>	<b>168,961.00</b>	<b>9,254.53</b>	<b>94.5</b>
<u>PUBLIC WORKS/ENGINEERING DEPT</u>					
10-52-11 SALARIES	29,216.56	127,944.25	314,344.00	186,399.75	40.7
10-52-13 EMPLOYEE BENEFITS	12,897.70	63,056.04	159,734.00	96,677.96	39.5
10-52-14 CLOTHING	299.95	299.95	1,275.00	975.05	23.5
10-52-20 EQUIPMENT	10.19	46.32	7,500.00	7,453.68	.6
10-52-25 TRAVEL/EDUCATION	.00	211.00	7,150.00	6,939.00	3.0
10-52-30 ENGINEERING SERVICES/PLAT	2,925.00	9,511.90	12,000.00	2,488.10	79.3
10-52-34 ENGINEERING WATER RIGHTS STUDY	.00	1,884.01	.00	( 1,884.01)	.0
10-52-40 GIS/GPS	8,123.57	12,239.38	16,750.00	4,510.62	73.1
10-52-50 PUBLIC WORK MISC/SUPPLIES	.00	222.00	1,000.00	778.00	22.2
10-52-80 SAFETY COMMITTEE	50.61	50.61	2,500.00	2,449.39	2.0
10-52-90 MOTOR POOL	2,704.00	13,530.00	32,443.00	18,913.00	41.7
<b>TOTAL PUBLIC WORKS/ENGINEERING DEPT</b>	<b>56,227.58</b>	<b>228,995.46</b>	<b>554,696.00</b>	<b>325,700.54</b>	<b>41.3</b>

SALEM CITY CORPORATION  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-54-11 SALARIES	68,535.18	301,376.77	739,372.00	437,995.23	40.8
10-54-13 EMPLOYEES BENEFITS	42,193.34	211,896.91	532,329.00	320,432.09	39.8
10-54-14 CLOTHING ALLOWANCE	.00	873.94	12,812.00	11,938.06	6.8
10-54-15 SURVIVING SPOUSE FUND	.00	.00	950.00	950.00	.0
10-54-16 CLEANING ALLOWANCE	.00	2,500.00	6,000.00	3,500.00	41.7
10-54-23 TRAVEL/EDUCATION	828.80	5,223.96	15,500.00	10,276.04	33.7
10-54-24 OFFICE EX & SUPPLIES	339.44	3,458.17	6,000.00	2,541.83	57.6
10-54-25 EQUIPMENT & SUPPLIES	797.41	2,706.26	12,500.00	9,793.74	21.7
10-54-27 NEW COMPUTERS	.00	.00	7,000.00	7,000.00	.0
10-54-30 UNET - TASKFORCE	.00	2,341.92	2,500.00	158.08	93.7
10-54-35 TRAFFIC SCHOOL	119.08	1,851.72	7,000.00	5,148.28	26.5
10-54-41 SCHOOL STUDENT SAFETY	.00	2,150.38	3,500.00	1,349.62	61.4
10-54-42 STATE LIQUOR ALLOTMENT	158.34	2,827.32	.00	( 2,827.32)	.0
10-54-45 VICTIM ADVOCATE	.00	7,500.00	7,500.00	.00	100.0
10-54-47 DISPATCH FEES	.00	11,541.59	49,223.00	37,681.41	23.5
10-54-60 SPILLMAN SERVICE CONTRACT	.00	17,959.08	18,815.00	855.92	95.5
10-54-65 POLICE POLICIES/LEXIPOL	.00	.00	4,444.00	4,444.00	.0
10-54-74 EQUIPMENT PURCHASES	.00	4,899.50	20,736.00	15,836.50	23.6
10-54-76 POLICE EQUIP (FUNDING DONATED)	.00	5,919.99	.00	( 5,919.99)	.0
10-54-83 DRUG TESTING	650.00	2,025.00	3,500.00	1,475.00	57.9
10-54-86 VEHILCE COMPUTERS	400.43	2,000.86	4,800.00	2,799.14	41.7
10-54-90 800 RADIO	.00	20.00	4,820.00	4,800.00	.4
10-54-95 K9 (NEW/SUPPLIES/EQUIP)	.00	209.15	2,500.00	2,290.85	8.4
10-54-96 P.S. BUILDING BOND 08/PROPERTY	.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	20,730.00	48,552.00	27,822.00	42.7
<b>TOTAL POLICE</b>	<b>118,568.02</b>	<b>610,012.52</b>	<b>1,774,180.00</b>	<b>1,164,167.48</b>	<b>34.4</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
10-55-11 FIRE STIPEND	1,257.69	24,651.36	24,000.00	( 651.36)	102.7
10-55-13 BENEFITS/TAXES	91.49	1,911.89	3,000.00	1,088.11	63.7
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	970.00	1,970.00	1,000.00	49.2
10-55-25 EQUIPMENT SUPPLIES & MAINT.	.00	1,295.75	17,360.00	16,064.25	7.5
10-55-27 WOMEN'S AUXILIARY BANK ACCOUNT	.00	.00	500.00	500.00	.0
10-55-28 UTILITIES	225.43	928.16	3,624.00	2,695.84	25.6
10-55-30 APPARATUS MAINTENCE	.00	512.17	2,600.00	2,087.83	19.7
10-55-51 TRAINING PROGRAMS	.00	491.00	4,000.00	3,509.00	12.3
10-55-53 FIRE PREVENTION/EDUCATION	.00	.00	2,000.00	2,000.00	.0
10-55-61 MISCELLANEOUS	( 200.00)	571.07	5,400.00	4,828.93	10.6
10-55-74 EQUIPMENT PURCHASE	3,432.40	12,454.08	70,000.00	57,545.92	17.8
10-55-79 NEW FIRE TRUCK PAYMENT	.00	24,289.52	24,290.00	.48	100.0
10-55-83 EASTER EGG HUNT	.00	.00	500.00	500.00	.0
10-55-84 DRUG TESTING	25.00	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	4,495.00	10,788.00	6,293.00	41.7
<b>TOTAL FIRE DEPARTMENT</b>	<b>5,731.01</b>	<b>74,884.56</b>	<b>185,232.00</b>	<b>110,347.44</b>	<b>40.4</b>
<u>SEMA</u>					
10-56-11 SEMA STIPEND	6,258.50	29,152.00	69,000.00	39,848.00	42.3
10-56-13 BENEFITS/TAXES	559.00	2,868.84	5,200.00	2,331.16	55.2
10-56-14 CLOTHING ALLOWANCE	.00	48.99	1,700.00	1,651.01	2.9
10-56-16 SEMA BANK FUND ACCOUNT	.00	.00	1,500.00	1,500.00	.0
10-56-24 OFFICE EXPENSE & SUPPLIES	53.38	73.53	500.00	426.47	14.7
10-56-25 SUPPLIES & EQUIPMENT	280.89	42,060.42	53,050.00	10,989.58	79.3
10-56-26 EQUIPMENT MAINTANCE	2,399.81	3,033.40	7,000.00	3,966.60	43.3
10-56-27 EDUCATIONAL/TRAINING	11.26	2,001.00	7,000.00	4,999.00	28.6
10-56-28 NEW AMBULANCE	.00	16,193.01	16,193.00	( .01)	100.0
10-56-30 UTILITIES	70.80	468.51	1,373.00	904.49	34.1
10-56-61 MISCELLANEOUS	.00	635.29	1,500.00	864.71	42.4
10-56-82 DRUG TESTING	25.00	25.00	500.00	475.00	5.0
10-56-83 IMMUNIZATIONS	.00	108.00	500.00	392.00	21.6
10-56-88 B.B.Q. DINNER	.00	( 901.34)	.00	901.34	.0
10-56-90 800 RADIO	.00	.00	2,100.00	2,100.00	.0
10-56-94 MEDICAID ASSESSMENT	.00	2,372.78	5,000.00	2,627.22	47.5
10-56-95 IRIS MEDICAL BILLING	1,036.70	4,712.77	8,400.00	3,687.23	56.1
10-56-98 MOTOR POOL	449.00	2,245.00	5,385.00	3,140.00	41.7
<b>TOTAL SEMA</b>	<b>11,144.34</b>	<b>105,097.20</b>	<b>185,901.00</b>	<b>80,803.80</b>	<b>56.5</b>

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	417.00	1,200.00	783.00	34.8
10-57-25 EQUIPMENT AND SUPPLIES	.00	.00	1,000.00	1,000.00	.0
10-57-46 COUNTY SHELTER - FOOD	.00	3,896.77	16,500.00	12,603.23	23.6
<b>TOTAL ANIMAL CONTROL</b>	<b>.00</b>	<b>4,313.77</b>	<b>18,700.00</b>	<b>14,386.23</b>	<b>23.1</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	13,273.97	52,619.33	162,980.00	110,360.67	32.3
10-60-13 EMPLEE BENEFIT	7,579.07	29,380.32	94,513.00	65,132.68	31.1
10-60-23 TRAVEL/EDUCATION	.00	180.00	2,500.00	2,320.00	7.2
10-60-36 750 E SAFETY SIDEWALK PROJECT	.00	27,992.82	.00	( 27,992.82)	.0
10-60-37 500 EAST CURB PROJECT	3,770.00	48,670.77	.00	( 48,670.77)	.0
10-60-39 C.I. FUNDS - ROAD IMPROVMENTS	25,958.94	124,492.06	477,078.00	352,585.94	26.1
10-60-42 ROAD SHOULDERING	2,464.75	9,754.99	15,000.00	5,245.01	65.0
10-60-50 SOLAR SPEED SIGNS - FY 2018	.00	6,464.00	.00	( 6,464.00)	.0
10-60-51 STREET SIGNS FOR ROADS	6,298.00	7,025.00	7,500.00	475.00	93.7
10-60-54 TOOLS/EQUIPMENT	141.19	10,335.70	24,500.00	14,164.30	42.2
10-60-55 STORM DRAIN MAGT PLAN/MISC	1,829.00	1,829.00	.00	( 1,829.00)	.0
10-60-56 MISC EXPENSES FOR ROADS	185.65	3,924.24	18,000.00	14,075.76	21.8
10-60-57 MOTOR POOL EXPENSES	4,146.00	20,730.00	49,752.00	29,022.00	41.7
10-60-70 STREET SIGNS SUBDIVISION	( 529.50)	( 2,257.94)	.00	2,257.94	.0
10-60-90 NEW EQUIPMENT ROADS DEPT	.00	.00	39,000.00	39,000.00	.0
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>65,117.07</b>	<b>374,063.16</b>	<b>923,746.00</b>	<b>549,682.84</b>	<b>40.5</b>
<u>B&amp;C ROAD MONEY</u>					
10-61-30 ROAD PATCHING	100.40	21,422.48	11,000.00	( 10,422.48)	194.8
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	.00	30,000.00	30,000.00	.0
10-61-62 SIDEWALK REPAIR	.00	10,776.18	15,000.00	4,223.82	71.8
10-61-70 STRIPING ROADS	419.00	14,746.35	15,000.00	253.65	98.3
<b>TOTAL B&amp;C ROAD MONEY</b>	<b>519.40</b>	<b>348,536.69</b>	<b>367,000.00</b>	<b>18,463.31</b>	<b>95.0</b>

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-64-11 SALARIES	13,475.11	70,202.35	153,974.00	83,771.65	45.6
10-64-13 EMPLOYEE BENEFITS	9,316.42	39,663.49	93,520.00	53,856.51	42.4
10-64-14 CLOTHING ALLOWANCE	315.00	315.00	1,215.00	900.00	25.9
10-64-25 EQUIPMENT SUPPLIES & MAINT	1,483.63	2,900.59	6,000.00	3,099.41	48.3
10-64-26 PARK SUPPLIES & MAINT	240.66	4,273.69	9,500.00	5,226.31	45.0
10-64-27 UTILITIES	514.58	3,941.41	15,632.00	11,690.59	25.2
10-64-28 WATER/PI CHARGED TO PARKS	1,013.60	5,193.82	11,969.00	6,775.18	43.4
10-64-29 NEW EQUIPMENT PURCHASE	.00	9,806.40	12,500.00	2,693.60	78.5
10-64-30 FERTILIZER FOR PARKS	.00	.00	4,000.00	4,000.00	.0
10-64-55 RESTROOM RENTAL	99.00	495.00	1,680.00	1,185.00	29.5
10-64-74 PARK IMPROVEMENTS	4,638.88	59,348.82	87,900.00	28,551.18	67.5
10-64-90 TRAVEL/EDUCATION	.00	.00	1,500.00	1,500.00	.0
10-64-93 OUT DOOR CLASS ROOM	.00	.00	1,000.00	1,000.00	.0
10-64-98 MOTOR POOL	2,975.00	14,875.00	35,705.00	20,830.00	41.7
<b>TOTAL PARKS</b>	<b>34,071.88</b>	<b>211,015.57</b>	<b>436,095.00</b>	<b>225,079.43</b>	<b>48.4</b>
<u>CEMETERY</u>					
10-66-11 SALARIES	3,182.88	16,389.02	31,039.00	14,649.98	52.8
10-66-13 EMPLOYEE BENEFITS	982.49	4,953.94	11,412.00	6,458.06	43.4
10-66-25 EQUIPMENT SUPPLIES & MAINT	827.63	2,693.74	7,770.00	5,076.26	34.7
10-66-30 NEW IMPROVEMENTS TO CEMETERY	626.50	626.50	3,500.00	2,873.50	17.9
10-66-31 UTILITIES	1,205.72	5,558.89	15,396.00	9,837.11	36.1
10-66-51 VETERAN'S MEMORIAL FUND	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL CEMETERY</b>	<b>6,825.22</b>	<b>30,222.09</b>	<b>70,117.00</b>	<b>39,894.91</b>	<b>43.1</b>

SALEM CITY CORPORATION  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN / O&amp;M RECREATION</u>					
10-67-11 SALARIES	19,398.05	102,101.88	274,213.00	172,111.12	37.2
10-67-13 EMPLOYEES BENEFITS	6,084.40	32,217.85	84,699.00	52,481.15	38.0
10-67-17 CLOTHING ALLOWANCE	.00	.00	1,018.00	1,018.00	.0
10-67-32 IMPACT FEE EXPENSES	1,295.72	24,085.37	.00 (	24,085.37)	.0
10-67-50 PARK PLAYGROUND EQUIPMENT	.00	43,902.00	.00 (	43,902.00)	.0
10-67-78 SENIOR CITIZEN PROGRAM	123.22	6,757.87	10,000.00	3,242.13	67.6
10-67-79 RODEO ARENA	2,186.73	6,577.79	7,633.00	1,055.21	86.2
10-67-82 EQUIPMENT O&M	.00	1,024.07	8,000.00	6,975.93	12.8
10-67-83 MOTOR POOL	1,295.00	6,475.00	15,544.00	9,069.00	41.7
10-67-86 FERTILIZER FOR BALL PARKS	235.50	1,015.50	5,000.00	3,984.50	20.3
10-67-90 PARK SUPPLY & MAINT.	550.50	8,351.61	27,000.00	18,648.39	30.9
10-67-91 TREE DONATION FOR PARKS	.00	.00	400.00	400.00	.0
10-67-92 REC PARK IMPROVEMENTS	.00	.00	20,000.00	20,000.00	.0
10-67-93 NEBO SCHOOL AGREEMENT	.00	1,944.20	2,500.00	555.80	77.8
10-67-96 TRAVEL/EDUCATION	.00	.00	2,000.00	2,000.00	.0
10-67-97 RECREATION OFFICE SUPPLIES	836.45	2,232.31	7,500.00	5,267.69	29.8
10-67-98 RECREATION UTILITY (PWR/PI)	3,705.01	19,730.15	53,234.00	33,503.85	37.1
10-67-99 PROPERTY/BUILD/IMPROVMENTS	.00	89.99	150,000.00	149,910.01	.1
<b>TOTAL ADMIN / O&amp;M RECREATION</b>	<b>35,710.58</b>	<b>256,505.59</b>	<b>668,741.00</b>	<b>412,235.41</b>	<b>38.4</b>
<u>SPECIAL SERVICES</u>					
10-68-30 POND TOWN CHRISTMAS	5,085.46	21,766.81	19,200.00 (	2,566.81)	113.4
10-68-35 CIVIC CENTER	1,386.94	8,037.96	21,470.00	13,432.04	37.4
10-68-45 EAGLE SCOUT PROJECTS	45.80	45.80	5,000.00	4,954.20	.9
10-68-59 MISC DONATIONS FROM CITY	500.00	500.00	500.00	.00	100.0
10-68-63 SALEM DAY	174.21	20,809.44	16,650.00 (	4,159.44)	125.0
10-68-64 QUEENS FLOAT	.00	.00	2,000.00	2,000.00	.0
10-68-66 BOY & GIRL STATE	.00	.00	300.00	300.00	.0
10-68-67 MISS SALEM PAGEANT	625.00	925.00	4,000.00	3,075.00	23.1
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	26,080.00	62,587.00	36,507.00	41.7
<b>TOTAL SPECIAL SERVICES</b>	<b>13,033.41</b>	<b>100,528.43</b>	<b>160,207.00</b>	<b>59,678.57</b>	<b>62.8</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION PROGRAMS</u>					
10-75-11 SALARIES	10,082.25	77,019.29	134,100.00	57,080.71	57.4
10-75-13 EMPLOYEE BENEFITS	928.58	7,001.47	12,136.00	5,134.53	57.7
10-75-15 SNACK SHACK FUND	373.44	8,749.11	21,000.00	12,250.89	41.7
10-75-16 SNACK SHACK O & M	214.17	937.06	3,262.00	2,324.94	28.7
10-75-17 TOURNAMENTS SST	.00	.00	3,000.00	3,000.00	.0
10-75-18 BASEBALL PROGRAMS	1,094.00	5,973.13	8,500.00	2,526.87	70.3
10-75-19 START SMART BASEBALL	.00	.00	700.00	700.00	.0
10-75-20 SOFTBALL (COED)	275.50	467.50	1,500.00	1,032.50	31.2
10-75-21 SOCCER ASSOCIATION	341.00	8,842.20	12,000.00	3,157.80	73.7
10-75-22 SOARING HOOPSTERS	19.53	657.03	600.00	( 57.03)	109.5
10-75-23 BASKETBALL	.00	.00	5,500.00	5,500.00	.0
10-75-24 ADULT BASKETBALL	.00	.00	1,500.00	1,500.00	.0
10-75-25 DANCE	92.69	92.69	500.00	407.31	18.5
10-75-26 TACKLE FOOTBALL	217.50	4,891.92	10,000.00	5,108.08	48.9
10-75-27 FLAG FOOTBALL	522.00	3,511.41	3,000.00	( 511.41)	117.1
10-75-29 YOUTH TENNIS	.00	334.38	500.00	165.62	66.9
10-75-31 YOUTH VOLLEYBALL	1,120.00	1,931.38	700.00	( 1,231.38)	275.9
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	53.94	557.94	200.00	( 357.94)	279.0
10-75-37 CHEERLEADING	3,764.70	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	55.05	55.05	300.00	244.95	18.4
10-75-41 YOUNG PERFORMERS	.00	2,713.44	2,000.00	( 713.44)	135.7
10-75-42 SPECIAL EVENTS	.00	196.58	500.00	303.42	39.3
10-75-43 RENTAL FEE (PARK IMPROVMENTS)	.00	.00	200.00	200.00	.0
10-75-44 BALLPARK IMPROV/COMM GRANT	3,811.96	19,911.96	40,000.00	20,088.04	49.8
10-75-45 RECREATION FIELD UTILITY	3,374.29	15,268.29	27,024.00	11,755.71	56.5
10-75-46 SPORTS SITE PROGRAM	.00	3,000.00	6,000.00	3,000.00	50.0
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	.00	900.00	900.00	.0
10-75-53 SMART KIDS - TUFF	.00	.00	500.00	500.00	.0
10-75-54 WOMEN SOCCER	.00	105.00	200.00	95.00	52.5
10-75-55 SIGNS ADVERTISMENT	.00	.00	400.00	400.00	.0
10-75-56 GYMNASTICS	.00	55.00	1,000.00	945.00	5.5
10-75-60 BIKE - SALEM BIKE RACE	.00	2,747.11	4,000.00	1,252.89	68.7
10-75-65 BOUTIQUE - RECREATION	9.00	9.00	3,000.00	2,991.00	.3
10-75-75 SNACK SHACK RODEO	.00	890.81	.00	( 890.81)	.0
<b>TOTAL RECREATION PROGRAMS</b>	<b>26,349.60</b>	<b>186,132.63</b>	<b>313,322.00</b>	<b>127,189.37</b>	<b>59.4</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>517,086.05</b>	<b>3,376,811.75</b>	<b>7,258,622.00</b>	<b>3,881,810.25</b>	<b>46.5</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>63,484.86</b>	<b>( 777,615.58)</b>	<b>.00</b>	<b>777,615.58</b>	<b>.0</b>



SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

STATE LIQUOR ALLOTMENT

ASSETS

31-1113	CASH ALLOCATION FROM GEN FUND	(	814.87)		
	TOTAL ASSETS			(	814.87)

LIABILITIES AND EQUITY

FUND EQUITY

	UNAPPROPRIATED FUND BALANCE:				
31-2981	UNAPPROPRIATED SURPLUS	(	814.87)		
	BALANCE - CURRENT DATE	(	814.87)		
	TOTAL FUND EQUITY			(	814.87)
	TOTAL LIABILITIES AND EQUITY			(	814.87)

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

STATE LIQUOR ALLOTMENT

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEARNED</u>	<u>PCNT</u>
<u>REVENUE</u>					
31-30-10 STATE LIQUOR ALLOTMENT	.00	.00	5,798.00	5,798.00	.0
TOTAL REVENUE	.00	.00	5,798.00	5,798.00	.0
TOTAL FUND REVENUE	.00	.00	5,798.00	5,798.00	.0

SALEM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

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	.00	.00	.00	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

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  
NOVEMBER 30, 2018

GEN. FUND IMPACT FEE ACCOUNTS

<u>ASSETS</u>			
37-1113	CASH ALLOCATION TO OTHER FUNDS	3,949,273.31	
37-1114	RECREATION IMPACT FEE-PTIF	375,810.26	
37-1115	PUBLIC SAFTEY IMPACT FEE-PTIF	286,999.94	
37-1120	TRANSPORTATION IMPACT FEE	118,870.67	
	TOTAL ASSETS		4,730,954.18
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
37-2981	UNAPPROPRATED SURPLUS	4,470,985.68	
	REVENUE OVER EXPENDITURES - YTD	259,968.50	
	BALANCE - CURRENT DATE	4,730,954.18	
	TOTAL FUND EQUITY		4,730,954.18
	TOTAL LIABILITIES AND EQUITY		4,730,954.18

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

GEN. FUND IMPACT FEE ACCOUNTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>IMPACT FEE REVENUE</u>					
37-31-14 RECREATION IMPACT FEE	10,642.05	131,488.69	137,587.00	6,098.31	95.6
37-31-15 PUBLIC SAFTEY IMPACT FEE	9,112.59	68,778.32	260,827.00	192,048.68	26.4
37-31-25 TRANSPORTATION IMPACT FEE	23,626.98	59,701.49	.00	( 59,701.49)	.0
TOTAL IMPACT FEE REVENUE	43,381.62	259,968.50	398,414.00	138,445.50	65.3
TOTAL FUND REVENUE	43,381.62	259,968.50	398,414.00	138,445.50	65.3

SALEM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

GEN. FUND IMPACT FEE ACCOUNTS

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>PCNT</u>
<u>IMPACT FEE PROJECTS EXP</u>					
37-70-14 RECREATION I.F. \$TRANS TO G.F.	.00	.00	137,587.00	137,587.00	.0
37-70-15 P.S. I.F. \$TRANS TO GENERAL FU	.00	.00	260,827.00	260,827.00	.0
TOTAL IMPACT FEE PROJECTS EXP	<u>.00</u>	<u>.00</u>	<u>398,414.00</u>	<u>398,414.00</u>	<u>.0</u>
TOTAL FUND EXPENDITURES	<u>.00</u>	<u>.00</u>	<u>398,414.00</u>	<u>398,414.00</u>	<u>.0</u>
NET REVENUE OVER EXPENDITURES	<u>43,381.62</u>	<u>259,968.50</u>	<u>.00</u>	<u>( 259,968.50)</u>	<u>.0</u>

SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

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  
NOVEMBER 30, 2018

MUNICIPAL BUILDING AUTHORITY

ASSETS

42-1113	CASH ALLOCATION GENERAL FUND	(	30,297.84)
			( 30,297.84)
	TOTAL ASSETS		( 30,297.84)

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
42-2981	UNAPPROPRATED SURPLUS		3,137.16
	REVENUE OVER EXPENDITURES - YTD	(	33,435.00)
			( 30,297.84)
	BALANCE - CURRENT DATE	(	30,297.84)
	TOTAL FUND EQUITY		( 30,297.84)
	TOTAL LIABILITIES AND EQUITY		( 30,297.84)

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

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	26,080.00	62,587.00	36,507.00	41.7
TOTAL MISCELLANEOUS REVENUE	5,216.00	26,080.00	62,587.00	36,507.00	41.7
TOTAL FUND REVENUE	5,216.00	26,080.00	62,587.00	36,507.00	41.7

SALEM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

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	4,515.00	7,587.00	3,072.00	59.5
TOTAL DEBT SERVICE	.00	59,515.00	62,587.00	3,072.00	95.1
TOTAL FUND EXPENDITURES	.00	59,515.00	62,587.00	3,072.00	95.1
NET REVENUE OVER EXPENDITURES	5,216.00	( 33,435.00)	.00	33,435.00	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

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  
NOVEMBER 30, 2018

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
			<u>4,054,776.41</u>
	TOTAL ASSETS		<u><u>532,179.58</u></u>
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
	UNAPPROPRIATED FUND BALANCE:		
44-2981	UNAPPROPRIATED SURPLUS		532,179.58
			<u>532,179.58</u>
	BALANCE - CURRENT DATE		<u>532,179.58</u>
	TOTAL FUND EQUITY		<u><u>532,179.58</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>532,179.58</u></u>

SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

WATER UTILITY FUND

ASSETS

51-1113	CASH ALLOC. FROM GENERAL FUND	5,672,145.09	
51-1311	ACCT REC UTILITY	77,302.25	
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		10,534,111.31

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	165,703.59	
	BALANCE - CURRENT DATE	8,981,477.68	
	TOTAL FUND EQUITY		10,036,529.60
	TOTAL LIABILITIES AND EQUITY		10,534,111.31

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
51-37-10 WATER BILLING	68,676.95	379,659.98	900,812.00	521,152.02	42.2
51-37-13 CONNECTION FEE	1,125.00	11,250.00	31,875.00	20,625.00	35.3
51-37-14 WATER CHARGED FROM OTHER DEPTS	419.70	2,194.52	4,800.00	2,605.48	45.7
51-37-18 CASH IN LUE OF WATER SHARES	70,000.00	252,750.00	100,000.00	( 152,750.00)	252.8
51-37-19 WATER RENT FEES	150.00	1,085.58	500.00	( 585.58)	217.1
51-37-20 WATER FEE- CONTRACTORS	100.00	1,300.00	5,500.00	4,200.00	23.6
51-37-25 WATER IMPACT FEES	5,214.00	52,140.00	20,682.00	( 31,458.00)	252.1
51-37-50 WOODLAND HILLS/H.E. DAVIS	686.42	10,068.82	18,000.00	7,931.18	55.9
51-37-80 WATER SUNDRY/(WATER LEAK)	100.00	500.00	.00	( 500.00)	.0
TOTAL UTILITIES REVENUE	146,472.07	710,948.90	1,082,169.00	371,220.10	65.7
TOTAL FUND REVENUE	146,472.07	710,948.90	1,082,169.00	371,220.10	65.7

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
51-70-11 SALARIES	8,762.21	42,369.78	119,127.00	76,757.22	35.6
51-70-13 EMPLOYEE BENEFITS	2,607.90	16,952.77	53,053.00	36,100.23	32.0
51-70-14 CLOTHING ALLOWANCE	229.48	804.45	1,620.00	815.55	49.7
51-70-24 WATER SYSTEM MAINT/REPAIR	15,396.65	16,404.17	100,215.00	83,810.83	16.4
51-70-25 EQUIPMENT/ SUPPLIES	1,737.10	53,409.75	34,300.00	( 19,109.75)	155.7
51-70-26 CHLORINE	521.37	7,800.39	7,000.00	( 800.39)	111.4
51-70-27 UTILITIES	4,231.62	18,611.77	42,000.00	23,388.23	44.3
51-70-37 WATER LINE IMPROVEMENTS	.00	.00	7,500.00	7,500.00	.0
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	6,835.00	16,398.00	9,563.00	41.7
<b>TOTAL PRODUCTION</b>	<b>34,853.33</b>	<b>304,921.08</b>	<b>411,213.00</b>	<b>106,291.92</b>	<b>74.2</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
51-73-11 SALARIES (METER READER)	530.69	2,665.73	6,331.00	3,665.27	42.1
51-73-13 EMPLOYEE BENEFITS (METER READE	48.03	241.28	573.00	331.72	42.1
51-73-24 OFFICE EX & SUPPLIES	40.01	200.05	700.00	499.95	28.6
51-73-30 WATER MODELING ENGINEERING	.00	16,750.06	100,000.00	83,249.94	16.8
51-73-31 PROFESSIONAL & TECHNICAL	3,182.06	8,648.11	14,500.00	5,851.89	59.6
51-73-34 ADMINISTRATIVE SERVICES	29,450.00	147,250.00	353,403.00	206,153.00	41.7
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	1,907.43	21,311.09	40,000.00	18,688.91	53.3
51-73-47 TRAVEL/EDUCATION	225.00	225.00	4,500.00	4,275.00	5.0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>35,383.22</b>	<b>203,892.79</b>	<b>532,007.00</b>	<b>328,114.21</b>	<b>38.3</b>
<u>CAPITAL OUTLAY</u>					
51-74-72 CW MANAGEMENT PAYMENT	.00	4,136.44	20,682.00	16,545.56	20.0
51-74-73 TRANSFER FUNDS TO GENERAL FUND	3,542.00	17,710.00	42,500.00	24,790.00	41.7
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	14,585.00	35,000.00	20,415.00	41.7
<b>TOTAL CAPITAL OUTLAY</b>	<b>6,459.00</b>	<b>36,431.44</b>	<b>138,949.00</b>	<b>102,517.56</b>	<b>26.2</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>76,695.55</b>	<b>545,245.31</b>	<b>1,082,169.00</b>	<b>536,923.69</b>	<b>50.4</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>69,776.52</b>	<b>165,703.59</b>	<b>.00</b>	<b>( 165,703.59)</b>	<b>.0</b>



SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

SEWER UTILITY FUND

ASSETS

52-1113	CASH ALLOCATION FROM GEN FUND	8,904.63	
52-1114	SEWER IMPACT FEE-PTIF	520,474.40	
52-1152	PTIF DWQ SEWER PLANT ADV FUNDS	16,608.67	
52-1311	ACCT REC UTILITY	126,340.78	
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		10,974,426.98

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	( 514,082.28)	
	BALANCE - CURRENT DATE		6,614,634.77
	TOTAL FUND EQUITY		9,067,873.05
	TOTAL LIABILITIES AND EQUITY		10,974,426.98

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
52-37-10 SEWER IMPACT FEES	8,234.38	102,873.75	123,115.00	20,241.25	83.6
52-37-32 SEWER SERVICE FEE	118,257.85	596,992.55	725,184.00	128,191.45	82.3
52-37-33 SEWER CONNECTION FEE	310.00	4,340.00	13,175.00	8,835.00	32.9
52-37-35 SEWER CHARGED OTHER DEPT	391.50	1,957.50	4,698.00	2,740.50	41.7
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	1,771,789.34	6,109,910.12	.00	( 6,109,910.12)	.0
<b>TOTAL UTILITIES REVENUE</b>	<b>1,898,983.07</b>	<b>6,847,148.92</b>	<b>946,172.00</b>	<b>( 5,900,976.92)</b>	<b>723.7</b>
<b>TOTAL FUND REVENUE</b>	<b>1,898,983.07</b>	<b>6,847,148.92</b>	<b>946,172.00</b>	<b>( 5,900,976.92)</b>	<b>723.7</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM MAINT</u>					
52-71-11 SALARIES	5,249.81	23,869.47	64,064.00	40,194.53	37.3
52-71-13 EMPLOYEE BENEFITS	2,660.19	13,336.59	33,904.00	20,567.41	39.3
52-71-14 CLOTHING	456.00	456.00	1,515.00	1,059.00	30.1
52-71-24 SEWER SYSTEM MAIN/REPAIR	35,040.00	37,710.00	44,500.00	6,790.00	84.7
52-71-25 EQUIPMENT SUPPLIES & MAINT	256.85	1,973.05	12,000.00	10,026.95	16.4
52-71-33 PROFESSIONAL SERVICES	.00	.00	1,600.00	1,600.00	.0
52-71-55 TRAVEL/EDUCATION	.00	52.00	3,000.00	2,948.00	1.7
52-71-56 SEWER LINE IMPROVEMENT	.00	.00	8,000.00	8,000.00	.0
52-71-57 SEWER LINE REPLACEMENT	.00	.00	80,000.00	80,000.00	.0
52-71-98 MOTOR POOL	1,631.00	8,155.00	19,566.00	11,411.00	41.7
<b>TOTAL SEWER SYSTEM MAINT</b>	<b>45,293.85</b>	<b>85,552.11</b>	<b>268,149.00</b>	<b>182,596.89</b>	<b>31.9</b>
<u>SEWER TREATMENT</u>					
52-72-11 SALARIES	5,414.14	24,197.68	59,272.00	35,074.32	40.8
52-72-13 EMPLOYEE BENEFITS	2,914.74	14,424.64	39,116.00	24,691.36	36.9
52-72-14 CLOTHING ALLOWANCE	.00	431.62	405.00	( 26.62)	106.6
52-72-20 PROFESSIONAL SERVICES	546.25	8,811.33	17,000.00	8,188.67	51.8
52-72-25 LAGOON SUPPLIES & MAINT	6,355.30	27,287.38	34,200.00	6,912.62	79.8
52-72-26 BLD SUPPLIES & MAINT.	6,446.34	10,087.78	25,400.00	15,312.22	39.7
52-72-27 UTILITIES	3,600.59	14,744.08	42,375.00	27,630.92	34.8
52-72-28 CHEMTECH FORD TESTING	1,858.00	9,944.20	12,300.00	2,355.80	80.9
52-72-33 TRAVEL/EDUCATION	.00	150.00	.00	( 150.00)	.0
52-72-41 CHLORINE	911.37	4,545.84	10,000.00	5,454.16	45.5
52-72-98 MOTOR POOL	655.00	3,275.00	7,865.00	4,590.00	41.6
<b>TOTAL SEWER TREATMENT</b>	<b>28,701.73</b>	<b>117,899.55</b>	<b>247,933.00</b>	<b>130,033.45</b>	<b>47.6</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
52-73-10 TRANSFER FUNDS TO GENERAL FUND	1,792.00	8,960.00	21,500.00	12,540.00	41.7
52-73-15 TRANSFER TO MOTOR POOL	2,167.00	10,835.00	26,000.00	15,165.00	41.7
52-73-34 ADMINISTRATIVE SERVICES	21,198.00	105,990.00	254,380.00	148,390.00	41.7
52-73-62 CW MANAGEMENT REIMBURSEMENT	.00	15,331.96	93,087.00	77,755.04	16.5
52-73-63 NEBO SEWER LINE 400 N REIMBURS	.00	4,945.79	30,028.00	25,082.21	16.5
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>146,062.75</b>	<b>430,090.00</b>	<b>284,027.25</b>	<b>34.0</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

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	13,603.00	35,323.50	.00	( 35,323.50)	.0
52-74-42 ENGINEERING - CONST MANGEMENT	.00	198,846.66	.00	( 198,846.66)	.0
52-74-45 CONSTRUCTION NEW SEWER PLANT	.00	4,220,549.52	.00	( 4,220,549.52)	.0
52-74-47 PIPELINE SEWER CONSTRUCTION	.00	345,990.87	.00	( 345,990.87)	.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	307.10	51,859.63	.00	( 51,859.63)	.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	.00	34,972.52	.00	( 34,972.52)	.0
TOTAL DEPARTMENT 74	13,910.10	7,011,716.79	.00	( 7,011,716.79)	.0
TOTAL FUND EXPENDITURES	113,062.68	7,361,231.20	946,172.00	( 6,415,059.20)	778.0
NET REVENUE OVER EXPENDITURES	1,785,920.39	( 514,082.28)	.00	514,082.28	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

ELECTRICITY UTILITY FUND

ASSETS

53-1113	CASH ALLOCATION FROM GEN FUND	900,006.09	
53-1311	ACCT REC UTILITY	328,374.98	
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		9,836,021.54

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	618.37	
53-2331	CUSTOMER DEPOSITS	35,935.76	
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	172,500.00	
	TOTAL LIABILITIES		1,628,758.96

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	79,254.15	
	BALANCE - CURRENT DATE	7,859,179.10	
	TOTAL FUND EQUITY		8,207,262.58
	TOTAL LIABILITIES AND EQUITY		9,836,021.54

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
53-37-25 RENEW CHOICE POWER	62.00	310.00	.00	( 310.00)	.0
53-37-48 ELECTRIC SALES INDUSTRIAL EXPT	5,832.05	32,601.59	73,000.00	40,398.41	44.7
53-37-49 ELECTRIC SALES RESIDENTIAL TAX	177,230.51	1,432,064.20	2,907,236.00	1,475,171.80	49.3
53-37-50 ELECTRIC SALES COMMERCIAL TAX	51,633.29	296,551.11	696,226.00	399,674.89	42.6
53-37-51 ELECTRIC SALES COMMERCIAL EXPT	48,186.42	243,829.16	471,017.00	227,187.84	51.8
53-37-52 IMPACT FEES	13,440.00	43,093.00	45,347.00	2,254.00	95.0
53-37-54 ELECTRIC HOOKUP FEES	600.00	21,417.52	37,500.00	16,082.48	57.1
53-37-55 RECONNECT FEE	.00	250.00	1,500.00	1,250.00	16.7
53-37-56 POWER CHARGED OTHER DEPTS.	15,371.82	82,454.92	180,000.00	97,545.08	45.8
53-37-65 POWER HOOK UP NEW SUBDIVISION	82,624.00	196,666.00	10,000.00	( 186,666.00)	1966.7
53-37-68 SUNDRY	.00	.00	5,000.00	5,000.00	.0
TOTAL UTILITIES REVENUE	394,980.09	2,349,237.50	4,426,826.00	2,077,588.50	53.1
TOTAL FUND REVENUE	394,980.09	2,349,237.50	4,426,826.00	2,077,588.50	53.1

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
53-70-11 SALARIES	40,996.74	181,120.67	436,469.00	255,348.33	41.5
53-70-13 EMPLOYEE BENEFITS	18,735.77	93,634.03	229,633.00	135,998.97	40.8
53-70-14 CLOTHING ALLOWANCE	1,402.74	4,385.50	5,000.00	614.50	87.7
53-70-16 SAFETY EQUIPMENT/TESTING	200.75	1,124.66	13,000.00	11,875.34	8.7
53-70-24 PURCHASED POWER METERS	.00	.00	19,125.00	19,125.00	.0
53-70-25 PWR SYSTEM MAINT/SUPPLY/INVENT	2,175.82	24,520.15	65,000.00	40,479.85	37.7
53-70-26 SUBSTATION REPAIR	.00	.00	13,000.00	13,000.00	.0
53-70-30 NEW HOOKUP/SUBDIVISION (ACT CD	7,256.64	208,057.95	.00	( 208,057.95)	.0
53-70-31 PROFESSIONAL & TECHNICAL	.00	( 12,494.67)	32,000.00	44,494.67	( 39.1)
53-70-34 TRAVEL/EDUCATION	760.70	4,536.26	9,700.00	5,163.74	46.8
53-70-43 POWER PURCHASED UMPA	200,521.78	1,220,696.94	2,514,839.00	1,294,142.06	48.5
53-70-44 UMPA SCADA	97.07	499.94	5,480.00	4,980.06	9.1
53-70-45 SUVP PAYMENTS	.00	38,000.00	91,611.00	53,611.00	41.5
53-70-56 CAPITAL OUTLAY/SUBSTATION	.00	.00	30,000.00	30,000.00	.0
53-70-58 POWER SHOP IMPROVEMENTS	.00	11,492.43	45,000.00	33,507.57	25.5
53-70-62 EQUIPMENT PURCHASE	.00	48,023.44	40,000.00	( 8,023.44)	120.1
53-70-70 LEGAL FEES FOR POWER	28,079.94	71,090.41	.00	( 71,090.41)	.0
53-70-75 CAPITAL IMPR - ANNEXATION AREA	.00	39,091.56	.00	( 39,091.56)	.0
53-70-92 NEW VEHICLE LEASING PAYMENT	.00	.00	56,102.00	56,102.00	.0
53-70-98 MOTOR POOL	2,863.00	14,315.00	34,350.00	20,035.00	41.7
<b>TOTAL PRODUCTION</b>	<b>303,090.95</b>	<b>1,948,094.27</b>	<b>3,640,309.00</b>	<b>1,692,214.73</b>	<b>53.5</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
53-73-11 METER READER SALARIES	796.03	3,998.59	8,260.00	4,261.41	48.4
53-73-13 EMPLOYEE BENEFITS	72.05	361.85	748.00	386.15	48.4
53-73-24 OFFICE EXP & SUPPLIES	.00	.00	958.00	958.00	.0
53-73-30 ELECTRIC IMPACT FEE STUDY	7,550.00	14,326.63	.00	( 14,326.63)	.0
53-73-34 ADMINISTRATIVE SERVCS	30,499.00	152,495.00	365,983.00	213,488.00	41.7
53-73-43 DRY CREEK SUBSTATION	7,600.00	7,600.00	.00	( 7,600.00)	.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	127,710.00	306,500.00	178,790.00	41.7
53-73-72 TRANSFER FUNDS TO MOTOR POOL	1,458.00	7,290.00	17,500.00	10,210.00	41.7
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>73,517.08</b>	<b>313,782.07</b>	<b>708,949.00</b>	<b>395,166.93</b>	<b>44.3</b>
<u>DEBT SERVICE</u>					
53-85-40 SALEM CAPITAL LLC REIMBURSEMEN	.00	8,107.01	45,348.00	37,240.99	17.9
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>8,107.01</b>	<b>77,568.00</b>	<b>69,460.99</b>	<b>10.5</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>376,608.03</b>	<b>2,269,983.35</b>	<b>4,426,826.00</b>	<b>2,156,842.65</b>	<b>51.3</b>

SALEM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
NET REVENUE OVER EXPENDITURES	18,372.06	79,254.15	.00	( 79,254.15)	.0



SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

WASTE COLLECTION UTILITY FUND

<u>ASSETS</u>			
54-1113	CASH ALLOCATION FROM GEN FUND	194,762.57	
54-1311	ACCT REC UTILITY	50,586.37	
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		452,646.85
<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	20,454.67	
	BALANCE - CURRENT DATE	354,534.92	
	TOTAL FUND EQUITY		420,653.85
	TOTAL LIABILITIES AND EQUITY		452,646.85

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
54-37-31 WASTE COLLECTION	38,349.20	190,459.49	452,549.00	262,089.51	42.1
54-37-35 SOLID WASTE COLL OTHER DEPTS	610.92	3,054.60	7,331.00	4,276.40	41.7
54-37-41 RECYCLING COLLECTION FEE	8,903.39	44,496.68	109,543.00	65,046.32	40.6
54-37-63 GARBAGE CAN SETUP FEE	650.00	3,475.00	8,000.00	4,525.00	43.4
TOTAL UTILITIES REVENUE	48,513.51	241,485.77	577,423.00	335,937.23	41.8
TOTAL FUND REVENUE	48,513.51	241,485.77	577,423.00	335,937.23	41.8

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTE COLLECTION</u>					
54-62-11 SALARIES	1,093.87	4,019.87	9,341.00	5,321.13	43.0
54-62-13 EMPLOYEES BENEFITS	493.71	2,380.83	6,007.00	3,626.17	39.6
54-62-25 EQUIPMENT & SUPPLIES	.00	.00	4,000.00	4,000.00	.0
54-62-34 ADMINISTRATIVE SERVICES	7,745.00	38,725.00	92,944.00	54,219.00	41.7
54-62-44 REFUSE CONTAINERS-EQUIPMENT	.00	15,470.72	30,600.00	15,129.28	50.6
54-62-50 OTHER LANDFILL CHARGES	31.32	93.36	1,500.00	1,406.64	6.2
54-62-51 GREEN WASTE MAINT/YARD	152.00	768.00	2,400.00	1,632.00	32.0
54-62-55 REPUBLIC SERVICES COLL FEE	.00	48,795.02	148,068.00	99,272.98	33.0
54-62-60 SUVSWD (TRANSFER STATION)	9,961.20	57,789.40	133,346.00	75,556.60	43.3
54-62-61 SUVSWD - MUNICIPAL FIXED SERVI	1,308.33	6,541.65	15,708.00	9,166.35	41.7
54-62-75 TRANSFER TO GENERAL FUND	2,125.00	10,625.00	25,500.00	14,875.00	41.7
54-62-98 TRANSFER FUNDS TO MOTOR POOL	833.00	4,165.00	10,000.00	5,835.00	41.7
TOTAL WASTE COLLECTION	23,743.43	189,373.85	479,414.00	290,040.15	39.5
 <u>RECYCLING PROGRAM</u>					
54-70-55 REPUBLIC SERVICE - RECYCLING	.00	25,759.25	75,741.00	49,981.75	34.0
54-70-60 SUVSWSD - RECYCLING TONAGE	1,059.00	5,898.00	16,481.00	10,583.00	35.8
TOTAL RECYCLING PROGRAM	1,059.00	31,657.25	92,222.00	60,564.75	34.3
 <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	24,802.43	221,031.10	577,423.00	356,391.90	38.3
NET REVENUE OVER EXPENDITURES	23,711.08	20,454.67	.00	( 20,454.67)	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

PRESSURIZED IRRIGATION

ASSETS

55-1113	CASH ALLOCATION TO OTHER FUNDS	681,699.21	
55-1150	PTIF 2007 BOND RESERVE FUND	530,594.37	
55-1311	ACCT REC UTILITY	76,516.44	
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		14,059,368.60

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	( 71,521.39)	
	BALANCE - CURRENT DATE	724,107.61	
	TOTAL FUND EQUITY		7,840,456.93
	TOTAL LIABILITIES AND EQUITY		14,059,368.60

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
55-37-13 PI CONNECTION HOOK UP	750.00	9,750.00	31,875.00	22,125.00	30.6
55-37-21 INTEREST INCOME	1,195.74	5,393.19	5,000.00	( 393.19)	107.9
55-37-33 P.I. MONTHLY BILLING	71,578.71	355,724.31	863,866.00	508,141.69	41.2
55-37-35 P.I. IMPACT FEE	3,180.00	41,340.00	135,150.00	93,810.00	30.6
55-37-41 PI CHARGED OTHER DEPARTMENTS	4,149.00	20,745.00	49,794.00	29,049.00	41.7
TOTAL UTILITIES REVENUE	80,853.45	432,952.50	1,085,685.00	652,732.50	39.9
TOTAL FUND REVENUE	80,853.45	432,952.50	1,085,685.00	652,732.50	39.9

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
55-70-11 SALARIES	8,762.19	42,639.59	119,127.00	76,487.41	35.8
55-70-13 EMPLOYEE BENEFITS	2,607.81	16,951.97	53,053.00	36,101.03	32.0
55-70-25 EQUIPMENT SUPPLIES & MANT	12,535.65	24,722.77	50,000.00	25,277.23	49.5
55-70-30 P.I. EQUIP REPLACE/RESERVE	.00	.00	71,715.00	71,715.00	.0
55-70-35 UTILITIES (POWER)	1,076.73	14,632.61	21,486.00	6,853.39	68.1
55-70-41 NEW EQUIPMENT	.00	.00	30,000.00	30,000.00	.0
55-70-54 PI LINE AT NEW SEWER PLANT	.00	19,410.00	.00	( 19,410.00)	.0
55-70-60 WATER DELIVERY FEES	.00	17,208.44	126,578.00	109,369.56	13.6
55-70-63 LOST GENERATION FOR STRAWBERRY	.00	.00	10,110.00	10,110.00	.0
55-70-65 PROFESSIONAL SERVICES	.00	2,037.90	18,800.00	16,762.10	10.8
<b>TOTAL PRODUCTION</b>	<b>24,982.38</b>	<b>137,603.28</b>	<b>500,869.00</b>	<b>363,265.72</b>	<b>27.5</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
55-73-60 ADMINISTRATIVE	23,655.00	118,275.00	283,854.00	165,579.00	41.7
55-73-80 MOTOR POOL	1,273.00	6,365.00	15,276.00	8,911.00	41.7
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>24,928.00</b>	<b>124,640.00</b>	<b>299,130.00</b>	<b>174,490.00</b>	<b>41.7</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	8,335.00	20,000.00	11,665.00	41.7
55-74-65 TRANSFER FUNDS TO GENERAL FUND	4,542.00	22,710.00	54,500.00	31,790.00	41.7
<b>TOTAL CAPITAL OUTLAY/DEBT SERVICE</b>	<b>6,209.00</b>	<b>242,230.61</b>	<b>285,686.00</b>	<b>43,455.39</b>	<b>84.8</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>56,119.38</b>	<b>504,473.89</b>	<b>1,085,685.00</b>	<b>581,211.11</b>	<b>46.5</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>24,734.07</b>	<b>( 71,521.39)</b>	<b>.00</b>	<b>71,521.39</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

STORM DRAIN

<u>ASSETS</u>		
56-1113	CASH ALLOCATION TO OTHER FUNDS	65,119.18
56-1311	ACCT REC UTILITY	16,286.10
56-1631	STORM DRAIN SYSTEM	2,264,588.00
56-1662	ACCUMULATED DEPRECIATION	( 248,508.00)
	TOTAL ASSETS	<u>2,097,485.28</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>11,726.16</u>
	BALANCE - CURRENT DATE	<u>11,726.16</u>
	TOTAL FUND EQUITY	<u>2,094,860.28</u>
	TOTAL LIABILITIES AND EQUITY	<u>2,097,485.28</u>

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
56-37-10 MONTHLY BILLING	15,548.42	77,118.96	191,618.00	114,499.04	40.3
56-37-20 STORM DRAIN (OTHER DEPT)	93.60	468.00	1,123.00	655.00	41.7
56-37-30 SWPPP REVIEWS NEW CONSTRUCTION	.00	.00	14,500.00	14,500.00	.0
<b>TOTAL UTILITIES REVENUE</b>	<b>15,642.02</b>	<b>77,586.96</b>	<b>207,241.00</b>	<b>129,654.04</b>	<b>37.4</b>
<b>TOTAL FUND REVENUE</b>	<b>15,642.02</b>	<b>77,586.96</b>	<b>207,241.00</b>	<b>129,654.04</b>	<b>37.4</b>



SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM DRAIN EXPES PRODUCTION</u>					
56-70-11 SALARIES	1,089.75	9,619.99	9,316.00	( 303.99)	103.3
56-70-13 BENIFITS	253.34	2,725.79	2,752.00	26.21	99.1
56-70-25 EQUIPMENT SUPPLIES AND MAINT	.00	287.50	6,000.00	5,712.50	4.8
56-70-30 STORM WATER MANAGEMENT PROG	.00	1,955.00	51,000.00	49,045.00	3.8
56-70-65 PROFESSIONAL SERVICES	97.52	357.52	8,500.00	8,142.48	4.2
56-70-98 MOTOR POOL	.00	.00	5,500.00	5,500.00	.0
TOTAL STORM DRAIN EXPES PRODUCTION	1,440.61	14,945.80	83,068.00	68,122.20	18.0
<u>ADMINISTRATIVE &amp; GENERAL</u>					
56-73-60 ADMINISTRATION SERVICES	8,100.00	40,500.00	97,196.00	56,696.00	41.7
56-73-64 MOTOR POOL	1,125.00	5,625.00	8,000.00	2,375.00	70.3
56-73-71 TRANSFER TO GENERAL	958.00	4,790.00	11,500.00	6,710.00	41.7
TOTAL ADMINISTRATIVE & GENERAL	10,183.00	50,915.00	116,696.00	65,781.00	43.6
<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	11,623.61	65,860.80	207,241.00	141,380.20	31.8
NET REVENUE OVER EXPENDITURES	4,018.41	11,726.16	.00	( 11,726.16)	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

MOTOR POOL FUND

ASSETS

61-1113	CASH ALLOCATION FROM GEN FUND	( 31,282.87)	
61-1161	AUTOS	1,652,336.11	
61-1651	EQUIPMENT	32,429.15	
61-1662	ACCUMULATED DEPRECIATION	( 1,259,157.17)	
	TOTAL ASSETS		394,325.22

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	38,306.73	
	BALANCE - CURRENT DATE		383,472.22
	TOTAL FUND EQUITY		383,472.22
	TOTAL LIABILITIES AND EQUITY		394,325.22

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
61-36-50 SOLD VEHICLES - MOTOR POOL	.00	1,200.00	.00	( 1,200.00)	.0
TOTAL MISCELLANEOUS REVENUE	.00	1,200.00	.00	( 1,200.00)	.0
<u>FUND REVENUE</u>					
61-38-10 GENERAL FUND	17,336.00	86,680.00	208,034.00	121,354.00	41.7
61-38-51 WATER FUND	4,284.00	21,420.00	51,398.00	29,978.00	41.7
61-38-52 SEWER FUND	4,453.00	22,265.00	53,431.00	31,166.00	41.7
61-38-53 ELECTRIC FUND	4,321.00	21,605.00	51,850.00	30,245.00	41.7
61-38-60 SOLID WASTE	833.00	4,165.00	10,000.00	5,835.00	41.7
61-38-65 P.I. FUND	2,940.00	14,700.00	35,276.00	20,576.00	41.7
61-38-67 STORM DRAIN	1,125.00	5,625.00	13,500.00	7,875.00	41.7
TOTAL FUND REVENUE	35,292.00	176,460.00	423,489.00	247,029.00	41.7
TOTAL FUND REVENUE	35,292.00	177,660.00	423,489.00	245,829.00	42.0

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERNAL SERVICE EXPENDITURES</u>					
61-80-13 EMPLOYEE BENEFITS	870.05	4,286.34	13,055.00	8,768.66	32.8
61-80-27 MOTOR POOL--PUBLIC WORKS	1,087.92	3,845.38	10,000.00	6,154.62	38.5
61-80-28 MOTOR POOL--POLICE DEPARTMENT	5,955.73	17,953.59	45,000.00	27,046.41	39.9
61-80-29 MOTOR POOL--FIRE DEPARTMENT	653.64	2,559.36	6,000.00	3,440.64	42.7
61-80-31 MOTOR POOL CITY STREET DEPT	1,598.05	18,599.67	42,891.00	24,291.33	43.4
61-80-32 MOTOR POOL PARKS & REC DEPT.	2,621.74	12,723.22	28,000.00	15,276.78	45.4
61-80-34 MOTOR POOL--WATER DEPARTMENT	413.53	8,820.37	13,608.00	4,787.63	64.8
61-80-35 MOTOR POOL--SEWER DEPARTMENT	127.72	1,694.31	9,608.00	7,913.69	17.6
61-80-36 MOTOR POOL POWER & ELEC DEPT.	1,213.24	5,092.46	12,608.00	7,515.54	40.4
61-80-38 MOTOR POOL--AMBULANCE	868.17	1,321.35	3,240.00	1,918.65	40.8
61-80-41 MATERIALS & REPAIRS	681.77	760.67	8,000.00	7,239.33	9.5
61-80-42 VEHICLE ALLOWANCE	1,850.00	17,075.00	43,200.00	26,125.00	39.5
61-80-51 INSURANCE	.00	25,251.44	25,892.00	640.56	97.5
61-80-52 BACK HOES/LOADER- LEASE	976.59	19,370.11	44,415.00	25,044.89	43.6
61-80-53 NEW EQUIPMENT PURCHASE	.00	.00	95,766.00	95,766.00	.0
61-80-77 MOTOR POOL RESERVE FUND	.00	.00	22,206.00	22,206.00	.0
<b>TOTAL INTERNAL SERVICE EXPENDITURES</b>	<b>18,918.15</b>	<b>139,353.27</b>	<b>423,489.00</b>	<b>284,135.73</b>	<b>32.9</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>18,918.15</b>	<b>139,353.27</b>	<b>423,489.00</b>	<b>284,135.73</b>	<b>32.9</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>16,373.85</b>	<b>38,306.73</b>	<b>.00</b>	<b>( 38,306.73)</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

PERPETUAL CARE TRUST FUND

ASSETS

74-1113	CASH ALLOCATION FROM GEN FUND	854.60	
74-1151	PTIF SAVINGS FUND PP CARE	59,116.88	
	TOTAL ASSETS		59,971.48

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
74-2981	TRUST FUND BALANCE	58,516.99	
	REVENUE OVER EXPENDITURES - YTD	1,454.49	
	BALANCE - CURRENT DATE		59,971.48
	TOTAL FUND EQUITY		59,971.48
	TOTAL LIABILITIES AND EQUITY		59,971.48

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING NOVEMBER 30, 2018

PERPETUAL CARE TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
74-34-82 PERPETUAL CARE	232.80	853.60	.00	( 853.60)	.0
TOTAL CHARGES FOR SERVICES	232.80	853.60	.00	( 853.60)	.0
<u>MISCELLANEOUS REVENUE</u>					
74-36-10 INTEREST EARNED	133.22	600.89	.00	( 600.89)	.0
TOTAL MISCELLANEOUS REVENUE	133.22	600.89	.00	( 600.89)	.0
TOTAL FUND REVENUE	366.02	1,454.49	.00	( 1,454.49)	.0
NET REVENUE OVER EXPENDITURES	366.02	1,454.49	.00	( 1,454.49)	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
NOVEMBER 30, 2018

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  
NOVEMBER 30, 2018

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