

SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2018

GENERAL FUND

ASSETS

10-1111	BANK OF AMERICAN FORK CHECKING	174,264.25	
10-1112	BANK OF AMERICAN FORK SAVINGS	9,997.49	
10-1113	CASH ALLOCATION TO OTHER FUNDS	( 6,159,696.94)	
10-1117	AR SUBDIVISON BOND (HA5, OVERL	2,427.51	
10-1120	XPRESS DEPOSIT ACCOUNT	12,070.73	
10-1131	PETTY CASH	125.00	
10-1140	RETURNED CHECKS	3,330.06	
10-1151	PTIF SAVINGS ACCOUNT	6,313,515.40	
10-1155	PTIF GRAVEL PIT RECLAMATION	130,311.06	
10-1160	UTILITY ACCOUNTS RECEIVABLE	23,333.96	
10-1161	ACCOUNTS RECEIVABLE (INVOICED)	96,886.61	
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	829,406.00	
10-1178	ALLOWANCE DOUBTFUL ACCOUNTS	( 4,158.00)	
10-1199	MISS SALEM SCHOLARSHIP ACCT	26,378.28	
	TOTAL ASSETS		<u>1,482,855.94</u>

LIABILITIES AND EQUITY

SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2018

GENERAL FUND

LIABILITIES

10-2211	PAYROLL ACCOUNTS PAYABLE	104,506.61
10-2215	UTILITY BILL DONATION PAYABLE	1,152.18
10-2218	YOUNG PERFORMERS DONATION	4,435.00
10-2220	ACCOUNTS PAYABLE	1,820,147.44
10-2221	SOCIAL SECURITY TAX WITHHELD	17,914.15
10-2222	FEDERAL WITHHOLDING TAX	8,191.87
10-2223	STATE WITHHOLDING TAX	4,832.91
10-2230	PEHP HEALTH & DENTAL	( 112,690.25)
10-2231	RETIREMENT PAYABLE	9,739.46
10-2232	WORKER'S COMPENSATION	( 1,031.71)
10-2233	LIFE INSURANCE	( 8,481.36)
10-2234	EYE MED INSURANCE	.39
10-2235	STATE UNEMPLOYMENT (WORK FORCE)	1,321.39
10-2236	EMPOLYEES ADD. INS. PAYABLE	18.98
10-2237	EMPLY SHARE OF INS. PROVIDENT	( 407.90)
10-2240	ULGT LONG TERM CARE	( 1,950.79)
10-2242	EMPLOYEE RETIREMENT LOAN	524.71
10-2243	EMPLOYEES 401-K PLAN	19,162.61
10-2244	MISC. DEDUCTION ACCOUNT	693.72
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	26,378.28
10-2305	CASH BOND KENS AUTO	2,635.50
10-2306	ORCHARD FARMS CEMETERY FENCE	104,973.01
10-2307	10% CASH WARRANTY BOND - SUBDI	946,456.39
10-2315	KEVIN KING - AUTUMNVIEW HEIGHT	5,000.00
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
10-2419	SUB DIV STREET SIGN PAYABLE	27,127.73
10-2420	HA-5 SLURRY SEAL BOND	195,763.76
10-2422	SIDEWALK BOND PAYABLE	25,135.00
10-2423	IMPROVEMENT BONDS PAYABLE	185,017.90
		3,706,251.10
	TOTAL LIABILITIES	3,706,251.10

FUND EQUITY

10-2700	DEFERRED REVENUE	818,767.32
	UNAPPROPRIATED FUND BALANCE:	
10-2981	UNAPPROPRATED SURPLUS - BEGINN	( 2,171,519.04)
	REVENUE OVER EXPENDITURES - YTD	( 870,643.44)
	BALANCE - CURRENT DATE	( 3,042,162.48)

SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2018

GENERAL FUND

TOTAL FUND EQUITY	<hr/>	( 2,223,395.16)
TOTAL LIABILITIES AND EQUITY		<hr/> <hr/>

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAXES</u>					
10-31-10	3,735.71	65,226.73	747,360.00	682,133.27	8.7
10-31-20	160.87	3,578.96	60,000.00	56,421.04	6.0
10-31-25	5,765.85	27,409.68	79,040.00	51,630.32	34.7
10-31-30	92,754.24	392,258.43	1,086,175.00	693,916.57	36.1
10-31-45	4,705.02	18,910.07	57,600.00	38,689.93	32.8
10-31-50	25,242.65	135,731.78	393,849.00	258,117.22	34.5
	<u>132,364.34</u>	<u>643,115.65</u>	<u>2,424,024.00</u>	<u>1,780,908.35</u>	<u>26.5</u>
<u>LICENSES &amp; PERMITS</u>					
10-32-10	80.00	430.00	6,175.00	5,745.00	7.0
10-32-18	.00	5,677.50	20,762.00	15,084.50	27.4
10-32-20	.00	9,657.34	38,000.00	28,342.66	25.4
10-32-22	3,089.32	12,329.14	36,504.00	24,174.86	33.8
10-32-25	( 20.00)	60.00	500.00	440.00	12.0
10-32-30	53.00	389.20	1,000.00	610.80	38.9
10-32-90	35,179.21	74,798.39	247,500.00	172,701.61	30.2
10-32-92	3,530.00	13,490.49	35,500.00	22,009.51	38.0
10-32-94	( 362.17)	( 659.65)	100.00	759.65	(659.7)
10-32-96	150.00	775.00	5,000.00	4,225.00	15.5
	<u>41,699.36</u>	<u>116,947.41</u>	<u>391,041.00</u>	<u>274,093.59</u>	<u>29.9</u>
<u>INTERGOVERNMENTAL</u>					
10-33-16	3,788.00	19,704.00	42,263.00	22,559.00	46.6
10-33-18	36,449.60	63,618.05	249,850.00	186,231.95	25.5
10-33-25	3,965.58	15,775.80	72,000.00	56,224.20	21.9
10-33-26	.00	68.49	2,000.00	1,931.51	3.4
10-33-56	.00	57,736.05	367,000.00	309,263.95	15.7
10-33-60	10.00	43,646.01	10,000.00	( 33,646.01)	436.5
10-33-61	1,265.45	4,645.11	13,300.00	8,654.89	34.9
10-33-85	.00	.00	1,500.00	1,500.00	.0
	<u>45,478.63</u>	<u>205,193.51</u>	<u>757,913.00</u>	<u>552,719.49</u>	<u>27.1</u>

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
10-34-10 ADMINISTRATIVE SERVICES	120,647.00	482,588.00	1,447,760.00	965,172.00	33.3
10-34-22 FIRE DEPT PROTECTION SERVICE	( 3,587.00)	13,427.55	45,000.00	31,572.45	29.8
10-34-25 AMBULANCE SERVICE FEES	15,017.74	40,338.82	120,000.00	79,661.18	33.6
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	170.00	585.00	2,000.00	1,415.00	29.3
10-34-45 COMMUNITY CENTER RENTAL	2,150.00	6,050.00	21,000.00	14,950.00	28.8
10-34-51 SALE OF CEMETERY LOTS	5,720.40	25,484.20	60,000.00	34,515.80	42.5
10-34-53 BURIAL FEES	2,000.00	11,125.00	35,000.00	23,875.00	31.8
10-34-60 NEW UTILITY HOOKUP FEE	800.00	2,925.00	8,000.00	5,075.00	36.6
10-34-70 CITY PROPERTY HOME RENTAL	850.00	2,125.00	10,200.00	8,075.00	20.8
10-34-75 ASSISTANCE HIGHLINE CANAL BREA	.00	20,156.00	.00	( 20,156.00)	.0
<b>TOTAL CHARGES FOR SERVICES</b>	<b>143,768.14</b>	<b>625,193.07</b>	<b>1,812,612.00</b>	<b>1,187,418.93</b>	<b>34.5</b>
<u>FINES &amp; FORFEITURES</u>					
10-35-11 COURT FINES	4,220.44	9,324.27	40,390.00	31,065.73	23.1
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>4,220.44</b>	<b>9,324.27</b>	<b>40,390.00</b>	<b>31,065.73</b>	<b>23.1</b>
<u>MISCELLANEOUS REVENUE</u>					
10-36-10 INTEREST EARNED	14,192.25	57,574.42	60,000.00	2,425.58	96.0
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	2,755.60	10,000.00	7,244.40	27.6
10-36-70 SALE OF CITY PROPERTY	.00	.00	2,000.00	2,000.00	.0
10-36-77 WEED ABATEMENT CHARGES	.00	.00	1,000.00	1,000.00	.0
10-36-80 DUI POLICE GRANT	.00	5,115.95	.00	( 5,115.95)	.0
10-36-83 TRAFFIC SCHOOL	180.00	800.00	4,000.00	3,200.00	20.0
10-36-85 SALEM DAY FIREWORKS DONATIONS	.00	10.00	1,000.00	990.00	1.0
10-36-86 ANNEXATION FEES	150.00	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	.00	20.00	100.00	80.00	20.0
10-36-90 SUNDRY	587.97	2,709.48	6,000.00	3,290.52	45.2
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	241.15	895.69	2,000.00	1,104.31	44.8
10-36-95 SUMMER CONCERT DONATIONS	.00	799.00	.00	( 799.00)	.0
10-36-96 SEINOR CITIZEN PROGRAM	935.00	4,698.00	8,000.00	3,302.00	58.7
<b>TOTAL MISCELLANEOUS REVENUE</b>	<b>16,286.37</b>	<b>135,172.14</b>	<b>502,164.00</b>	<b>366,991.86</b>	<b>26.9</b>

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>RECREATION PROGRAMS</u>					
10-37-05	.00	.00	3,900.00	3,900.00	.0
10-37-09	200.00	1,345.00	.00	( 1,345.00)	.0
10-37-10	.00	2,566.26	30,000.00	27,433.74	8.6
10-37-11	.00	397.00	6,500.00	6,103.00	6.1
10-37-12	.00	.00	1,650.00	1,650.00	.0
10-37-13	.00	6,645.00	14,600.00	7,955.00	45.5
10-37-15	.00	390.00	.00	( 390.00)	.0
10-37-17	2,161.87	16,511.79	54,000.00	37,488.21	30.6
10-37-20	3,290.00	3,290.00	26,500.00	23,210.00	12.4
10-37-21	1,935.00	2,120.00	3,000.00	880.00	70.7
10-37-22	5,775.00	6,250.00	12,000.00	5,750.00	52.1
10-37-24	.00	460.00	1,200.00	740.00	38.3
10-37-25	( 12.00)	12,014.00	25,000.00	12,986.00	48.1
10-37-27	202.00	202.00	3,000.00	2,798.00	6.7
10-37-30	.00	10,885.00	19,000.00	8,115.00	57.3
10-37-31	.00	9,522.00	7,000.00	( 2,522.00)	136.0
10-37-34	.00	.00	1,500.00	1,500.00	.0
10-37-35	3,800.00	6,591.32	3,200.00	( 3,391.32)	206.0
10-37-40	.00	1,832.00	4,500.00	2,668.00	40.7
10-37-45	.00	.00	550.00	550.00	.0
10-37-50	2,295.00	2,430.00	2,500.00	70.00	97.2
10-37-55	435.00	9,976.50	22,000.00	12,023.50	45.4
10-37-59	1,145.00	3,370.00	6,000.00	2,630.00	56.2
10-37-60	.00	.00	1,100.00	1,100.00	.0
10-37-63	30.00	946.00	2,500.00	1,554.00	37.8
10-37-64	70.00	550.00	1,400.00	850.00	39.3
10-37-65	.00	.00	3,000.00	3,000.00	.0
10-37-66	.00	.00	3,000.00	3,000.00	.0
10-37-69	180.00	380.00	800.00	420.00	47.5
10-37-71	.00	7,556.00	2,000.00	( 5,556.00)	377.8
10-37-72	80.00	1,385.00	4,000.00	2,615.00	34.6
10-37-73	1,325.00	1,975.00	14,000.00	12,025.00	14.1
10-37-75	737.50	11,095.50	16,000.00	4,904.50	69.4
10-37-76	.00	.00	6,000.00	6,000.00	.0
10-37-77	.00	5,244.32	9,500.00	4,255.68	55.2
10-37-80	.00	15.00	2,300.00	2,285.00	.7
10-37-81	.00	.00	500.00	500.00	.0
10-37-83	3,730.52	3,730.52	2,200.00	( 1,530.52)	169.6
10-37-85	.00	.00	500.00	500.00	.0
<b>TOTAL RECREATION PROGRAMS</b>	<b>27,379.89</b>	<b>129,675.21</b>	<b>316,400.00</b>	<b>186,724.79</b>	<b>41.0</b>
<u>CONTRIBUTIONS AND TRANSFERS</u>					
10-38-15	38,501.00	154,004.00	462,000.00	307,996.00	33.3
10-38-20	.00	.00	552,078.00	552,078.00	.0
<b>TOTAL CONTRIBUTIONS AND TRANSFERS</b>	<b>38,501.00</b>	<b>154,004.00</b>	<b>1,014,078.00</b>	<b>860,074.00</b>	<b>15.2</b>

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
TOTAL FUND REVENUE	449,698.17	2,018,625.26	7,258,622.00	5,239,996.74	27.8

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LEGISLATIVE</u>					
10-41-11 SALARIES	( 5,200.00)	4,600.00	29,400.00	24,800.00	15.7
10-41-23 TRAVEL/EDUCATION	325.00	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>( 4,875.00)</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	2,168.00	9,756.02	29,155.00	19,398.98	33.5
10-42-13 EMPLOYEE BENEFITS	1,471.78	6,196.77	18,776.00	12,579.23	33.0
10-42-34 SALEM YOUTH COUNCIL	182.13	( 748.87)	6,000.00	6,748.87	( 12.5)
<b>TOTAL JUDICIAL</b>	<b>3,821.91</b>	<b>15,203.92</b>	<b>53,931.00</b>	<b>38,727.08</b>	<b>28.2</b>
<u>ADMINISTRATION</u>					
10-44-11 SALARIES	10,883.26	49,056.85	149,308.00	100,251.15	32.9
10-44-13 EMPLOYEES BENEFITS	4,615.85	19,659.95	61,052.00	41,392.05	32.2
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	3,889.83	4,275.05	.00	( 4,275.05)	.0
10-44-22 PUBLIC NOTICES	20.20	237.20	400.00	162.80	59.3
10-44-23 TRAVEL/EDUCATION	.00	40.00	200.00	160.00	20.0
10-44-24 OFFICE SUPPLIES & EXPEN	2,594.06	5,609.34	20,860.00	15,250.66	26.9
10-44-25 EQUIPMENT/BUILDING O&M	59.93	1,598.10	7,140.00	5,541.90	22.4
10-44-27 TELEPHONE/CELL PHONE/RADIO	2,361.64	10,227.79	36,900.00	26,672.21	27.7
10-44-29 UTILITIES	858.50	3,551.93	16,932.00	13,380.07	21.0
10-44-30 UTILITY BILLS	1,626.61	6,641.36	23,640.00	16,998.64	28.1
10-44-38 MISC EXPENSES	5,189.96	21,201.89	61,000.00	39,798.11	34.8
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	2,602.38	16,209.87	35,020.00	18,810.13	46.3
10-44-90 2008 SALES TAX REVENUE BOND	.00	126,029.90	126,036.00	6.10	100.0
<b>TOTAL ADMINISTRATION</b>	<b>34,702.22</b>	<b>264,517.73</b>	<b>549,638.00</b>	<b>285,120.27</b>	<b>48.1</b>



SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
10-45-11 SALARIES	8,394.27	37,012.88	104,905.00	67,892.12	35.3
10-45-13 EMPLOYEE BENEFITS	2,734.02	11,578.77	36,458.00	24,879.23	31.8
10-45-20 PURCHASE OF BOOKS	3,349.05	5,013.33	18,000.00	12,986.67	27.9
10-45-23 TRAVEL/EDUCATION	46.87	46.87	1,775.00	1,728.13	2.6
10-45-25 LIBRARY SUPPLY	945.91	2,449.61	4,000.00	1,550.39	61.2
10-45-26 NEW SOFTWARE - CLEF GRANT	29,998.00	29,998.00	.00	( 29,998.00)	.0
10-45-29 LIBRARY OUTREACH	763.36	3,332.31	3,500.00	167.69	95.2
10-45-30 O & M OF LIBRARY	1,846.78	5,160.87	20,565.00	15,404.13	25.1
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	300.00	300.00	.00	( 300.00)	.0
<b>TOTAL LIBRARY</b>	<b>48,378.26</b>	<b>133,342.44</b>	<b>237,655.00</b>	<b>104,312.56</b>	<b>56.1</b>
<u>TREASURER</u>					
10-46-11 SALARIES	3,835.20	17,258.40	51,520.00	34,261.60	33.5
10-46-13 EMPLOYEE BENEFITS	2,044.95	8,722.69	26,354.00	17,631.31	33.1
10-46-23 TRAVEL/EDUCATION	.00	.00	1,600.00	1,600.00	.0
10-46-51 POSITION BOND INSURANCE	1,073.00	1,073.00	1,000.00	( 73.00)	107.3
<b>TOTAL TREASURER</b>	<b>6,953.15</b>	<b>27,054.09</b>	<b>80,474.00</b>	<b>53,419.91</b>	<b>33.6</b>
<u>CITY FINANCE DIRECTOR/RECORDER</u>					
10-47-11 SALARIES	5,166.00	23,247.00	68,813.00	45,566.00	33.8
10-47-13 EMPLOYEES BENEFITS	2,791.32	11,920.03	35,727.00	23,806.97	33.4
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>7,957.32</b>	<b>35,874.23</b>	<b>107,340.00</b>	<b>71,465.77</b>	<b>33.4</b>
<u>PROFESSIONAL AND TECHNICAL</u>					
10-48-31 LEGAL SERVICES	.00	5,000.00	139,626.00	134,626.00	3.6
10-48-33 AUDIT SERVICES	.00	.00	18,200.00	18,200.00	.0
10-48-35 COURT EXPENSES	29.46	124.08	1,000.00	875.92	12.4
<b>TOTAL PROFESSIONAL AND TECHNICAL</b>	<b>29.46</b>	<b>5,124.08</b>	<b>158,826.00</b>	<b>153,701.92</b>	<b>3.2</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>BUILDING DEPARTMENT</u>					
10-49-11 SALARIES	8,180.50	36,771.14	118,245.00	81,473.86	31.1
10-49-13 EMPLOYEE BENEFITS	4,183.00	17,975.24	61,500.00	43,524.76	29.2
10-49-15 BUILDING INSPECTION (OUTSOURCE	416.18	877.53	10,000.00	9,122.47	8.8
10-49-23 TRAVEL/EDUCATION	315.00	435.00	2,800.00	2,365.00	15.5
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	3,308.00	9,865.00	6,557.00	33.5
<b>TOTAL BUILDING DEPARTMENT</b>	<b>13,916.68</b>	<b>59,471.91</b>	<b>208,460.00</b>	<b>148,988.09</b>	<b>28.5</b>
<u>GOVERNMENT BUILDINGS</u>					
10-51-26 RENTAL PROPERTY EXPENSES	1,049.20	1,049.20	.00	( 1,049.20)	.0
10-51-27 INSURANCE/LIABILITY CLAIMS	.00	82,438.51	83,710.00	1,271.49	98.5
10-51-28 CITY SHOP	2,449.89	17,697.48	34,118.00	16,420.52	51.9
10-51-29 CITY SHOP PROJECT FY18 ASSIGNE	5,682.25	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>9,181.34</b>	<b>155,997.74</b>	<b>168,961.00</b>	<b>12,963.26</b>	<b>92.3</b>
<u>PUBLIC WORKS/ENGINEERING DEPT</u>					
10-52-11 SALARIES	23,444.77	98,727.69	314,344.00	215,616.31	31.4
10-52-13 EMPLOYEE BENEFITS	12,093.89	50,158.34	159,734.00	109,575.66	31.4
10-52-14 CLOTHING	.00	.00	1,275.00	1,275.00	.0
10-52-20 EQUIPMENT	36.13	36.13	7,500.00	7,463.87	.5
10-52-25 TRAVEL/EDUCATION	211.00	211.00	7,150.00	6,939.00	3.0
10-52-30 ENGINEERING SERVICES/PLAT	.00	6,586.90	12,000.00	5,413.10	54.9
10-52-34 ENGINEERING WATER RIGHTS STUDY	1,329.27	1,884.01	.00	( 1,884.01)	.0
10-52-40 GIS/GPS	80.02	4,115.81	16,750.00	12,634.19	24.6
10-52-50 PUBLIC WORK MISC/SUPPLIES	.00	222.00	1,000.00	778.00	22.2
10-52-80 SAFETY COMMITTEE	.00	.00	2,500.00	2,500.00	.0
10-52-90 MOTOR POOL	2,704.00	10,826.00	32,443.00	21,617.00	33.4
<b>TOTAL PUBLIC WORKS/ENGINEERING DEPT</b>	<b>39,899.08</b>	<b>172,767.88</b>	<b>554,696.00</b>	<b>381,928.12</b>	<b>31.2</b>

SALEM CITY CORPORATION  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>POLICE</u>					
10-54-11 SALARIES	57,383.40	262,384.59	739,372.00	476,987.41	35.5
10-54-13 EMPLOYEES BENEFITS	39,508.21	169,703.57	532,329.00	362,625.43	31.9
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	500.00	2,500.00	6,000.00	3,500.00	41.7
10-54-23 TRAVEL/EDUCATION	.00	4,395.16	15,500.00	11,104.84	28.4
10-54-24 OFFICE EX & SUPPLIES	2,128.44	3,118.73	6,000.00	2,881.27	52.0
10-54-25 EQUIPMENT & SUPPLIES	1,086.00	1,908.85	12,500.00	10,591.15	15.3
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	105.56	1,732.64	7,000.00	5,267.36	24.8
10-54-41 SCHOOL STUDENT SAFETY	1,902.00	2,150.38	3,500.00	1,349.62	61.4
10-54-42 STATE LIQUOR ALLOTMENT	183.96	2,668.98	.00 (	2,668.98)	.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	75.00	1,375.00	3,500.00	2,125.00	39.3
10-54-86 VEHILCE COMPUTERS	400.07	1,600.43	4,800.00	3,199.57	33.3
10-54-90 800 RADIO	20.00	20.00	4,820.00	4,800.00	.4
10-54-95 K9 (NEW/SUPPLIES/EQUIP)	167.16	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	4,046.00	16,184.00	48,552.00	32,368.00	33.3
<b>TOTAL POLICE</b>	<b>107,505.80</b>	<b>520,987.50</b>	<b>1,774,180.00</b>	<b>1,253,192.50</b>	<b>29.4</b>

SALEM CITY CORPORATION  
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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>FIRE DEPARTMENT</u>					
10-55-11 FIRE STIPEND	.00	23,393.67	24,000.00	606.33	97.5
10-55-13 BENEFITS/TAXES	.00	1,820.40	3,000.00	1,179.60	60.7
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.	263.91	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	176.12	702.73	3,624.00	2,921.27	19.4
10-55-30 APPARATUS MAINTENCE	512.17	512.17	2,600.00	2,087.83	19.7
10-55-51 TRAINING PROGRAMS	.00	616.00	4,000.00	3,384.00	15.4
10-55-53 FIRE PREVENTION/EDUCATION	.00	.00	2,000.00	2,000.00	.0
10-55-61 MISCELLANEOUS	578.82	771.07	5,400.00	4,628.93	14.3
10-55-74 EQUIPMENT PURCHASE	.00	9,021.68	70,000.00	60,978.32	12.9
10-55-79 NEW FIRE TRUCK PAYMENT	.00	24,289.52	24,290.00	.48	100.0
10-55-83 EASTER EGG HUNT	.00	.00	500.00	500.00	.0
10-55-84 DRUG TESTING	.00	.00	400.00	400.00	.0
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	3,596.00	10,788.00	7,192.00	33.3
<b>TOTAL FIRE DEPARTMENT</b>	<b>2,430.02</b>	<b>69,278.55</b>	<b>185,232.00</b>	<b>115,953.45</b>	<b>37.4</b>
<u>SEMA</u>					
10-56-11 SEMA STIPEND	.00	22,893.50	69,000.00	46,106.50	33.2
10-56-13 BENEFITS/TAXES	.00	2,309.84	5,200.00	2,890.16	44.4
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	6.26	20.15	500.00	479.85	4.0
10-56-25 SUPPLIES & EQUIPMENT	1,518.81	41,779.53	53,050.00	11,270.47	78.8
10-56-26 EQUIPMENT MAINTANCE	40.01	633.59	7,000.00	6,366.41	9.1
10-56-27 EDUCATIONAL/TRAINING	1,144.41	1,864.74	7,000.00	5,135.26	26.6
10-56-28 NEW AMBULANCE	.00	16,193.01	16,193.00	( .01)	100.0
10-56-30 UTILITIES	90.48	397.71	1,373.00	975.29	29.0
10-56-61 MISCELLANEOUS	290.16	635.29	1,500.00	864.71	42.4
10-56-82 DRUG TESTING	.00	.00	500.00	500.00	.0
10-56-83 IMMUNIZATIONS	.00	108.00	500.00	392.00	21.6
10-56-88 B.B.Q. DINNER	.00	( 901.34)	.00	901.34	.0
10-56-90 800 RADIO	.00	.00	2,100.00	2,100.00	.0
10-56-94 MEDICAID ASSESSMENT	1,220.65	2,372.78	5,000.00	2,627.22	47.5
10-56-95 IRIS MEDICAL BILLING	522.41	3,676.07	8,400.00	4,723.93	43.8
10-56-98 MOTOR POOL	449.00	1,796.00	5,385.00	3,589.00	33.4
<b>TOTAL SEMA</b>	<b>5,282.19</b>	<b>93,827.86</b>	<b>185,901.00</b>	<b>92,073.14</b>	<b>50.5</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	11,103.78	39,345.36	162,980.00	123,634.64	24.1
10-60-13 EMPLEE BENEFIT	7,117.02	21,801.25	94,513.00	72,711.75	23.1
10-60-23 TRAVEL/EDUCATION	.00	180.00	2,500.00	2,320.00	7.2
10-60-36 750 E SAFETY SIDEWALK PROJECT	4,818.50	27,992.82	.00	( 27,992.82)	.0
10-60-37 500 EAST CURB PROJECT	44,900.77	44,900.77	.00	( 44,900.77)	.0
10-60-39 C.I. FUNDS - ROAD IMPROVMENTS	17,274.24	98,533.12	477,078.00	378,544.88	20.7
10-60-42 ROAD SHOULDERING	2,002.31	7,290.24	15,000.00	7,709.76	48.6
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	727.00	7,500.00	6,773.00	9.7
10-60-54 TOOLS/EQUIPMENT	846.61	10,194.51	24,500.00	14,305.49	41.6
10-60-56 MISC EXPENSES FOR ROADS	886.06	3,738.59	18,000.00	14,261.41	20.8
10-60-57 MOTOR POOL EXPENSES	4,146.00	16,584.00	49,752.00	33,168.00	33.3
10-60-70 STREET SIGNS SUBDIVISION	5,635.56	( 1,728.44)	.00	1,728.44	.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	32,922.87	32,922.87	32,923.00	.13	100.0
<b>TOTAL ROADS &amp; PUBLIC IMPROVEMENTS</b>	<b>131,653.72</b>	<b>308,946.09</b>	<b>923,746.00</b>	<b>614,799.91</b>	<b>33.4</b>
<u>B&amp;C ROAD MONEY</u>					
10-61-30 ROAD PATCHING	20,710.00	21,322.08	11,000.00	( 10,322.08)	193.8
10-61-40 ROAD REPAIR/BUILD	11,254.00	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	2,794.25	14,327.35	15,000.00	672.65	95.5
<b>TOTAL B&amp;C ROAD MONEY</b>	<b>34,758.25</b>	<b>348,017.29</b>	<b>367,000.00</b>	<b>18,982.71</b>	<b>94.8</b>

SALEM CITY CORPORATION  
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GENERAL FUND

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<u>PARKS</u>					
10-64-11 SALARIES	11,572.97	56,727.24	153,974.00	97,246.76	36.8
10-64-13 EMPLOYEE BENEFITS	5,865.10	30,347.07	93,520.00	63,172.93	32.5
10-64-14 CLOTHING ALLOWANCE	.00	.00	1,215.00	1,215.00	.0
10-64-25 EQUIPMENT SUPPLIES & MAINT	1,042.15	1,579.91	6,000.00	4,420.09	26.3
10-64-26 PARK SUPPLIES & MAINT	334.00	4,033.03	9,500.00	5,466.97	42.5
10-64-27 UTILITIES	1,382.13	3,426.83	15,632.00	12,205.17	21.9
10-64-28 WATER/PI CHARGED TO PARKS	1,034.15	4,180.22	11,969.00	7,788.78	34.9
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	396.00	1,680.00	1,284.00	23.6
10-64-74 PARK IMPROVEMENTS	.00	54,709.94	87,900.00	33,190.06	62.2
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	11,900.00	35,705.00	23,805.00	33.3
<b>TOTAL PARKS</b>	<b>24,304.50</b>	<b>177,106.64</b>	<b>436,095.00</b>	<b>258,988.36</b>	<b>40.6</b>
<u>CEMETERY</u>					
10-66-11 SALARIES	1,803.36	13,206.14	31,039.00	17,832.86	42.6
10-66-13 EMPLOYEE BENEFITS	801.63	3,971.45	11,412.00	7,440.55	34.8
10-66-25 EQUIPMENT SUPPLIES & MAINT	.00	1,866.11	7,770.00	5,903.89	24.0
10-66-30 NEW IMPROVEMENTS TO CEMETERY	.00	.00	3,500.00	3,500.00	.0
10-66-31 UTILITIES	1,084.55	4,353.17	15,396.00	11,042.83	28.3
10-66-51 VETERAN'S MEMORIAL FUND	.00	.00	1,000.00	1,000.00	.0
<b>TOTAL CEMETERY</b>	<b>3,689.54</b>	<b>23,396.87</b>	<b>70,117.00</b>	<b>46,720.13</b>	<b>33.4</b>

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GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN / O&amp;M RECREATION</u>					
10-67-11 SALARIES	15,928.24	82,703.83	274,213.00	191,509.17	30.2
10-67-13 EMPLOYEES BENEFITS	5,462.38	26,133.45	84,699.00	58,565.55	30.9
10-67-17 CLOTHING ALLOWANCE	.00	.00	1,018.00	1,018.00	.0
10-67-32 IMPACT FEE EXPENSES	5,147.10	22,789.65	.00 (	22,789.65)	.0
10-67-50 PARK PLAYGROUND EQUIPMENT	.00	43,902.00	.00 (	43,902.00)	.0
10-67-78 SENIOR CITIZEN PROGRAM	977.39	6,634.65	10,000.00	3,365.35	66.4
10-67-79 RODEO ARENA	110.80	4,391.06	7,633.00	3,241.94	57.5
10-67-82 EQUIPMENT O&M	470.03	1,024.07	8,000.00	6,975.93	12.8
10-67-83 MOTOR POOL	1,295.00	5,180.00	15,544.00	10,364.00	33.3
10-67-86 FERTILIZER FOR BALL PARKS	.00	780.00	5,000.00	4,220.00	15.6
10-67-90 PARK SUPPLY & MAINT.	1,348.24	7,638.16	27,000.00	19,361.84	28.3
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	397.85	1,395.86	7,500.00	6,104.14	18.6
10-67-98 RECREATION UTILITY (PWR/PI)	4,137.22	16,025.14	53,234.00	37,208.86	30.1
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>35,274.25</b>	<b>220,632.06</b>	<b>668,741.00</b>	<b>448,108.94</b>	<b>33.0</b>
<u>SPECIAL SERVICES</u>					
10-68-30 POND TOWN CHRISTMAS	16,536.29	16,681.35	19,200.00	2,518.65	86.9
10-68-35 CIVIC CENTER	1,738.64	6,651.02	21,470.00	14,818.98	31.0
10-68-45 EAGLE SCOUT PROJECTS	.00	.00	5,000.00	5,000.00	.0
10-68-59 MISC DONATIONS FROM CITY	.00	.00	500.00	500.00	.0
10-68-63 SALEM DAY	55.50	20,635.23	16,650.00 (	3,985.23)	123.9
10-68-64 QUEENS FLOAT	.00	.00	2,000.00	2,000.00	.0
10-68-66 BOY & GIRL STATE	.00	.00	300.00	300.00	.0
10-68-67 MISS SALEM PAGEANT	300.00	300.00	4,000.00	3,700.00	7.5
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	20,864.00	62,587.00	41,723.00	33.3
<b>TOTAL SPECIAL SERVICES</b>	<b>23,846.43</b>	<b>87,495.02</b>	<b>160,207.00</b>	<b>72,711.98</b>	<b>54.6</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>RECREATION PROGRAMS</u>					
10-75-11 SALARIES	13,155.03	66,937.04	134,100.00	67,162.96	49.9
10-75-13 EMPLOYEE BENEFITS	1,183.26	6,072.89	12,136.00	6,063.11	50.0
10-75-15 SNACK SHACK FUND	45.26	8,375.67	21,000.00	12,624.33	39.9
10-75-16 SNACK SHACK O & M	207.92	722.89	3,262.00	2,539.11	22.2
10-75-17 TOURNAMENTS SST	.00	.00	3,000.00	3,000.00	.0
10-75-18 BASEBALL PROGRAMS	2,347.24	4,879.13	8,500.00	3,620.87	57.4
10-75-19 START SMART BASEBALL	.00	.00	700.00	700.00	.0
10-75-20 SOFTBALL (COED)	.00	192.00	1,500.00	1,308.00	12.8
10-75-21 SOCCER ASSOCIATION	3,941.90	8,501.20	12,000.00	3,498.80	70.8
10-75-22 SOARING HOOPSTERS	637.50	637.50	600.00	( 37.50)	106.3
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	.00	.00	500.00	500.00	.0
10-75-26 TACKLE FOOTBALL	1,740.00	4,674.42	10,000.00	5,325.58	46.7
10-75-27 FLAG FOOTBALL	55.79	2,989.41	3,000.00	10.59	99.7
10-75-29 YOUTH TENNIS	.00	334.38	500.00	165.62	66.9
10-75-31 YOUTH VOLLEYBALL	299.38	811.38	700.00	( 111.38)	115.9
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	504.00	504.00	200.00	( 304.00)	252.0
10-75-37 CHEERLEADING	946.00	16,537.68	2,000.00	( 14,537.68)	826.9
10-75-38 HERSHEY TRACK	.00	.00	100.00	100.00	.0
10-75-39 YOUTH TRACK	.00	.00	300.00	300.00	.0
10-75-40 CAMPS & CLINICS	.00	.00	300.00	300.00	.0
10-75-41 YOUNG PERFORMERS	.00	2,713.44	2,000.00	( 713.44)	135.7
10-75-42 SPECIAL EVENTS	196.58	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	.00	16,100.00	40,000.00	23,900.00	40.3
10-75-45 RECREATION FIELD UTILITY	3,420.86	11,894.00	27,024.00	15,130.00	44.0
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	.00	.00	3,000.00	3,000.00	.0
10-75-75 SNACK SHACK RODEO	.00	890.81	.00	( 890.81)	.0
<b>TOTAL RECREATION PROGRAMS</b>	<b>28,680.72</b>	<b>159,783.03</b>	<b>313,322.00</b>	<b>153,538.97</b>	<b>51.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>557,389.84</b>	<b>2,889,268.70</b>	<b>7,258,622.00</b>	<b>4,369,353.30</b>	<b>39.8</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 107,691.67)</b>	<b>( 870,643.44)</b>	<b>.00</b>	<b>870,643.44</b>	<b>.0</b>



SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 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 4 MONTHS ENDING OCTOBER 31, 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 4 MONTHS ENDING OCTOBER 31, 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  
 OCTOBER 31, 2018

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  
OCTOBER 31, 2018

GEN. FUND IMPACT FEE ACCOUNTS

<u>ASSETS</u>			
37-1113	CASH ALLOCATION TO OTHER FUNDS	3,562,260.31	
37-1114	RECREATION IMPACT FEE-PTIF	374,966.21	
37-1115	PUBLIC SAFTEY IMPACT FEE-PTIF	286,355.35	
37-1120	TRANSPORTATION IMPACT FEE	118,603.69	
	TOTAL ASSETS		4,342,185.56
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
UNAPPROPRIATED FUND BALANCE:			
37-2981	UNAPPROPRATED SURPLUS	4,125,598.68	
	REVENUE OVER EXPENDITURES - YTD	216,586.88	
	BALANCE - CURRENT DATE	4,342,185.56	
	TOTAL FUND EQUITY		4,342,185.56
	TOTAL LIABILITIES AND EQUITY		4,342,185.56

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

GEN. FUND IMPACT FEE ACCOUNTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>IMPACT FEE REVENUE</u>					
37-31-14 RECREATION IMPACT FEE	49,831.60	120,846.64	137,587.00	16,740.36	87.8
37-31-15 PUBLIC SAFTEY IMPACT FEE	24,462.72	59,665.73	260,827.00	201,161.27	22.9
37-31-25 TRANSPORTATION IMPACT FEE	14,866.20	36,074.51	.00	( 36,074.51)	.0
TOTAL IMPACT FEE REVENUE	89,160.52	216,586.88	398,414.00	181,827.12	54.4
TOTAL FUND REVENUE	89,160.52	216,586.88	398,414.00	181,827.12	54.4

SALEM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

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	89,160.52	216,586.88	.00	( 216,586.88)	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 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  
OCTOBER 31, 2018

MUNICIPAL BUILDING AUTHORITY

ASSETS

42-1113	CASH ALLOCATION GENERAL FUND		( 35,513.84)
	TOTAL ASSETS		( 35,513.84)

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
42-2981	UNAPPROPRATED SURPLUS		3,137.16
	REVENUE OVER EXPENDITURES - YTD		( 38,651.00)
	BALANCE - CURRENT DATE		( 35,513.84)
	TOTAL FUND EQUITY		( 35,513.84)
	TOTAL LIABILITIES AND EQUITY		( 35,513.84)

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 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	20,864.00	62,587.00	41,723.00	33.3
TOTAL MISCELLANEOUS REVENUE	5,216.00	20,864.00	62,587.00	41,723.00	33.3
TOTAL FUND REVENUE	5,216.00	20,864.00	62,587.00	41,723.00	33.3

SALEM CITY CORPORATION  
 EXPENDITURES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 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	( 38,651.00)	.00	38,651.00	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 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  
OCTOBER 31, 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
			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  
OCTOBER 31, 2018

WATER UTILITY FUND

ASSETS

51-1113	CASH ALLOC. FROM GENERAL FUND	5,602,239.75	
51-1311	ACCT REC UTILITY	82,058.07	
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	7,343,483.62	
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	( 3,575,780.00)	
51-1700	DEFERRED OUTFLOW PENSIONS	28,654.00	
	TOTAL ASSETS		10,409,079.79

LIABILITIES AND EQUITY

LIABILITIES

51-2220	ACCOUNTS PAYABLE	12,034.00	
51-2225	COMPENATED ABSENCE PAYABLE	4,402.00	
51-2400	NET PENSION LIABILITY	49,608.00	
51-2401	DEFERRED INFLOW PENSIONS	7,256.00	
51-2425	J L.C. & WEST MT WATER PAYABLE	70,000.00	
51-2516	NOTE TO DEVELOPER (CW WATER)	356,627.71	
	TOTAL LIABILITIES		499,927.71

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	8,549,550.95	
	REVENUE OVER EXPENDITURES - YTD	93,417.07	
	BALANCE - CURRENT DATE	8,854,100.16	
	TOTAL FUND EQUITY		9,909,152.08
	TOTAL LIABILITIES AND EQUITY		10,409,079.79

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
51-37-10 WATER BILLING	72,777.50	310,983.03	900,812.00	589,828.97	34.5
51-37-13 CONNECTION FEE	3,750.00	10,125.00	31,875.00	21,750.00	31.8
51-37-14 WATER CHARGED FROM OTHER DEPTS	433.35	1,774.82	4,800.00	3,025.18	37.0
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	735.58	935.58	500.00	( 435.58)	187.1
51-37-20 WATER FEE- CONTRACTORS	500.00	1,200.00	5,500.00	4,300.00	21.8
51-37-25 WATER IMPACT FEES	17,380.00	46,926.00	20,682.00	( 26,244.00)	226.9
51-37-50 WOODLAND HILLS/H.E. DAVIS	2,277.23	9,382.40	18,000.00	8,617.60	52.1
51-37-80 WATER SUNDRY/(WATER LEAK)	100.00	400.00	.00	( 400.00)	.0
TOTAL UTILITIES REVENUE	97,953.66	564,476.83	1,082,169.00	517,692.17	52.2
TOTAL FUND REVENUE	97,953.66	564,476.83	1,082,169.00	517,692.17	52.2

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

WATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
51-70-11 SALARIES	7,530.59	36,117.57	119,127.00	83,009.43	30.3
51-70-13 EMPLOYEE BENEFITS	3,203.10	14,344.87	53,053.00	38,708.13	27.0
51-70-14 CLOTHING ALLOWANCE	450.00	574.97	1,620.00	1,045.03	35.5
51-70-24 WATER SYSTEM MAINT/REPAIR	637.84	1,007.52	100,215.00	99,207.48	1.0
51-70-25 EQUIPMENT/ SUPPLIES	17,186.23	51,672.65	34,300.00	( 17,372.65)	150.7
51-70-26 CHLORINE	522.87	7,279.02	7,000.00	( 279.02)	104.0
51-70-27 UTILITIES	3,525.27	14,380.15	42,000.00	27,619.85	34.2
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	5,468.00	16,398.00	10,930.00	33.4
<b>TOTAL PRODUCTION</b>	<b>34,422.90</b>	<b>272,577.75</b>	<b>411,213.00</b>	<b>138,635.25</b>	<b>66.3</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
51-73-11 SALARIES (METER READER)	528.00	2,135.04	6,331.00	4,195.96	33.7
51-73-13 EMPLOYEE BENEFITS (METER READE	47.79	193.25	573.00	379.75	33.7
51-73-24 OFFICE EX & SUPPLIES	40.01	160.04	700.00	539.96	22.9
51-73-30 WATER MODELING ENGINEERING	11,178.94	16,750.06	100,000.00	83,249.94	16.8
51-73-31 PROFESSIONAL & TECHNICAL	100.00	5,466.05	14,500.00	9,033.95	37.7
51-73-34 ADMINISTRATIVE SERVICES	29,450.00	117,800.00	353,403.00	235,603.00	33.3
51-73-35 SUVMWA	.00	687.86	2,000.00	1,312.14	34.4
51-73-36 MT NEBO WATER AUTHORITY	.00	5,913.61	10,000.00	4,086.39	59.1
51-73-43 STRAWBERRY POWER-WATER TANKS	2,248.09	19,403.66	40,000.00	20,596.34	48.5
51-73-47 TRAVEL/EDUCATION	.00	.00	4,500.00	4,500.00	.0
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>43,592.83</b>	<b>168,509.57</b>	<b>532,007.00</b>	<b>363,497.43</b>	<b>31.7</b>
<u>CAPITAL OUTLAY</u>					
51-74-72 CW MANAGEMENT PAYMENT	4,136.44	4,136.44	20,682.00	16,545.56	20.0
51-74-73 TRANSFER FUNDS TO GENERAL FUND	3,542.00	14,168.00	42,500.00	28,332.00	33.3
51-74-77 WATER DEPT RESERVE FUND	.00	.00	40,767.00	40,767.00	.0
51-74-78 TRANSFER TO MOTOR POOL FUND	2,917.00	11,668.00	35,000.00	23,332.00	33.3
<b>TOTAL CAPITAL OUTLAY</b>	<b>10,595.44</b>	<b>29,972.44</b>	<b>138,949.00</b>	<b>108,976.56</b>	<b>21.6</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>88,611.17</b>	<b>471,059.76</b>	<b>1,082,169.00</b>	<b>611,109.24</b>	<b>43.5</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>9,342.49</b>	<b>93,417.07</b>	<b>.00</b>	<b>( 93,417.07)</b>	<b>.0</b>



SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2018

SEWER UTILITY FUND

ASSETS

52-1113	CASH ALLOCATION FROM GEN FUND	(	1,725,019.00)	
52-1114	SEWER IMPACT FEE-PTIF		519,305.44	
52-1152	PTIF DWQ SEWER PLANT ADV FUNDS		16,608.67	
52-1311	ACCT REC UTILITY		124,054.98	
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		3,672,423.60	
52-1632	SEWER LAGOON PLANT IMPROVEMENT		7,992,636.60	
52-1651	EQUIPMENT		70,913.00	
52-1662	ACCUMULATED DEPRECIATION	(	3,751,039.00)	
52-1670	LAND - REGIONAL SEWER PLANT		847,393.39	
52-1700	DEFERRED OUTFLOW PENSIONS		38,205.00	
			38,205.00	
	TOTAL ASSETS			8,495,202.59

LIABILITIES AND EQUITY

LIABILITIES

52-2220	ACCOUNTS PAYABLE		85,188.00	
52-2222	DWQ PLANNING ADVANCMNT PAYABLE		962,300.00	
52-2224	COMPENATED ABSENCE PAYABLE		3,127.00	
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		66,144.00	
52-2401	DEFERRED INFLOW PENSIONS		9,675.00	
			9,675.00	
	TOTAL LIABILITIES			1,949,644.93

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	6,281,181.85		
	REVENUE OVER EXPENDITURES - YTD	(	2,324,408.67)	
			4,092,319.38	
	BALANCE - CURRENT DATE			4,092,319.38
	TOTAL FUND EQUITY			6,545,557.66
	TOTAL LIABILITIES AND EQUITY			8,495,202.59

SALEM CITY CORPORATION  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
52-37-10 SEWER IMPACT FEES	41,817.38	94,639.37	123,115.00	28,475.63	76.9
52-37-32 SEWER SERVICE FEE	119,041.14	478,734.70	725,184.00	246,449.30	66.0
52-37-33 SEWER CONNECTION FEE	1,860.00	4,030.00	13,175.00	9,145.00	30.6
52-37-35 SEWER CHARGED OTHER DEPT	391.50	1,566.00	4,698.00	3,132.00	33.3
52-37-44 UNRESERVED FUND BALANCE	.00	.00	80,000.00	80,000.00	.0
52-37-45 MISC. REVENUE	31,000.00	31,075.00	.00	( 31,075.00)	.0
52-37-55 STATE FUNDS - NEW SEWER PLANT	1,586,024.91	4,338,120.78	.00	( 4,338,120.78)	.0
<b>TOTAL UTILITIES REVENUE</b>	<b>1,780,134.93</b>	<b>4,948,165.85</b>	<b>946,172.00</b>	<b>( 4,001,993.85)</b>	<b>523.0</b>
<b>TOTAL FUND REVENUE</b>	<b>1,780,134.93</b>	<b>4,948,165.85</b>	<b>946,172.00</b>	<b>( 4,001,993.85)</b>	<b>523.0</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

SEWER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>SEWER SYSTEM MAINT</u>					
52-71-11 SALARIES	4,699.14	20,798.66	64,064.00	43,265.34	32.5
52-71-13 EMPLOYEE BENEFITS	2,527.78	10,676.40	33,904.00	23,227.60	31.5
52-71-14 CLOTHING	.00	.00	1,515.00	1,515.00	.0
52-71-24 SEWER SYSTEM MAIN/REPAIR	.00	2,670.00	44,500.00	41,830.00	6.0
52-71-25 EQUIPMENT SUPPLIES & MAINT	1,296.63	1,716.20	12,000.00	10,283.80	14.3
52-71-33 PROFESSIONAL SERVICES	.00	.00	1,600.00	1,600.00	.0
52-71-55 TRAVEL/EDUCATION	52.00	52.00	3,000.00	2,948.00	1.7
52-71-56 SEWER LINE IMPROVMENT	.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	6,524.00	19,566.00	13,042.00	33.3
<b>TOTAL SEWER SYSTEM MAINT</b>	<b>10,206.55</b>	<b>42,437.26</b>	<b>268,149.00</b>	<b>225,711.74</b>	<b>15.8</b>
<u>SEWER TREATMENT</u>					
52-72-11 SALARIES	4,182.78	18,783.54	59,272.00	40,488.46	31.7
52-72-13 EMPLOYEE BENEFITS	2,730.94	11,509.90	39,116.00	27,606.10	29.4
52-72-14 CLOTHING ALLOWANCE	.00	431.62	405.00	( 26.62)	106.6
52-72-20 PROFESSIONAL SERVICES	388.69	8,265.08	17,000.00	8,734.92	48.6
52-72-25 LAGOON SUPPLIES & MAINT	99.88	20,932.08	34,200.00	13,267.92	61.2
52-72-26 BLD SUPPLIES & MAINT.	725.01	3,641.44	25,400.00	21,758.56	14.3
52-72-27 UTILITIES	2,503.21	11,143.49	42,375.00	31,231.51	26.3
52-72-28 CHEMTECH FORD TESTING	2,035.00	8,086.20	12,300.00	4,213.80	65.7
52-72-33 TRAVEL/EDUCATION	150.00	150.00	.00	( 150.00)	.0
52-72-41 CHLORINE	1,361.82	3,634.47	10,000.00	6,365.53	36.3
52-72-98 MOTOR POOL	655.00	2,620.00	7,865.00	5,245.00	33.3
<b>TOTAL SEWER TREATMENT</b>	<b>14,832.33</b>	<b>89,197.82</b>	<b>247,933.00</b>	<b>158,735.18</b>	<b>36.0</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
52-73-10 TRANSFER FUNDS TO GENERAL FUND	1,792.00	7,168.00	21,500.00	14,332.00	33.3
52-73-15 TRANSFER TO MOTOR POOL	2,167.00	8,668.00	26,000.00	17,332.00	33.3
52-73-34 ADMINISTRATIVE SERVICES	21,198.00	84,792.00	254,380.00	169,588.00	33.3
52-73-62 CW MANAGEMENT REIMBURSEMENT	15,331.96	15,331.96	93,087.00	77,755.04	16.5
52-73-63 NEBO SEWER LINE 400 N REIMBURS	4,945.79	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>45,434.75</b>	<b>120,905.75</b>	<b>430,090.00</b>	<b>309,184.25</b>	<b>28.1</b>

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 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	21,420.50	21,720.50	.00	( 21,720.50)	.0
52-74-42 ENGINEERING - CONST MANGEMENT	77,702.03	198,846.66	.00	( 198,846.66)	.0
52-74-45 CONSTRUCTION NEW SEWER PLANT	1,327,325.94	4,220,549.52	.00	( 4,220,549.52)	.0
52-74-47 PIPELINE SEWER CONSTRUCTION	345,990.87	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	189.77	73,779.53	.00	( 73,779.53)	.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	 1,772,629.11	 7,020,033.69	 .00	 ( 7,020,033.69)	 .0
 TOTAL FUND EXPENDITURES	 1,843,102.74	 7,272,574.52	 946,172.00	 ( 6,326,402.52)	 768.6
 NET REVENUE OVER EXPENDITURES	 ( 62,967.81)	 ( 2,324,408.67)	 .00	 2,324,408.67	 .0

SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2018

ELECTRICITY UTILITY FUND

ASSETS

53-1113	CASH ALLOCATION FROM GEN FUND	848,670.22	
53-1311	ACCT REC UTILITY	405,052.44	
53-1312	A/R OTHER	29,563.00	
53-1315	ALLOWANCE FOR DOUBTFUL ACCOUNT	( 21,006.00)	
53-1511	INVENTORY MATERIAL & SUPPLIES	139,836.42	
53-1611	LAND	14,085.60	
53-1621	BLD & STRUCTURES	23,251.07	
53-1631	IMP OTHER THAN BLDG	10,143,325.74	
53-1651	EQUIPMENT	668,961.64	
53-1662	ACCUMULATED DEPRECIATION	( 2,468,103.00)	
53-1700	DEFERRED OUTFLOW PENSIONS	143,268.00	
	TOTAL ASSETS		9,926,905.13

LIABILITIES AND EQUITY

LIABILITIES

53-2220	ACCOUNTS PAYABLE	306,169.20	
53-2222	LEASE PAYABLE-ZION'S BANK	259,812.81	
53-2224	COMPENSATED ABSENCE PAYABLE	23,475.00	
53-2241	SALES TAX PAYABLE	3,389.02	
53-2331	CUSTOMER DEPOSITS	35,935.76	
53-2400	NET PENSION LIABILITY	248,041.00	
53-2401	DEFERRED INFLOW PENSIONS	36,282.00	
53-2509	NOTE PAYABLE TO C.W.	600,166.82	
53-2513	PERM POWER BONDS NEW HOMES	187,500.00	
	TOTAL LIABILITIES		1,700,771.61

FUND EQUITY

53-2811	CONT.FED REV SHARING	180,843.83	
53-2841	CONTRIBUTIONS	167,239.65	
	UNAPPROPRIATED FUND BALANCE:		
53-2981	RETAINED EARNINGS	7,985,657.95	
	REVENUE OVER EXPENDITURES - YTD	( 107,607.91)	
	BALANCE - CURRENT DATE	7,878,050.04	
	TOTAL FUND EQUITY		8,226,133.52
	TOTAL LIABILITIES AND EQUITY		9,926,905.13

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
53-37-25 RENEW CHOICE POWER	62.00	248.00	.00	( 248.00)	.0
53-37-48 ELECTRIC SALES INDUSTRIAL EXPT	5,860.84	26,769.54	73,000.00	46,230.46	36.7
53-37-49 ELECTRIC SALES RESIDENTIAL TAX	233,231.83	1,254,833.69	2,907,236.00	1,652,402.31	43.2
53-37-50 ELECTRIC SALES COMMERCIAL TAX	56,974.03	244,917.82	696,226.00	451,308.18	35.2
53-37-51 ELECTRIC SALES COMMERCIAL EXPT	55,521.52	195,642.74	471,017.00	275,374.26	41.5
53-37-52 IMPACT FEES	13,653.00	29,653.00	45,347.00	15,694.00	65.4
53-37-54 ELECTRIC HOOKUP FEES	16,727.00	20,817.52	37,500.00	16,682.48	55.5
53-37-55 RECONNECT FEE	.00	250.00	1,500.00	1,250.00	16.7
53-37-56 POWER CHARGED OTHER DEPTS.	16,577.39	67,083.10	180,000.00	112,916.90	37.3
53-37-65 POWER HOOK UP NEW SUBDIVISION	7,663.00	114,042.00	10,000.00	( 104,042.00)	1140.4
53-37-68 SUNDRY	.00	.00	5,000.00	5,000.00	.0
TOTAL UTILITIES REVENUE	406,270.61	1,954,257.41	4,426,826.00	2,472,568.59	44.2
TOTAL FUND REVENUE	406,270.61	1,954,257.41	4,426,826.00	2,472,568.59	44.2

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

ELECTRICITY UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
53-70-11 SALARIES	33,117.63	148,915.93	436,469.00	287,553.07	34.1
53-70-13 EMPLOYEE BENEFITS	17,589.68	74,898.26	229,633.00	154,734.74	32.6
53-70-14 CLOTHING ALLOWANCE	1,341.64	2,982.76	5,000.00	2,017.24	59.7
53-70-16 SAFETY EQUIPMENT/TESTING	33.75	923.91	13,000.00	12,076.09	7.1
53-70-24 PURCHASED POWER METERS	.00	.00	19,125.00	19,125.00	.0
53-70-25 PWR SYSTEM MAINT/SUPPLY/INVENT	6,686.28	22,344.33	65,000.00	42,655.67	34.4
53-70-26 SUBSTATION REPAIR	.00	.00	13,000.00	13,000.00	.0
53-70-30 NEW HOOKUP/SUBDIVISION (ACT CD	38,591.53	200,801.31	.00	( 200,801.31)	.0
53-70-31 PROFESSIONAL & TECHNICAL	320.00	4,812.33	32,000.00	27,187.67	15.0
53-70-34 TRAVEL/EDUCATION	1,511.06	3,775.56	9,700.00	5,924.44	38.9
53-70-43 POWER PURCHASED UMPA	261,247.40	1,162,566.16	2,514,839.00	1,352,272.84	46.2
53-70-44 UMPA SCADA	307.34	402.87	5,480.00	5,077.13	7.4
53-70-45 SUVP PAYMENTS	7,600.00	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	7,660.00	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	9,139.84	43,010.47	.00	( 43,010.47)	.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	11,452.00	34,350.00	22,898.00	33.3
<b>TOTAL PRODUCTION</b>	<b>388,009.15</b>	<b>1,813,493.32</b>	<b>3,640,309.00</b>	<b>1,826,815.68</b>	<b>49.8</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
53-73-11 METER READER SALARIES	792.00	3,202.56	8,260.00	5,057.44	38.8
53-73-13 EMPLOYEE BENEFITS	71.67	289.80	748.00	458.20	38.7
53-73-24 OFFICE EXP & SUPPLIES	.00	.00	958.00	958.00	.0
53-73-30 ELECTRIC IMPACT FEE STUDY	515.00	6,776.63	.00	( 6,776.63)	.0
53-73-34 ADMINISTRATIVE SVCES	30,499.00	121,996.00	365,983.00	243,987.00	33.3
53-73-55 SUBSTATION O&M	.00	.00	9,000.00	9,000.00	.0
53-73-71 TRANSFER FUNDS TO GENERAL FUND	25,542.00	102,168.00	306,500.00	204,332.00	33.3
53-73-72 TRANSFER FUNDS TO MOTOR POOL	1,458.00	5,832.00	17,500.00	11,668.00	33.3
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>58,877.67</b>	<b>240,264.99</b>	<b>708,949.00</b>	<b>468,684.01</b>	<b>33.9</b>
<u>DEBT SERVICE</u>					
53-85-40 SALEM CAPITAL LLC REIMBURSEMEN	8,107.01	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>8,107.01</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>454,993.83</b>	<b>2,061,865.32</b>	<b>4,426,826.00</b>	<b>2,364,960.68</b>	<b>46.6</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>( 48,723.22)</b>	<b>( 107,607.91)</b>	<b>.00</b>	<b>107,607.91</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2018

WASTE COLLECTION UTILITY FUND

<u>ASSETS</u>			
54-1113	CASH ALLOCATION FROM GEN FUND	157,138.93	
54-1311	ACCT REC UTILITY	50,348.93	
54-1312	ALLOWANCE FOR BAD DEBT	( 2,017.00)	
54-1612	TRANSFER STATION	23,000.00	
54-1662	ACCUMULATED DEPRECIATION	( 15,237.00)	
54-1811	EQUITY - SUV SOLID WASTE DISTR	180,845.91	
	TOTAL ASSETS		394,079.77
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
54-2220	ACCOUNT PAYABLE	17,154.00	
54-2224	COMPENSATED ABSENCE	303.00	
	TOTAL LIABILITIES		17,457.00
<u>FUND EQUITY</u>			
54-2841	CONTRIBUTIONS FROM CUSTOMERS	66,118.93	
	UNAPPROPRIATED FUND BALANCE:		
54-2981	RETAINED EARNINGS	314,008.25	
	REVENUE OVER EXPENDITURES - YTD	( 3,504.41)	
	BALANCE - CURRENT DATE	310,503.84	
	TOTAL FUND EQUITY		376,622.77
	TOTAL LIABILITIES AND EQUITY		394,079.77



SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
54-37-31 WASTE COLLECTION	38,219.33	152,110.29	452,549.00	300,438.71	33.6
54-37-35 SOLID WASTE COLL OTHER DEPTS	610.92	2,443.68	7,331.00	4,887.32	33.3
54-37-41 RECYCLING COLLECTION FEE	8,910.09	35,593.29	109,543.00	73,949.71	32.5
54-37-63 GARBAGE CAN SETUP FEE	800.00	2,825.00	8,000.00	5,175.00	35.3
TOTAL UTILITIES REVENUE	48,540.34	192,972.26	577,423.00	384,450.74	33.4
TOTAL FUND REVENUE	48,540.34	192,972.26	577,423.00	384,450.74	33.4

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

WASTE COLLECTION UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>WASTE COLLECTION</u>					
54-62-11 SALARIES	674.09	3,174.00	9,341.00	6,167.00	34.0
54-62-13 EMPLOYEES BENEFITS	443.99	1,887.12	6,007.00	4,119.88	31.4
54-62-25 EQUIPMENT & SUPPLIES	.00	.00	4,000.00	4,000.00	.0
54-62-34 ADMINISTRATIVE SERVICES	7,745.00	30,980.00	92,944.00	61,964.00	33.3
54-62-44 REFUSE CONTAINERS-EQUIPMENT	.00	15,470.72	30,600.00	15,129.28	50.6
54-62-50 OTHER LANDFILL CHARGES	.00	62.04	1,500.00	1,437.96	4.1
54-62-51 GREEN WASTE MAINT/YARD	304.00	616.00	2,400.00	1,784.00	25.7
54-62-55 REPUBLIC SERVICES COLL FEE	12,229.35	48,795.02	148,068.00	99,272.98	33.0
54-62-60 SUVSWD (TRANSFER STATION)	12,650.04	47,828.20	133,346.00	85,517.80	35.9
54-62-61 SUVSWD - MUNICIPAL FIXED SERVI	1,308.33	5,233.32	15,708.00	10,474.68	33.3
54-62-75 TRANSFER TO GENERAL FUND	2,125.00	8,500.00	25,500.00	17,000.00	33.3
54-62-98 TRANSFER FUNDS TO MOTOR POOL	833.00	3,332.00	10,000.00	6,668.00	33.3
TOTAL WASTE COLLECTION	38,312.80	165,878.42	479,414.00	313,535.58	34.6
 <u>RECYCLING PROGRAM</u>					
54-70-55 REPUBLIC SERVICE - RECYCLING	6,428.72	25,759.25	75,741.00	49,981.75	34.0
54-70-60 SUVSWD - RECYCLING TONAGE	1,095.00	4,839.00	16,481.00	11,642.00	29.4
TOTAL RECYCLING PROGRAM	7,523.72	30,598.25	92,222.00	61,623.75	33.2
 <u>DEPARTMENT 74</u>					
54-74-90 RESERVE FUND	.00	.00	5,787.00	5,787.00	.0
TOTAL DEPARTMENT 74	.00	.00	5,787.00	5,787.00	.0
TOTAL FUND EXPENDITURES	45,836.52	196,476.67	577,423.00	380,946.33	34.0
NET REVENUE OVER EXPENDITURES	2,703.82	( 3,504.41)	.00	3,504.41	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2018

PRESSURIZED IRRIGATION

ASSETS

55-1113	CASH ALLOCATION TO OTHER FUNDS	666,777.90	
55-1150	PTIF 2007 BOND RESERVE FUND	529,398.63	
55-1311	ACCT REC UTILITY	76,086.42	
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	13,308,301.93	
55-1651	MACHINERY & EQUIPMENT	31,396.00	
55-1662	ACCUMULATED DEPRECIATION	( 1,822,864.00)	
55-1700	DEFERRED OUTFLOW PENSIONS	28,654.00	
	TOTAL ASSETS		14,069,077.53

LIABILITIES AND EQUITY

LIABILITIES

55-2220	ACCOUNTS PAYABLE	8,968.52	
55-2224	COMPENSATED ABSENCE PAYABLE	2,640.00	
55-2321	ACCRUED INTEREST PAYABLE	86,321.15	
55-2400	NET PENSION LIABILITY	49,608.00	
55-2401	DEFERRED INFLOW PENSIONS	7,256.00	
55-2500	BONDS PAYABLE - PI WATER	6,163,742.00	
	TOTAL LIABILITIES		6,318,535.67

FUND EQUITY

55-2810	UNAPPROPRIATED SURPLUS	7,053,408.32	
	UNAPPROPRIATED FUND BALANCE:		
55-2981	UNAPPROPRATED FUND BALANCE	795,629.00	
	REVENUE OVER EXPENDITURES - YTD	( 98,495.46)	
	BALANCE - CURRENT DATE	697,133.54	
	TOTAL FUND EQUITY		7,750,541.86
	TOTAL LIABILITIES AND EQUITY		14,069,077.53

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
55-37-13 PI CONNECTION HOOK UP	3,750.00	9,000.00	31,875.00	22,875.00	28.2
55-37-21 INTEREST INCOME	858.93	4,197.45	5,000.00	802.55	84.0
55-37-33 P.I. MONTHLY BILLING	71,233.27	284,145.60	863,866.00	579,720.40	32.9
55-37-35 P.I. IMPACT FEE	15,900.00	38,160.00	135,150.00	96,990.00	28.2
55-37-41 PI CHARGED OTHER DEPARTMENTS	4,149.00	16,596.00	49,794.00	33,198.00	33.3
TOTAL UTILITIES REVENUE	95,891.20	352,099.05	1,085,685.00	733,585.95	32.4
TOTAL FUND REVENUE	95,891.20	352,099.05	1,085,685.00	733,585.95	32.4

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

PRESSURIZED IRRIGATION

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PRODUCTION</u>					
55-70-11 SALARIES	7,530.54	36,117.40	119,127.00	83,009.60	30.3
55-70-13 EMPLOYEE BENEFITS	3,202.97	14,344.16	53,053.00	38,708.84	27.0
55-70-25 EQUIPMENT SUPPLIES & MANT	8,545.92	12,187.12	50,000.00	37,812.88	24.4
55-70-30 P.I. EQUIP REPLACE/RESERVE	.00	.00	71,715.00	71,715.00	.0
55-70-35 UTILITIES (POWER)	2,945.68	13,555.88	21,486.00	7,930.12	63.1
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	839.80	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>23,064.91</b>	<b>114,860.90</b>	<b>500,869.00</b>	<b>386,008.10</b>	<b>22.9</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
55-73-60 ADMINISTRATIVE	23,655.00	94,620.00	283,854.00	189,234.00	33.3
55-73-80 MOTOR POOL	1,273.00	5,092.00	15,276.00	10,184.00	33.3
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>24,928.00</b>	<b>99,712.00</b>	<b>299,130.00</b>	<b>199,418.00</b>	<b>33.3</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	6,668.00	20,000.00	13,332.00	33.3
55-74-65 TRANSFER FUNDS TO GENERAL FUND	4,542.00	18,168.00	54,500.00	36,332.00	33.3
<b>TOTAL CAPITAL OUTLAY/DEBT SERVICE</b>	<b>6,209.00</b>	<b>236,021.61</b>	<b>285,686.00</b>	<b>49,664.39</b>	<b>82.6</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>54,201.91</b>	<b>450,594.51</b>	<b>1,085,685.00</b>	<b>635,090.49</b>	<b>41.5</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>41,689.29</b>	<b>( 98,495.46)</b>	<b>.00</b>	<b>98,495.46</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2018

STORM DRAIN

ASSETS

56-1113	CASH ALLOCATION TO OTHER FUNDS	61,558.42	
56-1311	ACCT REC UTILITY	16,188.45	
56-1631	STORM DRAIN SYSTEM	1,835,851.00	
56-1662	ACCUMULATED DEPRECIATION	( 207,393.00)	
	TOTAL ASSETS		1,706,204.87

LIABILITIES AND EQUITY

LIABILITIES

56-2220	ACCOUNTS PAYABLE	360.00	
56-2224	COMPENSATED ABSENCE	1,833.00	
	TOTAL LIABILITIES		2,193.00

FUND EQUITY

56-2810	UNAPPROPRIATED SURPLUS	1,696,909.12	
	UNAPPROPRIATED FUND BALANCE: REVENUE OVER EXPENDITURES - YTD	7,102.75	
	BALANCE - CURRENT DATE	7,102.75	
	TOTAL FUND EQUITY		1,704,011.87
	TOTAL LIABILITIES AND EQUITY		1,706,204.87

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>UTILITIES REVENUE</u>					
56-37-10 MONTHLY BILLING	15,453.83	61,570.54	191,618.00	130,047.46	32.1
56-37-20 STORM DRAIN (OTHER DEPT)	93.60	374.40	1,123.00	748.60	33.3
56-37-30 SWPPP REVIEWS NEW CONSTRUCTION	.00	.00	14,500.00	14,500.00	.0
TOTAL UTILITIES REVENUE	15,547.43	61,944.94	207,241.00	145,296.06	29.9
TOTAL FUND REVENUE	15,547.43	61,944.94	207,241.00	145,296.06	29.9

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

STORM DRAIN

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STORM DRAIN EXPES PRODUCTION</u>					
56-70-11 SALARIES	809.75	9,135.24	9,316.00	180.76	98.1
56-70-13 BENIFITS	213.88	2,472.45	2,752.00	279.55	89.8
56-70-25 EQUIPMENT SUPPLIES AND MAINT	287.50	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	.00	260.00	8,500.00	8,240.00	3.1
56-70-98 MOTOR POOL	.00	.00	5,500.00	5,500.00	.0
<b>TOTAL STORM DRAIN EXPES PRODUCTION</b>	<b>1,311.13</b>	<b>14,110.19</b>	<b>83,068.00</b>	<b>68,957.81</b>	<b>17.0</b>
<u>ADMINISTRATIVE &amp; GENERAL</u>					
56-73-60 ADMINISTRATION SERVICES	8,100.00	32,400.00	97,196.00	64,796.00	33.3
56-73-64 MOTOR POOL	1,125.00	4,500.00	8,000.00	3,500.00	56.3
56-73-71 TRANSFER TO GENERAL	958.00	3,832.00	11,500.00	7,668.00	33.3
<b>TOTAL ADMINISTRATIVE &amp; GENERAL</b>	<b>10,183.00</b>	<b>40,732.00</b>	<b>116,696.00</b>	<b>75,964.00</b>	<b>34.9</b>
<u>DEPARTMENT 74</u>					
56-74-30 UNRESERVED FUND - SAVINGS	.00	.00	7,477.00	7,477.00	.0
<b>TOTAL DEPARTMENT 74</b>	<b>.00</b>	<b>.00</b>	<b>7,477.00</b>	<b>7,477.00</b>	<b>.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>11,494.13</b>	<b>54,842.19</b>	<b>207,241.00</b>	<b>152,398.81</b>	<b>26.5</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>4,053.30</b>	<b>7,102.75</b>	<b>.00</b>	<b>( 7,102.75)</b>	<b>.0</b>



SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2018

MOTOR POOL FUND

ASSETS

61-1113	CASH ALLOCATION FROM GEN FUND	( 5,122.72)	
61-1161	AUTOS	1,630,947.11	
61-1651	EQUIPMENT	32,429.15	
61-1662	ACCUMULATED DEPRECIATION	( 1,188,123.17)	
	TOTAL ASSETS		470,130.37

LIABILITIES AND EQUITY

LIABILITIES

61-2220	ACCOUNTS PAYABLE	12,905.00	
	TOTAL LIABILITIES		12,905.00

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
61-2933	MINI BOOM TRUCK LEASE	153,401.00	
61-2981	FUND BALANCE	284,748.49	
	REVENUE OVER EXPENDITURES - YTD	19,075.88	
	BALANCE - CURRENT DATE	457,225.37	
	TOTAL FUND EQUITY		457,225.37
	TOTAL LIABILITIES AND EQUITY		470,130.37

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 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	69,344.00	208,034.00	138,690.00	33.3
61-38-51 WATER FUND	4,284.00	17,136.00	51,398.00	34,262.00	33.3
61-38-52 SEWER FUND	4,453.00	17,812.00	53,431.00	35,619.00	33.3
61-38-53 ELECTRIC FUND	4,321.00	17,284.00	51,850.00	34,566.00	33.3
61-38-60 SOLID WASTE	833.00	3,332.00	10,000.00	6,668.00	33.3
61-38-65 P.I. FUND	2,940.00	11,760.00	35,276.00	23,516.00	33.3
61-38-67 STORM DRAIN	1,125.00	4,500.00	13,500.00	9,000.00	33.3
TOTAL FUND REVENUE	35,292.00	141,168.00	423,489.00	282,321.00	33.3
TOTAL FUND REVENUE	35,292.00	142,368.00	423,489.00	281,121.00	33.6

SALEM CITY CORPORATION  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

MOTOR POOL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INTERNAL SERVICE EXPENDITURES</u>					
61-80-13 EMPLOYEE BENEFITS	844.57	3,416.29	13,055.00	9,638.71	26.2
61-80-27 MOTOR POOL--PUBLIC WORKS	686.02	2,757.46	10,000.00	7,242.54	27.6
61-80-28 MOTOR POOL--POLICE DEPARTMENT	2,409.43	11,997.86	45,000.00	33,002.14	26.7
61-80-29 MOTOR POOL--FIRE DEPARTMENT	225.67	1,905.72	6,000.00	4,094.28	31.8
61-80-31 MOTOR POOL CITY STREET DEPT	1,953.06	17,001.62	42,891.00	25,889.38	39.6
61-80-32 MOTOR POOL PARKS & REC DEPT.	1,738.69	10,101.48	28,000.00	17,898.52	36.1
61-80-34 MOTOR POOL--WATER DEPARTMENT	1,012.80	8,406.84	13,608.00	5,201.16	61.8
61-80-35 MOTOR POOL--SEWER DEPARTMENT	581.85	1,566.59	9,608.00	8,041.41	16.3
61-80-36 MOTOR POOL POWER & ELEC DEPT.	758.77	3,879.22	12,608.00	8,728.78	30.8
61-80-38 MOTOR POOL--AMBULANCE	65.73	453.18	3,240.00	2,786.82	14.0
61-80-41 MATERIALS & REPAIRS	560.99	2,010.90	8,000.00	5,989.10	25.1
61-80-42 VEHICLE ALLOWANCE	3,600.00	16,150.00	43,200.00	27,050.00	37.4
61-80-51 INSURANCE	63.22	25,251.44	25,892.00	640.56	97.5
61-80-52 BACK HOES/LOADER- LEASE	1,768.26	18,393.52	44,415.00	26,021.48	41.4
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>16,269.06</b>	<b>123,292.12</b>	<b>423,489.00</b>	<b>300,196.88</b>	<b>29.1</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>16,269.06</b>	<b>123,292.12</b>	<b>423,489.00</b>	<b>300,196.88</b>	<b>29.1</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>19,022.94</b>	<b>19,075.88</b>	<b>.00</b>	<b>( 19,075.88)</b>	<b>.0</b>

SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2018

PERPETUAL CARE TRUST FUND

ASSETS

74-1113	CASH ALLOCATION FROM GEN FUND	621.80	
74-1151	PTIF SAVINGS FUND PP CARE	58,983.66	
	TOTAL ASSETS		59,605.46

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
74-2981	TRUST FUND BALANCE	58,516.99	
	REVENUE OVER EXPENDITURES - YTD	1,088.47	
	BALANCE - CURRENT DATE		59,605.46
	TOTAL FUND EQUITY		59,605.46
	TOTAL LIABILITIES AND EQUITY		59,605.46

SALEM CITY CORPORATION  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 4 MONTHS ENDING OCTOBER 31, 2018

PERPETUAL CARE TRUST FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES FOR SERVICES</u>					
74-34-82 PERPETUAL CARE	174.60	620.80	.00	( 620.80)	.0
TOTAL CHARGES FOR SERVICES	174.60	620.80	.00	( 620.80)	.0
<u>MISCELLANEOUS REVENUE</u>					
74-36-10 INTEREST EARNED	95.70	467.67	.00	( 467.67)	.0
TOTAL MISCELLANEOUS REVENUE	95.70	467.67	.00	( 467.67)	.0
TOTAL FUND REVENUE	270.30	1,088.47	.00	( 1,088.47)	.0
NET REVENUE OVER EXPENDITURES	270.30	1,088.47	.00	( 1,088.47)	.0

SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2018

FIXED ASSET FUND

ASSETS

91-1611	LAND	1,696,604.00	
91-1621	BUILDINGS & STRUCTURES	4,416,334.52	
91-1631	IMPROVEMENTS OTHER THAN BLDGS	27,712,829.00	
91-1651	MACHINERY & EQUIPMENT	834,602.15	
91-1661	AUTOMOBILES & TRUCKS	297,349.85	
91-1700	ACCUMULATED DEPRECIATION	( 17,410,825.00)	
	TOTAL ASSETS		<u><u>17,546,894.52</u></u>

LIABILITIES AND EQUITY

FUND EQUITY

UNAPPROPRIATED FUND BALANCE:			
91-2981	INVESTMENT IN FIXED ASSETS	<u>17,546,894.52</u>	
	BALANCE - CURRENT DATE	<u>17,546,894.52</u>	
	TOTAL FUND EQUITY		<u><u>17,546,894.52</u></u>
	TOTAL LIABILITIES AND EQUITY		<u><u>17,546,894.52</u></u>

SALEM CITY CORPORATION  
BALANCE SHEET  
OCTOBER 31, 2018

G.O. 5/63 SEWER SERIES BND FND

<u>ASSETS</u>			
95-1841	AMOUNT TO BE PROVIDED - BONDS	2,646,056.00	
	TOTAL ASSETS		2,646,056.00
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
95-2530	BONDS PAYABLE	2,542,800.00	
	TOTAL LIABILITIES		2,542,800.00
<u>FUND EQUITY</u>			
95-2611	COMPENSATED ABSENCE	103,256.00	
	TOTAL FUND EQUITY		103,256.00
	TOTAL LIABILITIES AND EQUITY		2,646,056.00