

Village of Salado-General Fund

Balance Sheet

11/12/18

As of October 31, 2018

Accrual Basis

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · FSB/BancorpSouth xxx3002	2,646.18
1002 · Horizon GF Operating xxx8101	771,919.17
1003 · Horizon Payroll xxx9962	17,834.43
1004 · Horizon Forfeiture xxx3514	1,386.85
1005 · Regent Bank Escrow- PD Vehicle	37,304.48
1099 · Petty Cash	100.00
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Total Checking/Savings	831,191.11
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,266.88
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Total 1100 · Investments	4,266.88
1200 · Other receivables	
1212 · State Grant Receivable	7,500.00
1213 · Credit Card Payments Receivable	51.22
1215 · Property Tax Receivable	5,033.38
1217 · Franchise Fee Receivable	14,127.99
1218 · Sales Tax Receivable	36,318.71
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Total 1200 · Other receivables	63,031.30
1205 · Due To/From Other Funds	
1206 · Due From Fund 200 - Hotel/Motel	14,292.81
1208 · Due From Stagecoach Sewer Fund	-1,281.70
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Total 1205 · Due To/From Other Funds	13,011.11
1600 · Prepaid Expenses	250.00
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Total Other Current Assets	80,559.29
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Total Current Assets	911,750.40
Fixed Assets	
1700 · Land	45,576.83
1705 · Building	368,943.11
1710 · Vehicles	222,240.67
1720 · Park Equipment	72,861.61
1725 · Furniture & Fixtures	14,646.20
1730 · Machinery & Equipment	120,060.56
1740 · Infrastructure	844,449.14
1799 · Accumulated Depreciation	-518,733.60
	<hr/>
Total Fixed Assets	1,170,044.52
Other Assets	
1900 · Cash and Investments - Restrict	
1903 · Restricted Funds, Equipment	48,000.00
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Total 1900 · Cash and Investments - Restrict	48,000.00
	<hr/>
Total Other Assets	48,000.00
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TOTAL ASSETS	<u><u>2,129,794.92</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	37,071.45
Other Current Liabilities	
2100 · Payroll Liabilities	-5,444.52
2200 · Due to other funds	

Village of Salado-General Fund

Balance Sheet

As of October 31, 2018

	<u>Oct 31, 18</u>
2201 · Due to I&S	<u>92,168.72</u>
Total 2200 · Due to other funds	92,168.72
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	<u>4,561.47</u>
Total 2700 · Deferred Revenue	4,561.47
2800 · Reserve for Special Projects	118,733.64
2850 · Escrow Liability	37,273.85
2860 · Reserved LEOSE funds	229.80
2862 · Reserved- Technology Fund	3,056.64
2863 · Reserved- Main Street Improv.	<u>4,890.63</u>
Total Other Current Liabilities	<u>255,470.23</u>
Total Current Liabilities	292,541.68
Long Term Liabilities	
2910 · Compensated Absences	<u>16,892.61</u>
Total Long Term Liabilities	<u>16,892.61</u>
Total Liabilities	309,434.29
Equity	
32000 · Retained Earnings	1,812,070.69
Net Income	<u>8,289.94</u>
Total Equity	<u>1,820,360.63</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,129,794.92</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of October 31, 2018

Current Assets:

Cash and Cash Equivalents	\$ 831,191.11
Investments	\$ 4,266.88
Receivables	\$ 76,292.41
Total Current Assets	<u>\$ 911,750.40</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 37,071.45
Payroll Liabilities	\$ (5,444.52)
Intergovernmental Payable	\$ 92,168.72
Deferred Revenues	\$ 4,561.47
Compensated Absences	\$ 16,892.61
Total Liabilities	<u>\$ 145,249.73</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 164,184.56
Committed Fund Balances	
Public Works	\$ 240,926.44
Future Grant Matches	\$ 150,579.03
Wastewater Operations	\$ 210,810.64
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 766,500.67</u>

Total Liabilities and Fund Balances	<u>\$ 911,750.40</u>
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Village of Salado-General Fund
Profit & Loss Budget Performance
 October 2018

	Oct 18	% of Budget	Annual Budget
Ordinary Income/Expense			
Income			
4000 · GENERAL FUND REVENUE			
4100 · Tax Revenue			
4115 · Property Taxes	45,305.18	12.17%	372,317.00
4120 · Sales Tax Earned	40,520.71	9.94%	407,700.00
4130 · Mixed Beverages	4,039.39	22.44%	18,000.00
Total 4100 · Tax Revenue	89,865.28	11.26%	798,017.00
4150 · Franchise Fees			
4160 · Electric Franchise	0.00	0.0%	115,000.00
4165 · Telephone Franchise	93.60	0.31%	30,500.00
4170 · Waste Disposal Franchise Fee	4,222.88	22.95%	18,400.00
4175 · Cable Franchise	21.54	0.09%	23,000.00
4180 · Water Franchise	10,617.87	37.92%	28,000.00
Total 4150 · Franchise Fees	14,955.89	6.96%	214,900.00
4200 · Licenses, Permits, and Fees			
4210 · Sign Permit / Misc	0.00	0.0%	300.00
4215 · Service Fees (Burn)	0.00	0.0%	500.00
4216 · Service Fees (Itinerant Vendor)	50.00	2.0%	2,500.00
4230 · Building Permit Fees	716.82	2.58%	27,800.00
4260 · Certificate of Occupancy	0.00	0.0%	1,000.00
4270 · Contractor Registration	150.00	3.0%	5,000.00
Total 4200 · Licenses, Permits, and Fees	916.82	2.47%	37,100.00
4300 · Service Fees			
4310 · Subdiv/Plats/Waivers/Exceptions	0.00	0.0%	24,200.00
4315 · Zoning/Variances	0.00	0.0%	1,000.00
4320 · Pace Park Rental Fees	140.00	2.92%	4,800.00
4330 · LEOSE	0.00	0.0%	900.00
4340 · Crash Report Fees	18.00	7.2%	250.00
Total 4300 · Service Fees	158.00	0.51%	31,150.00
4700 · Investment and other income			
4780 · Interest Income	667.53	8.34%	8,000.00
4790 · Other Income	0.00	0.0%	1,000.00
Total 4700 · Investment and other income	667.53	7.42%	9,000.00
4400 · Fines and Forfeitures			
	4,238.10	11.01%	38,500.00
Total 4000 · GENERAL FUND REVENUE	110,801.62	9.82%	1,128,667.00
Total Income	110,801.62	9.82%	1,128,667.00
Expense			
GENERAL FUND EXPENDITURES			
5000 · ADMINISTRATION DEPARTMENT			
5050 · Transfer Out- Stagecoach Sewer	13,200.00	100.0%	13,200.00
5100 · Personnel Services			
5101 · Village Administrator Salary	8,884.80	7.69%	115,500.00
5102 · City Secretary Salary	4,905.60	7.69%	63,766.00

Village of Salado-General Fund
Profit & Loss Budget Performance
 October 2018

	Oct 18	% of Budget	Annual Budget
5121 · Payroll Tax- MC Admin	199.96	7.69%	2,600.00
5122 · Payroll Tax- SS Admin	855.00	7.69%	11,115.00
5123 · Payroll Tax- TWC Admin	0.00	0.0%	324.00
5126 · TMRS Contributions- Admin	977.74	7.69%	12,710.00
5127 · Health Care- Admin	1,231.82	8.37%	14,714.64
5128 · Pay Comparability Adjustment	0.00	0.0%	2,000.00
Total 5100 · Personnel Services	17,054.92	7.66%	222,729.64
5200 · Services			
5201 · Meeting Expense	0.00	0.0%	1,000.00
5202 · Bell Co Health Svcs Contracts	0.00	0.0%	5,465.00
5203 · Printing Expense	0.00	0.0%	750.00
5204 · Telephone	585.39	11.11%	5,268.00
5205 · Equipment - Leased / Rented	295.77	8.1%	3,650.00
5206 · Interest Exp/Bank Fees	39.19	6.03%	650.00
5207 · BELLCAD	2,994.75	28.52%	10,500.00
5214 · Utilities	325.96	7.42%	4,395.00
5215 · Janitorial	317.00	8.33%	3,804.00
Total 5200 · Services	4,558.06	12.85%	35,482.00
5216 · Professional Fees			
5216-3 · Profess Fees - Accounting	2,100.00	5.85%	35,900.00
5216-4 · Profess Fees - Inspections	1,125.43	5.12%	22,000.00
5216-5 · Profess. Fees - Legal	0.00	0.0%	35,000.00
Total 5216 · Professional Fees	3,225.43	3.47%	92,900.00
5300 · Other Services & Charges			
5301 · Election Expenses	0.00	0.0%	3,500.00
5304 · Office Supplies	0.00	0.0%	3,500.00
5305 · Postage	894.98	35.8%	2,500.00
5306 · Building Supplies	0.00	0.0%	750.00
5307 · Building & Equipment - R & M	394.00	11.26%	3,500.00
5309 · Website	0.00	0.0%	1,150.00
5310 · Public Notices	243.00	6.08%	4,000.00
5311 · Insurance (TML Property & GL)	23,666.26	94.67%	25,000.00
5312 · Dues and Subscriptions	745.00	37.25%	2,000.00
5313 · Training & Travel	0.00	0.0%	1,500.00
5319 · Technology	0.00	0.0%	3,425.00
5320 · Special Projects	0.00	0.0%	8,500.00
Total 5300 · Other Services & Charges	25,943.24	43.73%	59,325.00
5400 · Capital Outlay			
5401 · Equipment (IT)	0.00	0.0%	1,033.36
Total 5400 · Capital Outlay	0.00	0.0%	1,033.36
Total 5000 · ADMINISTRATION DEPARTMENT	63,981.65	15.07%	424,670.00
5500 · DEVELOPMENT SERVICES DEPARTMENT			
5501 · Personnel Services			
5502 · Director Salary	4,731.20	7.69%	61,500.00

Village of Salado-General Fund
Profit & Loss Budget Performance
 October 2018

	Oct 18	% of Budget	Annual Budget
5503 · Payroll Tax- MC Dev Svcs	68.61	7.69%	892.00
5504 · Payroll Tax- SS Dev Svcs	293.34	7.69%	3,813.00
5505 · Payroll Tax- TWC Dev Svcs	0.00	0.0%	162.00
5506 · TMRS Contributions- Dev Svcs	335.44	7.69%	4,361.00
5507 · Health Care- Dev Svcs	605.85	7.69%	7,874.50
Total 5501 · Personnel Services	6,034.44	7.68%	78,602.50
5600 · Other Services & Charges			
5601 · Travel & Training	0.00	0.0%	500.00
Total 5600 · Other Services & Charges	0.00	0.0%	500.00
5700 · Professional Fees			
5701 · General Engineering	1,020.09	14.57%	7,000.00
5702 · Zoning/Annexation	0.00	0.0%	1,500.00
5703 · Engineering- Plat Review	540.06	4.32%	12,500.00
Total 5700 · Professional Fees	1,560.15	7.43%	21,000.00
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	7,594.59	7.59%	100,102.50
6000 · PUBLIC SAFETY DEPARTMENT			
6001 · Fire Department			
6002 · Contract	0.00	0.0%	40,000.00
6003 · Burn Fees	0.00	0.0%	500.00
Total 6001 · Fire Department	0.00	0.0%	40,500.00
6200 · Police Department			
6201 · Personnel Services			
6202 · Salary - Chief of Police	4,336.00	7.69%	56,375.00
6203 · Salary- Corporal	2,952.01	6.44%	45,838.00
6204 · Salary / Wages - Officers	6,033.15	5.24%	115,128.00
6205 · Officers - Overtime	1,079.52	15.42%	7,000.00
6206 · Longevity & Certif Pay	0.00	0.0%	4,500.00
6207 · Payroll Tax- MC PD	208.81	6.29%	3,319.00
6208 · Payroll Tax- SS PD	892.84	6.29%	14,189.00
6209 · Payroll Tax- TWC PD	17.58	2.17%	810.00
6210 · TMRS Contributions- PD	1,021.01	6.29%	16,225.00
6211 · Health Care- PD	2,519.49	6.4%	39,371.40
Total 6201 · Personnel Services	19,060.41	6.3%	302,755.40
6212 · Services			
6213 · Telephone	817.59	8.1%	10,100.00
6214 · Utilities	681.21	9.07%	7,512.00
6215 · Janitorial	150.00	8.33%	1,800.00
Total 6212 · Services	1,648.80	8.49%	19,412.00
6216 · Other Services & Charges			
6217 · Ammunition	446.17	89.23%	500.00
6218 · Crime Prevention Supplies	0.00	0.0%	500.00
6219 · Auto Expenses	1,422.06	8.13%	17,500.00
6220 · Supplies	1,048.14	29.95%	3,500.00
6221 · Equipment Maintenance & Repair	119.00	5.95%	2,000.00

Village of Salado-General Fund
Profit & Loss Budget Performance
 October 2018

	Oct 18	% of Budget	Annual Budget
6222 · Building R & M	0.00	0.0%	1,000.00
6223 · Dues & Subscriptions	0.00	0.0%	4,000.00
6224 · Animal Control	180.00	18.0%	1,000.00
Total 6216 · Other Services & Charges	3,215.37	10.72%	30,000.00
6225 · Police - Capital Outlay			
6226 · Capital Outlay- PD Vehicles	0.00	0.0%	15,000.00
6227 · Capital Outlay- PD Equipment	0.00	0.0%	7,850.00
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	0.00	0.0%	5,000.00
6229 · Capital Outlay- IT	0.00	0.0%	8,900.00
Total 6225 · Police - Capital Outlay	0.00	0.0%	36,750.00
Total 6200 · Police Department	23,924.58	6.15%	388,917.40
6500 · Municipal Court			
6550 · Professional Fees			
6551 · Judicial Services	500.00	8.33%	6,000.00
6552 · Prosecutor	0.00	0.0%	5,000.00
Total 6550 · Professional Fees	500.00	4.55%	11,000.00
6570 · Other Services & Charges			
6571 · Supplies	0.00	0.0%	750.00
6573 · Dues and Subscriptions	0.00	0.0%	2,500.00
6575 · Travel and Training	0.00	0.0%	3,000.00
Total 6570 · Other Services & Charges	0.00	0.0%	6,250.00
Total 6500 · Municipal Court	500.00	2.9%	17,250.00
Total 6000 · PUBLIC SAFETY DEPARTMENT	24,424.58	5.47%	446,667.40
7000 · PUBLIC WORKS DEPARTMENT			
7001 · Personnel Services			
7002 · Wages- Maintenance Worker	2,410.80	8.08%	29,848.00
7004 · Maintenance Worker- Overtime	86.12	6.15%	1,400.00
7005 · Payroll Tax- MC Maint	36.20	7.97%	454.00
7006 · Payroll Tax- SS Maint	154.81	7.99%	1,938.00
7007 · Payroll Tax- TWC Maint	0.00	0.0%	162.00
7008 · TMRS Contributions- Maint	177.03	7.99%	2,216.00
7009 · Healthcare- Maintenance	42.89	0.55%	7,874.50
7010 · Maint.- Certification Pay	0.00	0.0%	900.00
Total 7001 · Personnel Services	2,907.85	6.49%	44,792.50
7015 · Other Services & Charges			
7016 · Maint- Uniforms and Boots	0.00	0.0%	1,150.00
7017 · Telephone	67.22	8.62%	780.00
Total 7015 · Other Services & Charges	67.22	3.48%	1,930.00
Total 7000 · PUBLIC WORKS DEPARTMENT	2,975.07	6.37%	46,722.50
8000 · PARKS DEPARTMENT			
8001 · Services			
8002 · Utilities	105.97	7.52%	1,410.00
Total 8001 · Services	105.97	7.52%	1,410.00
8010 · Other Services & Charges			

Village of Salado-General Fund
Profit & Loss Budget Performance
 October 2018

	Oct 18	% of Budget	Annual Budget
8011 · Supplies	0.00	0.0%	3,500.00
8012 · Auto Expenses	65.05	9.04%	720.00
8013 · Equipment Repair	50.50	2.53%	2,000.00
Total 8010 · Other Services & Charges	115.55	1.86%	6,220.00
8030 · Capital Outlay- Parks	0.00	0.0%	3,500.00
Total 8000 · PARKS DEPARTMENT	221.52	1.99%	11,130.00
9000 · STREET DEPARTMENT			
9001 · Other Services & Charges			
9002 · Contract labor	0.00	0.0%	10,000.00
9003 · Signage	0.00	0.0%	800.00
9004 · Auto Expense	65.05	6.51%	1,000.00
9005 · Equipment Repair	0.00	0.0%	500.00
9006 · Street Supplies	1,700.00	23.5%	7,234.60
Total 9001 · Other Services & Charges	1,765.05	9.04%	19,534.60
9050 · Services			
9051 · Utilities	1,549.22	11.19%	13,840.00
Total 9050 · Services	1,549.22	11.19%	13,840.00
9500 · Capital Outlay			
9501 · Capital Outlay- Streets	0.00	0.0%	60,000.00
9500 · Capital Outlay - Other	0.00	0.0%	6,000.00
Total 9500 · Capital Outlay	0.00	0.0%	66,000.00
Total 9000 · STREET DEPARTMENT	3,314.27	3.34%	99,374.60
Total GENERAL FUND EXPENDITURES	102,511.68	9.08%	1,128,667.00
Total Expense	102,511.68	9.08%	1,128,667.00
Net Ordinary Income	8,289.94	100.0%	0.00
Net Income	8,289.94	100.0%	0.00

Village of Salado-General Fund
 Check Listing

As of October 31, 2018

Date	Num	Name	Memo	Amount
10/01/2018	2489	Blackboard Inc	Mass Notification System- Implementation and Annual Fees	4,600.00
10/01/2018	2490	Bureau Veritas	Inspection Fees	5,446.66
10/01/2018	2491	Cirro Energy	Utilities: Electric	2,218.16
10/01/2018	2492	Don G. Engleking	October 2018 Judge Services	500.00
10/01/2018	2493	GT Distributors	PD Uniform Supplies	14.95
10/01/2018	2494	InHouse Systems, Inc.	Alarm System Monitoring- PD- October 2018	19.95
10/01/2018	2495	M & B Auto Repair, Inc.	PD Vehicle Repairs	1,239.20
10/01/2018	2496	Sam's Club	Sam's Purchases August 2018	408.68
10/01/2018	2497	United Ag & Turf	Equipment Repair Supplies: U-Bolt	21.79
10/04/2018	2498	GovOffice LLC	GovOffice Annual Service Package through 9/30/19	1,200.00
10/04/2018	2499	Salado Village Voice Newspaper	Public Notice- Sept. 27 Ordinance 2018-15 Page 2D	95.50
10/04/2018	2500	Salado Water Supply Corporation	Utilities: Water	479.08
10/04/2018	2501	The Reinalt-Thomas Corporation	Tire Unit #5	90.77
10/05/2018	2502	TML MultiState Intergovernmental	Employee Health Care Coverage October 2018	5,809.68
10/11/2018	2514	Trixi Paden	Refund Pmt for DPS Citation paid to Village of Salado	118.00
10/11/2018	2503	Bell County Animal Shelter	Animals Accepted from 4/1/18 through 9/30/18	180.00
10/11/2018	2504	Bureau Veritas	Inspection Fees	692.28
10/11/2018	2505	Elite Exterminators	General Pest Service	125.00
10/11/2018	2506	Grande Communications	Internet Service	125.99
10/11/2018	2507	Jani-King of Austin	October Contracted Services	307.00
10/11/2018	2508	Kasberg, Patrick & Associates	General Services Sept 2018	1,582.65
10/11/2018	2509	Keith's Ace Hardware	September Charges	261.10
10/11/2018	2510	Kristi Stegall	Accounting Services September 2018	2,030.00
10/11/2018	2511	Salado Village Voice Newspaper	10/4/18 Notice of Public Hearing, Conditional Use Permit	78.00
10/11/2018	2512	TML Intergovernmental Risk Pool	FY 18-19 Liability Coverage	26,050.36
10/11/2018	2513	Verizon Wireless	Village Cell Phones	537.04
10/17/2018	2519	David Wayne Jackson	Refund Citation Overpayment (Paid Wrong Court)	150.00
10/17/2018	2520	La Quinta Inn	Chris Dunshie 1/13/19 and 1/14/19	184.48
10/17/2018	2521	Calibre Press	Chris Dunshie Street Survival 1/14/19 San Antonio	249.00
10/17/2018	2515	CenturyLink	City Hall Telephone	416.67
10/17/2018	2516	Eagle Disposal	Utilities: Waste Disposal	112.50
10/17/2018	2517	Miller Uniforms & Emblems	PD Uniform Supplies	190.48
10/17/2018	2518	CenturyLink	PD Telephone	396.98
10/25/2018	2522	Bojorquez Law Firm	Legal Services September 2018	3,250.47
10/25/2018	2523	Card Service Center	Credit Card Transactions September 2018	1,455.48
10/25/2018	2524	GT Distributors	PD- Ammunition	446.17
10/25/2018	2525	InHouse Systems, Inc.	Alarm System Monitoring- PD- November 2018	19.95
10/25/2018	2526	Salado Village Voice Newspaper	Public Notices	247.00
10/25/2018	2527	State Comptroller	3rd QTR 2018 State Criminal Costs & Fees	5,890.30
10/25/2018	2528	The Arbor Barber	Brush Chipping, Emergency Tree Removal	1,700.00
10/25/2018	2529	TML MultiState Intergovernmental	Employee Health Care Coverage November 2018	5,169.39
10/25/2018	2530	Xerox Financial Services	Copier Lease Payment	295.77
10/25/2018	2531	State Comptroller	Child Safety & Seat Belt Violation Fines for FY 2017-2018	73.43
10/25/2018	2532	Kologik	COPsync Software 2/21/18 - 2/20/19	3,783.60
10/25/2018	2533	Kologik	NIBRS Reporting Module	7,500.00
				<u>85,763.51</u>
				<u>85,763.51</u>

Village of Salado, Hotel-Motel Fund

11/12/18

Balance Sheet

Accrual Basis

As of October 31, 2018

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	125,296.89
Total Checking/Savings	<u>125,296.89</u>
Other Current Assets	
1200 · AR Taxes	8,529.50
1500 · Petty Cash	100.00
1100 · Investments	
1120 · TexPool	5,111.22
Total 1100 · Investments	<u>5,111.22</u>
Total Other Current Assets	<u>13,740.72</u>
Total Current Assets	<u>139,037.61</u>
TOTAL ASSETS	<u>139,037.61</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	2,350.91
Other Current Liabilities	
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	14,292.81
Total 2200 · Due To Other Funds	<u>14,292.81</u>
2205 · Unearned Revenue	3,987.37
Total Other Current Liabilities	<u>24,955.18</u>
Total Current Liabilities	<u>27,306.09</u>
Total Liabilities	27,306.09
Equity	
32000 · Retained Earnings	91,642.34
Net Income	20,089.18
Total Equity	<u>111,731.52</u>
TOTAL LIABILITIES & EQUITY	<u>139,037.61</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of October 31, 2018

Current Assets:

Cash and Cash Equivalents	\$ 125,396.89
Investments	\$ 5,111.22
Receivables	\$ 8,529.50
Total Current Assets	<u>\$ 139,037.61</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 2,350.91
Intergovernmental Payable	\$ 14,292.81
Compensated Absences	\$ -
Total Liabilities	<u>\$ 16,643.72</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 11,571.89
Committed Fund Balance- Tourism Division Operations	\$ 104,147.00
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 122,393.89</u>

Total Liabilities and Fund Balances	<u>\$ 139,037.61</u>
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Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance
 October 2018

	Oct 18	% of Budget	Annual Budget
Ordinary Income/Expense			
Income			
4000 · HOT FUND REVENUE			
4100 · County Hotel Occupancy Tax	0.00	0.0%	7,000.00
4200 · Occupancy Tax	32,495.86	15.47%	210,000.00
4300 · Other Income	98.62		
Total 4000 · HOT FUND REVENUE	32,594.48	15.02%	217,000.00
Total Income	32,594.48	15.02%	217,000.00
Expense			
5000 · HOT FUND EXPENDITURES			
5001 · Personnel Services			
5002 · Salary- Director	4,532.80	7.69%	58,938.00
5003 · Wages- Part Time Employees	697.00	2.98%	23,400.00
5004 · Payroll Tax- MC	75.83	6.35%	1,194.00
5005 · Payroll Tax- SS	324.24	6.35%	5,104.00
5006 · Payroll Tax- TWC	12.55	7.75%	162.00
5007 · TMRS Contribution	321.38	7.69%	4,179.00
5008 · Health Care	604.58	7.68%	7,874.00
Total 5001 · Personnel Services	6,568.38	6.51%	100,851.00
5050 · Other Charges & Services			
5051 · Lease- Visitors Center	1,987.00	8.08%	24,588.00
5052 · Marketing	3,949.92	5.64%	70,000.00
5053 · Office Supplies	0.00	0.0%	600.00
5054 · Arts- Public Art League	0.00	0.0%	6,500.00
5055 · Printing	0.00	0.0%	2,000.00
5056 · Postage	0.00	0.0%	1,500.00
5057 · Dues & Subscriptions	0.00	0.0%	1,200.00
5058 · Travel & Training	0.00	0.0%	2,500.00
5059 · Vehicle Maintenance	0.00	0.0%	1,000.00
Total 5050 · Other Charges & Services	5,936.92	5.4%	109,888.00
5100 · Capital Outlay			
5101 · Capital Outlay- Technology	0.00	0.0%	1,500.00
Total 5100 · Capital Outlay	0.00	0.0%	1,500.00
Total 5000 · HOT FUND EXPENDITURES	12,505.30	5.89%	212,239.00
Total Expense	12,505.30	5.89%	212,239.00
Net Ordinary Income	20,089.18	421.95%	4,761.00
Net Income	20,089.18	421.95%	4,761.00

Village of Salado, Hotel-Motel Fund
Check Listing

Date	Num	Name	As of October 31, 2018	Amount
10/01/2018	1417	Salado Chamber of Commerce	October 2018 Visitor's Center Lease	1,987.00
10/25/2018	1418	AJR Media Group	Digital Media Solutions- 4 Color, Domestic Programmatic, Web Display	2,083.37
10/25/2018	1419	FedEx	9/26/18 to State Fair of Texas GO Texan	15.64
				<u>4,086.01</u>
				<u><u>4,086.01</u></u>

Village of Salado - 600 Sewer Fund

11/12/18

Balance Sheet

Accrual Basis

As of October 31, 2018

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash in Bank	10,242.87
Total Checking/Savings	<u>10,242.87</u>
Accounts Receivable	2,990.00
Total Current Assets	<u>13,232.87</u>
Fixed Assets	
1500 · Wastewater Treatment Facility	1,233,506.00
1520 · Improvements	5,857.08
1599 · Accumulated Depreciation	-31,674.00
Total Fixed Assets	<u>1,207,689.08</u>
TOTAL ASSETS	<u><u>1,220,921.95</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	140.83
Other Current Liabilities	
2200 · Due to General Fund	-1,281.70
2300 · Sewer Deposits Payable	3,070.60
Total Other Current Liabilities	<u>1,788.90</u>
Total Current Liabilities	<u>1,929.73</u>
Total Liabilities	1,929.73
Equity	
32000 · Unrestricted Net Assets	1,210,456.44
Net Income	8,535.78
Total Equity	<u>1,218,992.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,220,921.95</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- STAGECOACH WASTEWATER FUND
As of October 31, 2018

Current Assets:

Cash and Cash Equivalents	\$ 10,242.87
Receivables	\$ 2,990.00
Total Current Assets	<u><u>\$ 13,232.87</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 140.83
Intergovernmental Payable	\$ (1,281.70)
Customer Deposits Payable	\$ 3,070.60
Total Liabilities	<u><u>\$ 1,929.73</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ 11,303.14
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 11,303.14</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 13,232.87</u></u>
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Village of Salado - 600 Sewer Fund
Profit & Loss Budget Performance
 October 2018

	Oct 18	% of Budget	Annual Budget
Ordinary Income/Expense			
Income			
4000 · STAGECOACH WW FUND REVENUE			
4001 · Monthly Service Fee	1,533.75	13.06%	11,745.00
4005 · Transfers In From General Fund	13,200.00	100.0%	13,200.00
4010 · Other Revenue	9.26		
Total 4000 · STAGECOACH WW FUND REVENUE	14,743.01	59.1%	24,945.00
Total Income	14,743.01	59.1%	24,945.00
Expense			
5000 · STAGECOACH WW FUND EXPENDITURES			
5300 · Other Charges & Services			
5301 · Contract Labor	0.00	0.0%	14,140.00
5303 · Office Supplies	0.00	0.0%	200.00
5304 · Postage	0.00	0.0%	100.00
5305 · Building Supplies	0.00	0.0%	100.00
5306 · Testing	192.30	3.67%	5,240.00
5307 · Sludge Disposal	1,590.00	22.85%	6,960.00
5308 · Equipment - R & M	170.83	3.42%	5,000.00
5310 · Insurance	2,384.10	99.34%	2,400.00
5311 · Training & Travel	0.00	0.0%	870.00
5312 · Permits	1,870.00		
5313 · Printing Expense	0.00	0.0%	100.00
Total 5300 · Other Charges & Services	6,207.23	17.68%	35,110.00
Total 5000 · STAGECOACH WW FUND EXPENDITURES	6,207.23	17.68%	35,110.00
Total Expense	6,207.23	17.68%	35,110.00
Net Ordinary Income	8,535.78	-83.97%	-10,165.00
Other Income/Expense			
Other Income			
9000 · FROM UNRESTRICTED GF BALANCE	0.00	0.0%	10,165.00
Total Other Income	0.00	0.0%	10,165.00
Net Other Income	0.00	0.0%	10,165.00
Net Income	8,535.78	100.0%	0.00

Village of Salado - 600 Sewer Fund
Check Listing
As of October 31, 2018

Date	Num	Name	Memo	Amount
10/04/2018	1293	Lawson Water & Wastewater Solutions	September 2018 Plant Operations	2,000.00
10/11/2018	1294	Environmental Monitoring Laboratory, LLC	September 2018 Testing	680.00
10/11/2018	1295	Lonestar Maintenance & Service, Inc.	Quarterly Chlorine Bottle Rental	30.00
10/17/2018	1296	USA Bluebook	Supplies	192.30
10/17/2018	1297	Wastewater Transport Services, LLC	Sludge Disposal	1,590.00
10/25/2018	1298	Texas Commission on Environmental Quality	FY 18-19 Permit	1,870.00
				<u>6,362.30</u>
				<u>6,362.30</u>

Village of Salado - 700 Permanent Improvement Bonds 2015

Balance Sheet

As of October 31, 2018

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon MMA xxx9401	505,722.44
1002 · Horizon Bond Disbursement x8630	1,168,844.39
1003 · Horizon '18 Bond Proceeds x9230	1,306,366.13
Total Checking/Savings	<u>2,980,932.96</u>
Other Current Assets	
2205 · Due To/From EDA Grant Fund	476,187.15
Total Other Current Assets	<u>476,187.15</u>
Total Current Assets	3,457,120.11
Fixed Assets	
1500 · Bond Amort Costs & CIP	188,115.47
1501 · Accum Amort- Bond Amortization	-25,082.00
1530 · Wastewater Treatment Facility	705,030.93
1531 · Accum Depr- Depreciation WWTP	-70,974.00
Total Fixed Assets	<u>797,090.40</u>
TOTAL ASSETS	<u><u>4,254,210.51</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	18,673.04
Total Current Liabilities	<u>18,673.04</u>
Long Term Liabilities	
2500 · '15 Permanent Improvement Bonds	7,865,000.00
2501 · '18 Permanent Improvement Bonds	2,350,000.00
Total Long Term Liabilities	<u>10,215,000.00</u>
Total Liabilities	10,233,673.04
Equity	
32000 · Unrestricted Net Assets	-4,508,990.26
Net Income	-1,470,472.27
Total Equity	<u>-5,979,462.53</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,254,210.51</u></u>

Village of Salado - 700 Permanent Improvement Bonds 2015

Profit & Loss

October 2018

	<u>Oct 18</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	3,801.38
Total Income	<u>3,801.38</u>
Expense	
6151 · Special Studies	6,218.04
6162 · Construction-Lines/Lift Station	517,859.46
6163 · Const- Plant, Discharge Line	942,681.15
6164 · Const- Administration & Staking	7,515.00
Total Expense	<u>1,474,273.65</u>
Net Ordinary Income	<u>-1,470,472.27</u>
Net Income	<u><u>-1,470,472.27</u></u>

Village of Salado - 700 Permanent Improvement Bonds 2015

Check Listing
As of October 31, 2018

Date	Num	Name	Memo	Amount
10/01/2018	1166	Zara Environmental LLC	Environmental Oversight for WW Line Construction Services Dec 2017 - Aug 2018	25,074.78
10/01/2018	1167	Wilmington Trust Fee Collections	Corporate Trust Advanced Flat Fee 9/15/18 - 9/14/19, Salado Perm Improvement Bonds 2015	350.00
10/11/2018	1168	Kasberg, Patrick & Associates, LP	September 2018 Professional Services	13,686.70
10/17/2018	1169	Matous Construction Ltd	September 2018 Construction	942,681.15
10/17/2018	1170	McLean Construction Inc.	September 2018 Construction	517,859.46
10/25/2018	1171	Vanir Construction Management, Inc.	September 2018 Professional Services	19,225.00
10/29/2018	1172	AC Electrical Services LLC	Repair broken conduit and replaced damaged wires on NE corner of Softball Field @ corner of Wes...	2,700.00
				<u>1,521,577.09</u>
				<u>1,521,577.09</u>

Village of Salado - 300 Interest and Sinking Fund

11/12/18

Balance Sheet

Accrual Basis

As of October 31, 2018

	<u>Oct 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	79,546.22
Total Checking/Savings	<u>79,546.22</u>
Other Current Assets	
1200 · Due To/From General Fund	92,168.72
Total Other Current Assets	<u>92,168.72</u>
Total Current Assets	<u>171,714.94</u>
TOTAL ASSETS	<u>171,714.94</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	81,206.19
Net Income	90,508.75
Total Equity	<u>171,714.94</u>
TOTAL LIABILITIES & EQUITY	<u>171,714.94</u>

Village of Salado - 300 Interest and Sinking Fund
Profit & Loss Budget Performance
 October 2018

	Oct 18	% of Budget	Annual Budget
Ordinary Income/Expense			
Income			
4000 · Property Tax Revenue	90,436.90	12.09%	748,126.00
4100 · Interest Income	71.85		
Total Income	90,508.75	12.1%	748,126.00
Expense			
6105 · 2015 Bond Principal	0.00	0.0%	355,000.00
6106 · 2015 Bond Interest	0.00	0.0%	221,088.00
6107 · 2018 Bond Principal	0.00	0.0%	75,000.00
6108 · 2018 Bond Interest	0.00	0.0%	97,038.00
Total Expense	0.00	0.0%	748,126.00
Net Ordinary Income	90,508.75	100.0%	0.00
Net Income	90,508.75	100.0%	0.00

Village of Salado - 300 Interest and Sinking Fund
Check Listing
As of October 31, 2018

Date	Num	Name	Memo	Amount
(No Checks Drawn This Period)				<u>0.00</u>
				<u>0.00</u>