

Village of Salado-General Fund

07/16/18

Balance Sheet

Accrual Basis

As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash In Bank FSBxxx3002	2,645.74
1002 · Horizon GF Operating xxx8101	797,907.28
1003 · Horizon Payroll xxx9962	2.81
1004 · Horizon Forfeiture xxx3514	1,385.68
1099 · Petty Cash	100.00
Total Checking/Savings	<u>802,041.51</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,238.41
Total 1100 · Investments	<u>4,238.41</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	258.83
1215 · Property Tax Receivable	5,033.38
1217 · Franchise Fee Receivable	14,127.99
1218 · Sales Tax Receivable	36,318.71
Total 1200 · Other receivables	<u>55,738.91</u>
1205 · Due To/From Other Funds	
1206 · Due From Fund 200 - Hotel/Motel	23,385.29
1208 · Due From Stagecoach Sewer Fund	1,334.20
Total 1205 · Due To/From Other Funds	<u>24,719.49</u>
1600 · Prepaid Expenses	250.00
Total Other Current Assets	<u>84,946.81</u>
Total Current Assets	<u>886,988.32</u>
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
Total Fixed Assets	<u>1,170,044.52</u>
Other Assets	
1900 · Cash and Investments - Restrict	
1903 · Restricted Funds, Equipment	48,000.00
Total 1900 · Cash and Investments - Restrict	<u>48,000.00</u>
Total Other Assets	<u>48,000.00</u>
TOTAL ASSETS	<u><u>2,105,032.84</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	37,077.99
Other Current Liabilities	
2100 · Payroll Liabilities	8,306.80
2200 · Due to other funds	
2201 · Due to I&S	2,233.55

Village of Salado-General Fund

07/16/18

Balance Sheet

Accrual Basis

As of June 30, 2018

	<u>Jun 30, 18</u>
Total 2200 · Due to other funds	2,233.55
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	4,561.47
Total 2700 · Deferred Revenue	4,561.47
2800 · Reserve for Special Projects	118,733.64
2860 · Reserved LEOSE funds	229.80
2862 · Reserved- Technology Fund	3,056.64
2863 · Reserved- Main Street Improv.	4,890.63
Total Other Current Liabilities	142,012.53
Total Current Liabilities	179,090.52
Long Term Liabilities	
2910 · Compensated Absences	16,892.61
Total Long Term Liabilities	16,892.61
Total Liabilities	195,983.13
Equity	
32000 · Retained Earnings	1,712,068.19
Net Income	196,981.52
Total Equity	1,909,049.71
TOTAL LIABILITIES & EQUITY	<u>2,105,032.84</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of June 30, 2018

Current Assets:

Cash and Cash Equivalents	\$ 802,041.51
Investments	\$ 4,238.41
Receivables	\$ 80,708.40
Total Current Assets	<u>\$ 886,988.32</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 37,077.99
Payroll Liabilities	\$ 8,306.80
Intergovernmental Payable	\$ 2,233.55
Deferred Revenues	\$ 4,561.47
Compensated Absences	\$ 16,892.61
Total Liabilities	<u>\$ 69,072.42</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 126,910.71
Committed Fund Balances	
Public Works	\$ 276,402.08
Future Grant Matches	\$ 172,751.30
Wastewater Operations	\$ 241,851.82
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 817,915.90</u>

Total Liabilities and Fund Balances	<u>\$ 886,988.32</u>
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Village of Salado-General Fund
Profit & Loss Budget Performance
June 2018

	Jun 18	Oct '17 - Jun 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	1,143.65	392,908.19	366,454.00	107.22%
4120 · Sales Tax Earned	32,787.79	346,190.30	387,000.00	89.46%
4130 · Mixed Beverages	0.00	11,969.03	15,000.00	79.79%
Total 4100 · Tax Revenue	33,931.44	751,067.52	768,454.00	97.74%
4150 · Franchise Fees				
4160 · Electric Franchise	1,000.00	111,375.61	130,000.00	85.67%
4165 · Telephone Franchise	46.26	12,490.72	30,500.00	40.95%
4170 · Waste Disposal Franchise Fee	0.00	8,023.26	16,500.00	48.63%
4175 · Cable Franchise	0.00	11,702.91	15,000.00	78.02%
4180 · Water Franchise	0.00	22,007.86	25,000.00	88.03%
Total 4150 · Franchise Fees	1,046.26	165,600.36	217,000.00	76.31%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	15.00	105.00	500.00	21.0%
4215 · Service Fees (Burn)	0.00	260.00	500.00	52.0%
4216 · Service Fees (Itinerant Vendor)	1,000.00	3,550.00	2,100.00	169.05%
4230 · Building Permit Fees	3,420.30	17,614.79	23,000.00	76.59%
4260 · Certificate of Occupancy	0.00	365.00	1,365.00	26.74%
4270 · Contractor Registration	250.00	4,855.00	4,000.00	121.38%
Total 4200 · Licenses, Permits, and Fees	4,685.30	26,749.79	31,465.00	85.01%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	4,643.29	17,573.30	20,000.00	87.87%
4315 · Zoning/Variances	265.00	770.00	1,250.00	61.6%
4320 · Pace Park Rental Fees	495.00	3,430.00	4,500.00	76.22%
4330 · LEOSE	0.00	911.24	900.00	101.25%
4340 · Crash Report Fees	12.00	198.10	250.00	79.24%
Total 4300 · Service Fees	5,415.29	22,882.64	26,900.00	85.07%
4700 · Investment and other income				
4780 · Interest Income	662.43	6,273.76	7,500.00	83.65%
4790 · Other Income	120.00	-156.35	1,000.00	-15.64%
Total 4700 · Investment and other income	782.43	6,117.41	8,500.00	71.97%
4400 · Fines and Forfeitures				
4425 · Court Fines	7,803.70	26,830.15	25,000.00	107.32%
4426 · Court Fines- NSFs and Overpmts	0.00	-2.90		
4427 · Court Costs- State Comptroller	-8,343.21	-12,194.97		
Total 4400 · Fines and Forfeitures	-539.51	14,632.28	25,000.00	58.53%
Total 4000 · GENERAL FUND REVENUE	45,321.21	987,050.00	1,077,319.00	91.62%
Total Income	45,321.21	987,050.00	1,077,319.00	91.62%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				

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

	Jun 18	Oct '17 - Jun 18	Annual Budget	% of Budget
5050 · Transfer Out- Stagecoach Sewer	0.00	39,571.99	39,571.99	100.0%
5100 · Personnel Services				
5101 · Village Administrator Salary	13,327.20	82,384.00	105,000.00	78.46%
5102 · City Secretary Salary	7,178.40	47,856.00	62,200.00	76.94%
5121 · Payroll Tax- MC Admin	297.32	1,888.48	2,424.40	77.9%
5122 · Payroll Tax- SS Admin	1,271.34	7,676.14	10,366.40	74.05%
5123 · Payroll Tax- TWC Admin	0.00	328.21	18.00	1,823.39%
5126 · TMRS Contributions- Admin	1,453.86	9,432.09	11,854.48	79.57%
5127 · Health Care- Admin	1,149.94	11,374.60	13,752.00	82.71%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	24,678.06	160,939.52	207,615.28	77.52%
5200 · Services				
5201 · Meeting Expense	32.00	348.16	1,000.00	34.82%
5202 · Bell Co Health Srvcs Contracts	0.00	5,465.00	5,085.00	107.47%
5203 · Printing Expense	0.00	391.00	1,500.00	26.07%
5204 · Telephone	537.21	4,759.43	6,212.00	76.62%
5205 · Equipment - Leased / Rented	295.77	2,724.09	3,550.00	76.74%
5206 · Interest Exp/Bank Fees	41.05	488.03	500.00	97.61%
5207 · BELLCAD	0.00	10,799.45	9,000.00	119.99%
5214 · Utilities	678.37	3,281.27	4,059.00	80.84%
5215 · Janitorial	317.00	2,853.00	3,804.00	75.0%
Total 5200 · Services	1,901.40	31,109.43	34,710.00	89.63%
5216 · Professional Fees				
5216-1 · Profess Fees - Planning	0.00	0.00	1,500.00	0.0%
5216-3 · Profess Fees - Accounting	1,435.00	23,700.00	35,900.00	66.02%
5216-4 · Profess Fees - Inspections	0.00	14,194.97	20,130.00	70.52%
5216-5 · Profess. Fees - Legal	2,154.00	12,754.04	45,000.00	28.34%
Total 5216 · Professional Fees	3,589.00	50,649.01	102,530.00	49.4%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	882.00	5,000.00	17.64%
5304 · Office Supplies	447.82	3,370.45	3,550.00	94.94%
5305 · Postage	105.00	2,134.15	2,200.00	97.01%
5306 · Building Supplies	0.00	193.93	750.00	25.86%
5307 · Building & Equipment - R & M	257.00	2,328.00	15,500.00	15.02%
5309 · Website	0.00	0.00	1,150.00	0.0%
5310 · Public Notices	284.00	1,180.72	5,000.00	23.61%
5311 · Insurance (TML Property & GL)	0.00	24,217.26	25,000.00	96.87%
5312 · Dues and Subscriptions	0.00	2,367.50	1,400.00	169.11%
5313 · Training & Travel	0.00	1,549.46	3,500.00	44.27%
5320 · Special Projects	0.00	5,000.00	8,000.00	62.5%
Total 5300 · Other Services & Charges	1,093.82	43,223.47	71,050.00	60.84%
5400 · Capital Outlay				
5401 · Equipment (IT)	0.00	7,196.32	8,000.00	89.95%
Total 5400 · Capital Outlay	0.00	7,196.32	8,000.00	89.95%

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

	Jun 18	Oct '17 - Jun 18	Annual Budget	% of Budget
Total 5000 · ADMINISTRATION DEPARTMENT	31,262.28	332,689.74	463,477.27	71.78%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	6,924.00	46,160.01	60,000.00	76.93%
5503 · Payroll Tax- MC Dev Svcs	100.40	669.32	870.00	76.93%
5504 · Payroll Tax- SS Dev Svcs	429.29	2,718.83	3,720.00	73.09%
5505 · Payroll Tax- TWC Dev Svcs	0.00	162.00	9.00	1,800.0%
5506 · TMRS Contributions- Dev Svcs	490.92	3,343.85	4,254.00	78.61%
5507 · Health Care- Dev Svcs	605.85	5,387.41	7,357.32	73.23%
Total 5501 · Personnel Services	8,550.46	58,441.42	76,210.32	76.68%
5600 · Other Services & Charges				
5601 · Travel & Training	0.00	261.36	500.00	52.27%
Total 5600 · Other Services & Charges	0.00	261.36	500.00	52.27%
5700 · Professional Fees				
5701 · General Engineering	947.60	8,856.92	5,000.00	177.14%
5702 · Zoning/Annexation	0.00	0.00	3,300.00	0.0%
5703 · Engineering- Plat Review	1,260.13	5,410.24	12,500.00	43.28%
Total 5700 · Professional Fees	2,207.73	14,267.16	20,800.00	68.59%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	10,758.19	72,969.94	97,510.32	74.83%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6002 · Contract	0.00	40,000.00	40,000.00	100.0%
6003 · Burn Fees	0.00	0.00	500.00	0.0%
Total 6001 · Fire Department	0.00	40,000.00	40,500.00	98.77%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	6,345.60	42,304.00	55,000.00	76.92%
6203 · Salary- Corporal	6,751.00	36,544.63	44,720.00	81.72%
6204 · Salary / Wages - Officers	13,140.00	88,344.00	112,320.00	78.65%
6205 · Officers - Overtime	1,107.00	5,446.89	7,000.00	77.81%
6206 · Longevity & Certif Pay	0.00	1,176.00	4,500.00	26.13%
6207 · Payroll Tax- MC PD	396.53	2,520.36	3,241.33	77.76%
6208 · Payroll Tax- SS PD	1,695.31	10,230.77	13,859.48	73.82%
6209 · Payroll Tax- TWC PD	0.00	812.87	45.00	1,806.38%
6210 · TMRS Contributions- PD	1,938.67	9,042.39	15,848.99	57.05%
6211 · Health Care- PD	3,680.40	31,498.59	36,786.00	85.63%
Total 6201 · Personnel Services	35,054.51	227,920.50	293,320.80	77.7%
6212 · Services				
6213 · Telephone	800.92	7,539.77	9,800.00	76.94%
6214 · Utilities	733.36	5,122.72	6,410.00	79.92%
6215 · Janitorial	150.00	1,350.00	1,800.00	75.0%
Total 6212 · Services	1,684.28	14,012.49	18,010.00	77.8%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	0.00	1,500.00	0.0%

Village of Salado-General Fund
Profit & Loss Budget Performance

June 2018

	Jun 18	Oct '17 - Jun 18	Annual Budget	% of Budget
6218 · Crime Prevention Supplies	0.00	0.00	500.00	0.0%
6219 · Auto Expenses	1,777.35	13,971.86	16,500.00	84.68%
6220 · Supplies	564.49	4,507.63	3,500.00	128.79%
6221 · Equipment Maintenance & Repair	119.00	2,967.34	2,000.00	148.37%
6222 · Building R & M	0.00	0.00	1,500.00	0.0%
6223 · Dues & Subscriptions	0.00	896.00	4,000.00	22.4%
6224 · Animal Control	0.00	180.00	1,000.00	18.0%
Total 6216 · Other Services & Charges	2,460.84	22,522.83	30,500.00	73.85%
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	0.00	0.00	12,000.00	0.0%
6227 · Capital Outlay- PD Equipment	2,936.00	2,936.00	5,000.00	58.72%
Total 6225 · Police - Capital Outlay	2,936.00	2,936.00	17,000.00	17.27%
Total 6200 · Police Department	42,135.63	267,391.82	358,830.80	74.52%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	4,500.00	6,000.00	75.0%
6552 · Prosecutor	675.09	2,580.27	6,000.00	43.01%
Total 6550 · Professional Fees	1,175.09	7,080.27	12,000.00	59.0%
6570 · Other Services & Charges				
6571 · Supplies	0.00	666.34	500.00	133.27%
6573 · Dues and Subscriptions	0.00	2,131.26	2,100.00	101.49%
6575 · Travel and Training	0.00	2,772.18	1,500.00	184.81%
Total 6570 · Other Services & Charges	0.00	5,569.78	4,100.00	135.85%
Total 6500 · Municipal Court	1,175.09	12,650.05	16,100.00	78.57%
Total 6000 · PUBLIC SAFETY DEPARTMENT	43,310.72	320,041.87	415,430.80	77.04%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	3,360.00	22,320.00	29,120.00	76.65%
7004 · Maintenance Worker- Overtime	63.00	315.00	1,400.00	22.5%
7005 · Payroll Tax- MC Maint	49.63	328.21	422.24	77.73%
7006 · Payroll Tax- SS Maint	212.18	1,338.85	1,805.44	74.16%
7007 · Payroll Tax- TWC Maint	0.00	162.00	9.00	1,800.0%
7008 · TMRS Contributions- Maint	242.69	1,639.38	2,064.61	79.4%
7009 · Healthcare- Maintenance	42.89	342.43	7,357.32	4.65%
7010 · Maint.- Certification Pay	0.00	0.00	900.00	0.0%
Total 7001 · Personnel Services	3,970.39	26,445.87	43,078.61	61.39%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	1,150.00	0.0%
7017 · Telephone	63.58	632.66	735.00	86.08%
7018 · Maint - R & M (Bldg)	76.98	1,646.02	1,000.00	164.6%
Total 7015 · Other Services & Charges	140.56	2,278.68	2,885.00	78.98%
Total 7000 · PUBLIC WORKS DEPARTMENT	4,110.95	28,724.55	45,963.61	62.49%
8000 · PARKS DEPARTMENT				
8001 · Services				

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

	Jun 18	Oct '17 - Jun 18	Annual Budget	% of Budget
8002 · Utilities	77.05	958.33	2,386.00	40.17%
Total 8001 · Services	77.05	958.33	2,386.00	40.17%
8010 · Other Services & Charges				
8011 · Supplies	118.10	1,680.76	3,500.00	48.02%
8012 · Auto Expenses	81.62	553.49	720.00	76.87%
8013 · Equipment Repair	0.00	1,312.74	2,000.00	65.64%
Total 8010 · Other Services & Charges	199.72	3,546.99	6,220.00	57.03%
Total 8000 · PARKS DEPARTMENT	276.77	4,505.32	8,606.00	52.35%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract labor	0.00	0.00	1,000.00	0.0%
9003 · Signage	0.00	39.46	800.00	4.93%
9004 · Auto Expense	81.62	686.86	1,500.00	45.79%
9005 · Equipment Repair	0.00	856.00	1,000.00	85.6%
9006 · Street Supplies	0.00	5,464.63	9,500.00	57.52%
Total 9001 · Other Services & Charges	81.62	7,046.95	13,800.00	51.07%
9050 · Services				
9051 · Utilities	1,102.19	9,490.11	11,295.00	84.02%
Total 9050 · Services	1,102.19	9,490.11	11,295.00	84.02%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	0.00	14,600.00	66,236.00	22.04%
9502 · Main Street Improvements	0.00	0.00	5,000.00	0.0%
Total 9500 · Capital Outlay	0.00	14,600.00	71,236.00	20.5%
Total 9000 · STREET DEPARTMENT	1,183.81	31,137.06	96,331.00	32.32%
Total GENERAL FUND EXPENDITURES	90,902.72	790,068.48	1,127,319.00	70.08%
Total Expense	90,902.72	790,068.48	1,127,319.00	70.08%
Net Ordinary Income	-45,581.51	196,981.52	-50,000.00	-393.96%
Other Income/Expense				
Other Income				
97000 · Use of Restricted Funds-Streets	0.00	0.00	50,000.00	0.0%
Total Other Income	0.00	0.00	50,000.00	0.0%
Net Other Income	0.00	0.00	50,000.00	0.0%
Net Income	-45,581.51	196,981.52	0.00	100.0%

Village of Salado-General Fund
Check Listing
 As of June 30, 2018

Date	Num	Name	Memo	Amount
1002 · Horizon GF Operating xxx8101				
06/12/2018	2354	BJ's Flower Shop	Flower Arrangement- Dankert BOA Retirement	72.00
06/12/2018	2355	Fuelman	May Fuel Charges	1,333.05
06/12/2018	2356	GT Distributors	PD Uniform Patches	135.00
06/12/2018	2357	InHouse Systems, Inc.	Alarm System Monitoring- June 2018	19.95
06/12/2018	2358	Keith's Ace Hardware	May Charges	220.56
06/12/2018	2359	Kwik Kopy	Business Cards- Michael Coggin, BOA	42.00
06/12/2018	2360	Salado Water Supply Corporation	Utilities: Water	133.15
06/12/2018	2361	Sam's Club	Sam's Purchases May 2018	368.02
06/12/2018	2362	SonicWALL Services	Comprehensive Gateway Security 7/6/18 - 7/6/19	299.00
06/12/2018	2363	Tax Appraisal District Of Bell County	Fourth Quarter Pmt- 2018 Taxing Unit Fee	2,748.00
06/12/2018	2364	The Reinalt-Thomas Corporation	PD Vehicle Maintenance	257.21
06/12/2018	2365	Verizon Wireless	Village Cell Phones	541.92
06/12/2018	2366	Salado Water Supply Corporation	4 Meters	20.00
06/13/2018			Funds Transfer- Payroll	25,001.17
06/14/2018	2367	Bojorquez Law Firm	Legal Services May 2018	922.09
06/14/2018	2368	Bureau Veritas	Inspection Fees May 2018	461.52
06/14/2018	2369	COBAN Technologies, Inc.	PD- Fusion System w/ 3 Yr Service Pkg	2,936.00
06/14/2018	2370	Eagle Disposal	Utilities: Garbage	112.50
06/14/2018	2371	Grande Communications	Internet Service	114.99
06/14/2018	2372	Just Say It!	Desk Plate	15.50
06/14/2018	2373	Kasberg, Patrick & Associates	May 2018 Services	1,772.68
06/14/2018	2374	Kristi Stegall	May Accounting Services	1,365.00
06/14/2018	2375	Star Awards Inc.	Engraved Pen/Case- K Manning Student Rep	32.00
06/14/2018	2376	Salado Village Voice Newspaper	Public Notices Published	435.00
06/14/2018	2377	Troy Radio Service	PD Vehicle- Swap Out Old Radio and Head w/ New Uni	507.00
06/21/2018	2378	Aflac	Employee Paid Additional Coverage	60.00
06/21/2018	2379	CenturyLink	City Hall Telephone	368.63
06/21/2018	2380	Don G. Engleking	Judicial Services- July 2018	500.00
06/21/2018	2381	InHouse Systems, Inc.	Alarm System Monitoring- PD- July 2018	19.95
06/21/2018	2382	CenturyLink	PD Telephone	380.87
Total 1002 · Horizon GF Operating xxx8101				<u>41,194.76</u>
TOTAL				<u>41,194.76</u>

Village of Salado, Hotel-Motel Fund

07/15/18

Balance Sheet

Accrual Basis

As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	98,908.40
Total Checking/Savings	<u>98,908.40</u>
Other Current Assets	
1200 · AR Taxes	8,529.50
1500 · Petty Cash	100.00
1100 · Investments	
1120 · TexPool	5,077.18
Total 1100 · Investments	<u>5,077.18</u>
Total Other Current Assets	<u>13,706.68</u>
Total Current Assets	<u>112,615.08</u>
TOTAL ASSETS	<u>112,615.08</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	1,000.00
Other Current Liabilities	
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	22,789.05
Total 2200 · Due To Other Funds	<u>22,789.05</u>
2205 · Unearned Revenue	3,987.37
Total Other Current Liabilities	<u>33,451.42</u>
Total Current Liabilities	<u>34,451.42</u>
Total Liabilities	34,451.42
Equity	
32000 · Retained Earnings	60,563.16
Net Income	17,600.50
Total Equity	<u>78,163.66</u>
TOTAL LIABILITIES & EQUITY	<u>112,615.08</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of June 30, 2018

Current Assets:

Cash and Cash Equivalents	\$ 99,008.40
Investments	\$ 5,077.18
Receivables	\$ 8,529.50
Total Current Assets	<u>\$ 112,615.08</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 1,000.00
Intergovernmental Payable	\$ 22,789.05
Compensated Absences	\$ -
Total Liabilities	<u>\$ 23,789.05</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 8,215.10
Committed Fund Balance- Tourism Division Operations	\$ 73,935.93
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 88,826.03</u>

Total Liabilities and Fund Balances	<u>\$ 112,615.08</u>
--------------------------------------------	-----------------------------

Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance
June 2018

	Jun 18	Oct '17 - Jun 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · HOT FUND REVENUE				
4100 · County Hotel Occupancy Tax	0.00	777.86	7,000.00	11.11%
4200 · Occupancy Tax	1,173.12	112,534.78	160,000.00	70.33%
4300 · Other Income	86.40	1,147.77	0.00	100.0%
Total 4000 · HOT FUND REVENUE	1,259.52	114,460.41	167,000.00	68.54%
Total Income	1,259.52	114,460.41	167,000.00	68.54%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	6,633.60	32,338.30	65,000.00	49.75%
5003 · Wages- Part Time Employees	1,170.00	6,816.63		
5004 · Payroll Tax- MC	113.16	685.11	942.50	72.69%
5005 · Payroll Tax- SS	483.82	2,774.41	4,030.00	68.84%
5006 · Payroll Tax- TWC	21.06	252.04	9.00	2,800.44%
5007 · TMRS Contribution	470.31	2,956.93	4,608.50	64.16%
5008 · Health Care	604.58	4,169.36	7,357.32	56.67%
Total 5001 · Personnel Services	9,496.53	49,992.78	81,947.32	61.01%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,987.00	17,883.00	24,588.00	72.73%
5052 · Marketing	0.00	29,474.79	60,196.00	48.97%
5053 · Office Supplies	0.00	105.58	268.68	39.3%
Total 5050 · Other Charges & Services	1,987.00	47,463.37	85,052.68	55.81%
Total 5000 · HOT FUND EXPENDITURES	11,483.53	97,456.15	167,000.00	58.36%
General				
Total Expense	11,483.53	97,456.15	167,000.00	58.36%
Net Ordinary Income	-10,224.01	17,004.26	0.00	100.0%
Net Income	-10,224.01	17,004.26	0.00	100.0%

Village of Salado, Hotel-Motel Fund
Check Listing
As of June 30, 2018

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
1005 · Horizon Operating xxx0314				
(No checks drawn this period)				
Total 1005 · Horizon Operating xxx0314				<u>0.00</u>
TOTAL				<u><u>0.00</u></u>

Village of Salado - 600 Sewer Fund

07/15/18

Balance Sheet

Accrual Basis

As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash in Bank	10,916.59
Total Checking/Savings	<u>10,916.59</u>
Accounts Receivable	1,050.00
Total Current Assets	<u>11,966.59</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>1,219,655.67</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	795.00
Other Current Liabilities	
2300 · Sewer Deposits Payable	3,070.60
Total Other Current Liabilities	<u>3,070.60</u>
Total Current Liabilities	<u>3,865.60</u>
Total Liabilities	3,865.60
Equity	1,215,790.07
TOTAL LIABILITIES & EQUITY	<u><u>1,219,655.67</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- STAGECOACH WASTEWATER FUND
As of June 30, 2018

Current Assets:

Cash and Cash Equivalents	\$ 10,916.59
Receivables	\$ 1,050.00
Total Current Assets	<u>\$ 11,966.59</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 795.00
Intergovernmental Payable	\$ -
Customer Deposits Payable	\$ 3,070.60
Total Liabilities	<u>\$ 3,865.60</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ 8,100.99
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 8,100.99</u>

Total Liabilities and Fund Balances	<u>\$ 11,966.59</u>
--------------------------------------------	---------------------

Village of Salado - 600 Sewer Fund
Profit & Loss Budget Performance

June 2018

	Jun 18	Oct '17 - Jun 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · STAGECOACH WW FUND REVENUE				
4001 · Monthly Service Fee	1,533.75	13,709.75	25,000.00	54.84%
4005 · Transfers In From General Fund	0.00	39,571.99	39,571.99	100.0%
4010 · Other Revenue	12.71	152.19		
Total 4000 · STAGECOACH WW FUND REVENUE	1,546.46	53,433.93	64,571.99	82.75%
Total Income	1,546.46	53,433.93	64,571.99	82.75%
Expense				
5000 · STAGECOACH WW FUND EXPENDITURES				
5100 · Utilities				
5101 · Electric	0.00	0.00	11,000.00	0.0%
5102 · Water	0.00	0.00	6,720.00	0.0%
Total 5100 · Utilities	0.00	0.00	17,720.00	0.0%
5200 · Professional Fees				
5201 · Profess Fees - Auditor	0.00	0.00	850.00	0.0%
5202 · Profess Fees - Legal	0.00	0.00	1,500.00	0.0%
Total 5200 · Professional Fees	0.00	0.00	2,350.00	0.0%
5300 · Other Charges & Services				
5301 · Contract Labor	0.00	20,200.00	30,000.00	67.33%
5302 · Auto Expenses	0.00	0.00	200.00	0.0%
5303 · Office Supplies	0.00	163.43	100.00	163.43%
5304 · Postage	0.00	0.00	100.00	0.0%
5305 · Building Supplies	0.00	0.00	100.00	0.0%
5306 · Testing	0.00	6,693.79	10,000.00	66.94%
5307 · Sludge Disposal	3,457.50	8,227.50	12,000.00	68.56%
5308 · Equipment - R & M	0.00	1,693.40	8,000.00	21.17%
5310 · Insurance	0.00	2,257.94	2,400.00	94.08%
5311 · Training & Travel	0.00	0.00	1,500.00	0.0%
5312 · Permits	0.00	1,870.00		
5313 · Printing Expense	0.00	0.00	100.00	0.0%
Total 5300 · Other Charges & Services	3,457.50	41,106.06	64,500.00	63.73%
Total 5000 · STAGECOACH WW FUND EXPENDITURES	3,457.50	41,106.06	84,570.00	48.61%
Total Expense	3,457.50	41,106.06	84,570.00	48.61%
Net Ordinary Income	-1,911.04	12,327.87	-19,998.01	-61.65%
Other Income/Expense				
Other Income				
9000 · FROM UNRESTRICTED GF BALANCE	0.00	0.00	19,998.01	0.0%
Total Other Income	0.00	0.00	19,998.01	0.0%
Net Other Income	0.00	0.00	19,998.01	0.0%
Net Income	-1,911.04	12,327.87	0.00	100.0%

Village of Salado - 600 Sewer Fund
Check Listing
As of June 30, 2018

Date	Num	Name	Memo	Amount
1001 - Cash in Bank				
06/14/2018	1277	Environmental Monitoring Laboratory, LLC	May Testing	779.00
06/21/2018	1278	Lawson Water & Wastewater Solutions	May 2018 Plant Operations	3,008.00
06/21/2018	1279	Wastewater Transport Services, LLC		<u>2,662.50</u>
Total 1001 - Cash in Bank				<u>6,449.50</u>
TOTAL				<u><u>6,449.50</u></u>

Village of Salado - 700 Permanent Improvement Bonds 2015

Balance Sheet

As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon MMA xxx9401	4,039,300.19
1002 · Horizon Bond Disbursement x8630	398,806.45
1003 · Horizon '18 Bond Proceeds x9230	<u>2,299,011.60</u>
Total Checking/Savings	6,737,118.24
Other Current Assets	
2205 · Due To/From EDA Grant Fund	<u>450,563.93</u>
Total Other Current Assets	<u>450,563.93</u>
Total Current Assets	7,187,682.17
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	<u>-70,974.00</u>
Total Fixed Assets	<u>797,090.40</u>
TOTAL ASSETS	<u><u>7,984,772.57</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	<u>396,047.23</u>
Total Current Liabilities	396,047.23
Long Term Liabilities	
2500 · '15 Permanent Improvement Bonds	7,865,000.00
2501 · '18 Permanent Improvement Bonds	<u>2,350,000.00</u>
Total Long Term Liabilities	<u>10,215,000.00</u>
Total Liabilities	10,611,047.23
Equity	<u>-2,626,274.66</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,984,772.57</u></u>

Village of Salado - 700 Permanent Improvement Bonds 2015
Profit & Loss Budget Performance
 June 2018

	Jun 18	Oct '17 - Jun 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Interest Income	5,729.79	49,073.47		
Total Income	5,729.79	49,073.47		
Expense				
6150 · Bond Issuance Fees	0.00	53,600.00	154,912.00	34.6%
6151 · Special Studies	4,027.30	44,152.18	60,818.00	72.6%
6152 · State/Fed Clearances, Permit	0.00	0.00	25,125.00	0.0%
6153 · Land Acquisition	0.00	0.00	15,000.00	0.0%
6154 · Easements/ROW/Boundary Survey	0.00	0.00	63,487.00	0.0%
6155 · Design -WW Plant/Discharge Line	0.00	0.00	183,354.00	0.0%
6156 · Design-Royal Street	0.00	2,830.00	34,590.00	8.18%
6159 · Electrical Eng & Geotech	0.00	0.00	75,300.00	0.0%
6160 · Existing Plant Decommissioning	0.00	160.00	162,800.00	0.1%
6161 · Bidding and Award	0.00	25,594.23	22,500.00	113.75%
6162 · Construction-Lines/Lift Station	157,021.92	1,289,394.72	2,230,000.00	57.82%
6163 · Const- Plant, Discharge Line	184,580.99	1,151,637.17	2,649,700.00	43.46%
6164 · Const- Administration & Staking	10,160.00	125,072.50	65,400.00	191.24%
6165 · On Site Representation	19,450.00	112,662.50	100,000.00	112.66%
6166 · Plan Review	0.00	0.00	6,391.00	0.0%
6167 · Buildings and Equipment	0.00	0.00	250,000.00	0.0%
6168 · Other	0.00	5,891.09	88,064.00	6.69%
Total Expense	375,240.21	2,810,994.39	6,187,441.00	45.43%
Net Ordinary Income	-369,510.42	-2,761,920.92	-6,187,441.00	44.64%
Net Income	-369,510.42	-2,761,920.92	-6,187,441.00	44.64%

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Village of Salado - 700 Permanent Improvement Bonds 2015

Accrual Basis

Check Listing

As of June 30, 2018

Date	Num	Name	Memo	Amount
1002 · Horizon Bond Disbursement x8630				
06/12/2018	1139	Matous Construction Ltd		377,521.94
06/12/2018	1140	McLean Construction Inc.		187,832.16
06/14/2018	1141	Kasberg, Patrick & Associates, LP		29,914.00
06/14/2018	1142	Salado Village Voice, Inc.	Public Notice- 5/31/18 Hearing: Wastewater Impact Fee	393.00
06/14/2018	1143	HDR Engineering, Inc.	Wastewater Rate and Impact Fee Development	1,540.30
06/30/2018			Deposit	
Total 1002 · Horizon Bond Disbursement x8630				<u>597,201.40</u>
TOTAL				<u>597,201.40</u>

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of June 30, 2018

	<u>Jun 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	535,645.36
Total Checking/Savings	<u>535,645.36</u>
Other Current Assets	
1200 · Due To/From General Fund	2,233.55
Total Other Current Assets	<u>2,233.55</u>
Total Current Assets	<u>537,878.91</u>
TOTAL ASSETS	<u>537,878.91</u>
LIABILITIES & EQUITY	
Equity	537,878.91
TOTAL LIABILITIES & EQUITY	<u>537,878.91</u>

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

	Jun 18	Oct '17 - Jun 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	1,715.86	609,763.18	576,231.00	105.82%
4100 · Interest Income	425.24	2,713.61		
Total Income	2,141.10	612,476.79	576,231.00	106.29%
Expense				
6105 · Bond Principal	0.00	0.00	345,000.00	0.0%
6125 · Bond Interest	0.00	115,615.50	231,231.00	50.0%
Total Expense	0.00	115,615.50	576,231.00	20.06%
Net Ordinary Income	2,141.10	496,861.29	0.00	100.0%
Net Income	2,141.10	496,861.29	0.00	100.0%

Village of Salado - 300 Interest and Sinking Fund
Check Listing
As of June 30, 2018

Date	Num	Name	Memo	Amount
1001 · Horizon xxxx7846				
(No Checks Drawn This Period)				
Total 1001 · Horizon xxxx7846				0.00
TOTAL				0.00