

Village of Salado-General Fund

Balance Sheet

10/11/18

As of September 30, 2018

Accrual Basis

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · FSB/BancorpSouth xxx3002	2,646.07
1002 · Horizon GF Operating xxx8101	733,419.87
1003 · Horizon Payroll xxx9962	5,477.99
1004 · Horizon Forfeiture xxx3514	1,386.54
1005 · Regent Bank Escrow- PD Vehicle	37,304.48
1099 · Petty Cash	100.00
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Total Checking/Savings	780,334.95
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,259.13
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Total 1100 · Investments	4,259.13
1200 · Other receivables	
1213 · Credit Card Payments Receivable	1,291.52
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	56,771.60
1205 · Due To/From Other Funds	
1206 · Due From Fund 200 - Hotel/Motel	7,724.43
1208 · Due From Stagecoach Sewer Fund	-3,665.80
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Total 1205 · Due To/From Other Funds	4,058.63
1600 · Prepaid Expenses	250.00
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Total Other Current Assets	65,339.36
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Total Current Assets	845,674.31
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
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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
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Total Other Assets	48,000.00
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TOTAL ASSETS	2,063,718.83
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LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	22,863.01
Other Current Liabilities	
2100 · Payroll Liabilities	5,941.00

Village of Salado-General Fund

Balance Sheet

As of September 30, 2018

10/11/18

Accrual Basis

	<u>Sep 30, 18</u>
2200 · Due to other funds	
2201 · Due to I&S	1,731.82
Total 2200 · Due to other funds	1,731.82
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
2850 · Escrow Liability	37,273.85
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	176,418.85
Total Current Liabilities	199,281.86
Long Term Liabilities	
2910 · Compensated Absences	16,892.61
Total Long Term Liabilities	16,892.61
Total Liabilities	216,174.47
Equity	
32000 · Retained Earnings	1,707,220.03
Net Income	140,324.33
Total Equity	1,847,544.36
TOTAL LIABILITIES & EQUITY	2,063,718.83

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

Current Assets:

Cash and Cash Equivalents	\$ 780,334.95
Investments	\$ 4,259.13
Receivables	\$ 61,080.23
Total Current Assets	<u>\$ 845,674.31</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 22,863.01
Payroll Liabilities	\$ 5,941.00
Intergovernmental Payable	\$ 1,731.82
Deferred Revenues	\$ 4,561.47
Compensated Absences	\$ 16,892.61
Total Liabilities	<u>\$ 51,989.91</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 176,418.85
Committed Fund Balances	
Public Works	\$ 246,906.22
Future Grant Matches	\$ 154,316.39
Wastewater Operations	\$ 216,042.94
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 793,684.40</u>

Total Liabilities and Fund Balances	<u>\$ 845,674.31</u>
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Village of Salado-General Fund
Profit & Loss Budget Performance
September 2018

	Sep 18	Oct '17 - Sep 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	1,208.44	394,984.84	394,984.84	100.0%
4120 · Sales Tax Earned	37,895.46	464,724.50	464,724.50	100.0%
4130 · Mixed Beverages	0.00	16,680.39	16,680.39	100.0%
Total 4100 · Tax Revenue	39,103.90	876,389.73	876,389.73	100.0%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	111,375.61	111,375.61	100.0%
4165 · Telephone Franchise	5,285.00	11,410.65	24,000.00	47.54%
4170 · Waste Disposal Franchise Fee	0.00	10,648.00	16,500.00	64.53%
4175 · Cable Franchise	6,492.39	25,656.63	25,656.63	100.0%
4180 · Water Franchise	0.00	30,255.81	30,255.81	100.0%
Total 4150 · Franchise Fees	11,777.39	189,346.70	207,788.05	91.13%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	30.00	165.00	200.00	82.5%
4215 · Service Fees (Burn)	40.00	300.00	300.00	100.0%
4216 · Service Fees (Itinerant Vendor)	100.00	3,875.00	3,775.00	102.65%
4230 · Building Permit Fees	6,684.31	27,082.88	25,000.00	108.33%
4260 · Certificate of Occupancy	450.00	1,175.00	1,000.00	117.5%
4270 · Contractor Registration	550.00	5,990.00	5,790.00	103.45%
Total 4200 · Licenses, Permits, and Fees	7,854.31	38,587.88	36,065.00	107.0%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	1,519.78	19,079.15	19,000.00	100.42%
4315 · Zoning/Variances	250.00	1,020.00	900.00	113.33%
4320 · Pace Park Rental Fees	205.00	4,669.00	4,800.00	97.27%
4330 · LEOSE	0.00	911.24	911.24	100.0%
4340 · Crash Report Fees	30.10	240.20	250.00	96.08%
Total 4300 · Service Fees	2,004.88	25,919.59	25,861.24	100.23%
4700 · Investment and other income				
4780 · Interest Income	616.36	8,262.64	8,000.00	103.28%
4790 · Other Income	2,472.11	4,970.41	2,498.30	198.95%
Total 4700 · Investment and other income	3,088.47	13,233.05	10,498.30	126.05%
4400 · Fines and Forfeitures				
	7,641.10	30,589.78	27,000.00	113.3%
Total 4000 · GENERAL FUND REVENUE	71,470.05	1,174,066.73	1,183,602.32	99.19%
Total Income	71,470.05	1,174,066.73	1,183,602.32	99.19%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5050 · Transfer Out- Stagecoach Sewer	5,000.00	49,571.99	49,571.99	100.0%
5100 · Personnel Services				
5101 · Village Administrator Salary	8,884.80	109,038.40	109,038.40	100.0%
5102 · City Secretary Salary	4,785.60	62,212.80	62,212.80	100.0%

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

	Sep 18	Oct '17 - Sep 18	Annual Budget	% of Budget
5121 · Payroll Tax- MC Admin	198.22	2,483.15	2,483.15	100.0%
5122 · Payroll Tax- SS Admin	847.57	10,218.84	10,218.84	100.0%
5123 · Payroll Tax- TWC Admin	0.00	328.21	328.21	100.0%
5126 · TMRS Contributions- Admin	969.24	12,339.81	12,339.71	100.0%
5127 · Health Care- Admin	1,231.82	15,069.56	14,824.42	101.65%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	16,917.25	211,690.77	213,445.53	99.18%
5200 · Services				
5201 · Meeting Expense	17.00	565.16	600.00	94.19%
5202 · Bell Co Health Svcs Contracts	0.00	5,465.00	5,465.00	100.0%
5203 · Printing Expense	0.00	433.00	1,000.00	43.3%
5204 · Telephone	621.70	6,506.28	6,470.00	100.56%
5205 · Equipment - Leased / Rented	295.77	3,668.30	3,750.00	97.82%
5206 · Interest Exp/Bank Fees	41.05	632.45	625.00	101.19%
5207 · BELLCAD	0.00	10,799.45	10,799.45	100.0%
5214 · Utilities	333.42	4,251.59	5,300.00	80.22%
5215 · Janitorial	157.00	3,644.00	3,804.00	95.79%
Total 5200 · Services	1,465.94	35,965.23	37,813.45	95.11%
5216 · Professional Fees				
5216-1 · Profess Fees - Planning	0.00	0.00	0.00	0.0%
5216-3 · Profess Fees - Accounting	2,030.00	28,985.00	29,000.00	99.95%
5216-4 · Profess Fees - Inspections	692.28	24,111.98	25,630.00	94.08%
5216-5 · Profess. Fees - Legal	0.00	18,864.75	20,000.00	94.32%
Total 5216 · Professional Fees	2,722.28	71,961.73	74,630.00	96.43%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	882.00	5,000.00	17.64%
5304 · Office Supplies	1,319.16	5,388.86	4,550.00	118.44%
5305 · Postage	-186.47	2,594.68	3,100.00	83.7%
5306 · Building Supplies	0.00	193.93	500.00	38.79%
5307 · Building & Equipment - R & M	270.17	3,629.47	4,000.00	90.74%
5309 · Website	1,200.00	1,200.00	1,150.00	104.35%
5310 · Public Notices	95.50	1,748.22	2,500.00	69.93%
5311 · Insurance (TML Property & GL)	0.00	24,217.26	24,217.26	100.0%
5312 · Dues and Subscriptions	0.00	2,367.50	2,367.50	100.0%
5313 · Training & Travel	0.00	1,712.96	1,712.96	100.0%
5320 · Special Projects	4,600.00	14,100.00	14,100.00	100.0%
Total 5300 · Other Services & Charges	7,298.36	58,034.88	63,197.72	91.83%
5400 · Capital Outlay				
5401 · Equipment (IT)	0.00	7,196.32	7,196.32	100.0%
Total 5400 · Capital Outlay	0.00	7,196.32	7,196.32	100.0%
Total 5000 · ADMINISTRATION DEPARTMENT	33,403.83	434,420.92	445,855.01	97.44%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,616.00	60,008.01	60,008.01	100.0%

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

	Sep 18	Oct '17 - Sep 18	Annual Budget	% of Budget
5503 · Payroll Tax- MC Dev Svcs	66.93	870.11	870.11	100.0%
5504 · Payroll Tax- SS Dev Svcs	286.19	3,577.40	3,577.40	100.0%
5505 · Payroll Tax- TWC Dev Svcs	0.00	162.00	162.00	100.0%
5506 · TMRS Contributions- Dev Svcs	327.28	4,325.69	4,325.69	100.0%
5507 · Health Care- Dev Svcs	605.85	7,204.96	7,204.96	100.0%
Total 5501 · Personnel Services	5,902.25	76,148.17	76,148.17	100.0%
5600 · Other Services & Charges				
5601 · Travel & Training	0.00	261.36	261.36	100.0%
Total 5600 · Other Services & Charges	0.00	261.36	261.36	100.0%
5700 · Professional Fees				
5701 · General Engineering	1,282.62	11,999.73	12,000.00	100.0%
5703 · Engineering- Plat Review	300.03	6,262.82	9,000.00	69.59%
Total 5700 · Professional Fees	1,582.65	18,262.55	21,000.00	86.97%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	7,484.90	94,672.08	97,409.53	97.19%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6002 · Contract	0.00	40,000.00	40,000.00	100.0%
6003 · Burn Fees	0.00	455.00	500.00	91.0%
Total 6001 · Fire Department	0.00	40,455.00	40,500.00	99.89%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	4,230.40	54,995.20	54,995.20	100.0%
6203 · Salary- Corporal	0.00	36,544.63	36,544.63	100.0%
6204 · Salary / Wages - Officers	14,148.00	124,677.00	124,677.00	100.0%
6205 · Officers - Overtime	1,930.50	9,240.39	9,240.39	100.0%
6206 · Longevity & Certif Pay	0.00	1,176.00	1,176.00	100.0%
6207 · Payroll Tax- MC PD	294.46	3,286.20	3,286.20	100.0%
6208 · Payroll Tax- SS PD	1,259.14	13,505.46	13,505.46	100.0%
6209 · Payroll Tax- TWC PD	60.10	957.29	957.29	100.0%
6210 · TMRS Contributions- PD	1,439.92	12,787.20	12,787.20	100.0%
6211 · Health Care- PD	3,159.78	40,227.81	38,737.46	103.85%
Total 6201 · Personnel Services	26,522.30	297,397.18	295,906.83	100.5%
6212 · Services				
6213 · Telephone	848.89	10,068.43	10,040.00	100.28%
6214 · Utilities	744.47	7,360.31	7,370.00	99.87%
6215 · Janitorial	150.00	1,800.00	1,800.00	100.0%
Total 6212 · Services	1,743.36	19,228.74	19,210.00	100.1%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	239.80	239.80	100.0%
6218 · Crime Prevention Supplies	0.00	0.00	0.00	0.0%
6219 · Auto Expenses	1,446.87	17,568.83	18,700.00	93.95%
6220 · Supplies	414.95	5,768.71	5,700.00	101.21%
6221 · Equipment Maintenance & Repair	119.00	3,324.34	3,460.00	96.08%
6222 · Building R & M	0.00	0.00	0.00	0.0%

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

	Sep 18	Oct '17 - Sep 18	Annual Budget	% of Budget
6223 · Dues & Subscriptions	0.00	1,061.00	4,461.00	23.78%
6224 · Animal Control	0.00	180.00	180.00	100.0%
Total 6216 · Other Services & Charges	1,980.82	28,142.68	32,740.80	85.96%
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	0.00	13,368.11	14,018.11	95.36%
6227 · Capital Outlay- PD Equipment	0.00	7,492.61	7,492.61	100.0%
Total 6225 · Police - Capital Outlay	0.00	20,860.72	21,510.72	96.98%
Total 6200 · Police Department	30,246.48	365,629.32	369,368.35	98.99%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	6,000.00	6,000.00	100.0%
6552 · Prosecutor	0.00	3,985.45	4,500.00	88.57%
Total 6550 · Professional Fees	500.00	9,985.45	10,500.00	95.1%
6570 · Other Services & Charges				
6571 · Supplies	0.00	666.34	666.34	100.0%
6573 · Dues and Subscriptions	0.00	2,131.26	2,131.26	100.0%
6575 · Travel and Training	0.00	2,772.18	2,772.18	100.0%
Total 6570 · Other Services & Charges	0.00	5,569.78	5,569.78	100.0%
Total 6500 · Municipal Court	500.00	15,555.23	16,069.78	96.8%
Total 6000 · PUBLIC SAFETY DEPARTMENT	30,746.48	421,639.55	425,938.13	98.99%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,268.00	29,138.00	29,138.00	100.0%
7004 · Maintenance Worker- Overtime	0.00	399.00	399.00	100.0%
7005 · Payroll Tax- MC Maint	32.89	428.29	428.29	100.0%
7006 · Payroll Tax- SS Maint	140.62	1,766.78	1,766.78	100.0%
7007 · Payroll Tax- TWC Maint	0.00	162.00	162.00	100.0%
7008 · TMRS Contributions- Maint	160.80	2,128.73	2,128.73	100.0%
7009 · Healthcare- Maintenance	42.89	471.10	471.10	100.0%
Total 7001 · Personnel Services	2,645.20	34,493.90	34,493.90	100.0%
7015 · Other Services & Charges				
7017 · Telephone	62.53	819.25	825.00	99.3%
7018 · Maint - R & M (Bldg)	309.05	1,637.05	1,506.50	108.67%
Total 7015 · Other Services & Charges	371.58	2,456.30	2,331.50	105.35%
Total 7000 · PUBLIC WORKS DEPARTMENT	3,016.78	36,950.20	36,825.40	100.34%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	49.02	1,286.43	1,320.00	97.46%
Total 8001 · Services	49.02	1,286.43	1,320.00	97.46%
8010 · Other Services & Charges				
8011 · Supplies	130.55	2,129.38	2,500.00	85.18%
8012 · Auto Expenses	0.00	736.45	736.45	100.0%
8013 · Equipment Repair	106.93	1,908.35	2,000.00	95.42%
Total 8010 · Other Services & Charges	237.48	4,774.18	5,236.45	91.17%

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

	Sep 18	Oct '17 - Sep 18	Annual Budget	% of Budget
Total 8000 · PARKS DEPARTMENT	286.50	6,060.61	6,556.45	92.44%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9003 · Signage	0.00	39.46	250.00	15.78%
9004 · Auto Expense	0.00	869.82	1,000.00	86.98%
9005 · Equipment Repair	0.00	856.00	856.00	100.0%
9006 · Street Supplies	0.00	9,543.72	9,600.00	99.41%
Total 9001 · Other Services & Charges	0.00	11,309.00	11,706.00	96.61%
9050 · Services				
9051 · Utilities	1,590.28	14,090.04	12,890.00	109.31%
Total 9050 · Services	1,590.28	14,090.04	12,890.00	109.31%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	0.00	14,600.00	66,236.00	22.04%
Total 9500 · Capital Outlay	0.00	14,600.00	66,236.00	22.04%
Total 9000 · STREET DEPARTMENT	1,590.28	39,999.04	90,832.00	44.04%
Total GENERAL FUND EXPENDITURES	76,528.77	1,033,742.40	1,103,416.52	93.69%
Total Expense	76,528.77	1,033,742.40	1,103,416.52	93.69%
Net Ordinary Income	-5,058.72	140,324.33	80,185.80	175.0%
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	-5,058.72	140,324.33	130,185.80	107.79%

Village of Salado-General Fund
 Check Listing

Date	Num	Name	As of September 30, 2018	Memo	Amount
09/03/2018				Funds Transfer to Payroll Account	5,114.35
09/04/2018	2457	Cirro Energy		Utilities: Electric	2,043.93
09/04/2018	2458	Jani-King of Austin		September Contracted Services	467.00
09/04/2018	2459	Salado Water Supply Corporation		Utilities: Water	352.21
09/04/2018	2460	Sam's Club		Sam's Purchases July 2018	231.28
09/04/2018				Funds Transfer to Payroll Account	25,446.22
09/06/2018				Funds Transfer to Payroll Account	378.65
09/07/2018	2461	Citizens National Bank		First Annual Lease Purchase Payment- New PD Vehicle	13,368.11
09/11/2018	2462	American Fire & Safety, Inc.		Fire Extinguisher Inspection and Repairs, Cust #2949	178.50
09/11/2018	2463	Bureau Veritas		Inspection Fees	2,770.69
09/11/2018	2464	Dahill		Copier- Overage Charge June through Aug 2018	56.90
09/11/2018	2465	Eagle Disposal		Utilities: Garbage	112.50
09/11/2018	2466	Fuelman		August Fuel Charges, Acct BG114126	1,069.10
09/11/2018	2467	Grande Communications		Internet Service	114.99
09/11/2018	2468	Just Say It!		Name Plate for Alderman	17.00
09/11/2018	2469	Kasberg, Patrick & Associates		General Services August 2018	2,100.21
09/11/2018	2470	Keith's Ace Hardware		August Charges	105.86
09/11/2018	2471	Kristi Stegall		August 2018 Services Provided	1,610.00
09/11/2018	2472	Lowe's		Asphalt Purchased for Street Repairs	979.09
09/11/2018	2473	M & B Auto Repair, Inc.		2010 Ford F150 Service (Oil Change, Replace Front Brake Pads, Rotate Tires)	207.67
09/11/2018	2474	Salado Village Voice Newspaper		Public Notices	583.00
09/11/2018	2475	Tax Appraisal District Of Bell County		2019 Taxing Unit Fee- First Quarter (Based on Estimated Levy)	2,994.75
09/11/2018	2476	Verizon Wireless		Village Cell Phones	535.48
09/11/2018	2477	Playground and Shade Structures, Inc.		Replacement and Install of cable for playground suspension bridge	420.00
09/18/2018				Funds Transfer to Payroll Account	21,308.80
09/20/2018	2478	Bojorquez Law Firm		Legal Services Provided	1,796.09
09/20/2018	2479	Card Service Center		Credit Card Transactions August 2018	1,661.15
09/20/2018	2480	CenturyLink		City Hall Telephone	440.86
09/20/2018	2481	FP Mailing Solutions		For Postage Meter	105.00
09/20/2018	2482	McLennan Community College		Officer Guthrie- CIT Class- LEOSE	75.00
09/20/2018	2483	SymbolArts		PD- Badges	325.00
09/20/2018	2484	Texas Municipal League		Member Services 12/1/18 - 11/30/19	745.00
09/20/2018	2485	TML MultiState Intergovernmental		Employee Health Care Coverage Sept 2018	5,735.99
09/20/2018	2486	United Ag & Turf		Mower Repairs	85.14
09/20/2018	2487	Xerox Financial Services		Copier Lease	295.77
09/20/2018	2488	CenturyLink		PD Telephone	429.23
09/28/2018				Funds Transfer to Payroll Account	5,475.07
					99,735.59
					99,735.59

Village of Salado, Hotel-Motel Fund
Balance Sheet
As of September 30, 2018

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	96,797.71
Total Checking/Savings	<u>96,797.71</u>
Other Current Assets	
1200 · AR Taxes	8,529.50
1500 · Petty Cash	100.00
1100 · Investments	
1120 · TexPool	5,101.93
Total 1100 · Investments	<u>5,101.93</u>
Total Other Current Assets	<u>13,731.43</u>
Total Current Assets	<u>110,529.14</u>
TOTAL ASSETS	<u>110,529.14</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	7,724.43
Total 2200 · Due To Other Funds	<u>7,724.43</u>
2205 · Unearned Revenue	3,987.37
Total Other Current Liabilities	<u>18,386.80</u>
Total Current Liabilities	<u>18,386.80</u>
Total Liabilities	18,386.80
Equity	
32000 · Retained Earnings	60,563.16
Net Income	31,579.18
Total Equity	<u>92,142.34</u>
TOTAL LIABILITIES & EQUITY	<u>110,529.14</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 96,897.71
Investments	\$ 5,101.93
Receivables	\$ 8,529.50
Total Current Assets	<u>\$ 110,529.14</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ -
Intergovernmental Payable	\$ 7,724.43
Compensated Absences	\$ -
Total Liabilities	<u>\$ 7,724.43</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 9,612.97
Committed Fund Balance- Tourism Division Operations	\$ 86,516.74
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 102,804.71</u>

Total Liabilities and Fund Balances	<u>\$ 110,529.14</u>
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Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance

September 2018

	Sep 18	Oct '17 - Sep 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · HOT FUND REVENUE				
4100 · County Hotel Occupancy Tax	637.35	1,415.21	8,000.00	17.69%
4200 · Occupancy Tax	3,469.96	159,108.67	157,748.27	100.86%
4300 · Other Income	94.76	15,280.06	15,185.30	100.62%
Total 4000 · HOT FUND REVENUE	4,202.07	175,803.94	180,933.57	97.17%
Total Income	4,202.07	175,803.94	180,933.57	97.17%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	4,422.40	45,605.50	45,605.30	100.0%
5003 · Wages- Part Time Employees	720.00	8,246.63	8,246.63	100.0%
5004 · Payroll Tax- MC	74.57	898.22	898.22	100.0%
5005 · Payroll Tax- SS	318.83	3,685.64	3,685.64	100.0%
5006 · Payroll Tax- TWC	12.96	277.78	277.78	100.0%
5007 · TMRS Contribution	313.54	3,897.55	3,897.55	100.0%
5008 · Health Care	604.58	5,983.10	5,983.10	100.0%
Total 5001 · Personnel Services	6,466.88	68,594.42	68,594.22	100.0%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,987.00	23,844.00	24,588.00	96.97%
5052 · Marketing	5,902.97	51,680.76	60,196.00	85.85%
5053 · Office Supplies	0.00	105.58	105.58	100.0%
Total 5050 · Other Charges & Services	7,889.97	75,630.34	84,889.58	89.09%
Total 5000 · HOT FUND EXPENDITURES	14,356.85	144,224.76	153,483.80	93.97%
Total Expense	14,356.85	144,224.76	153,483.80	93.97%
Net Ordinary Income	-10,154.78	31,579.18	27,449.77	115.04%
Net Income	-10,154.78	31,579.18	27,449.77	115.04%

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10/11/18
Accrual Basis

Village of Salado, Hotel-Motel Fund Check Listing

Date	Num	Name	As of September 30, 2018 Memo	Amount
09/07/2018	1411	Texas Fingerstyle Guitar Association	Present Fee Concert on Sept 8th at Civic Theatre	750.00
09/13/2018			Funds Transfer to General Fund for Payroll/Benefits	5,391.65
09/20/2018	1412	BMI	Account Number 1939456-Music License	349.00
09/20/2018	1413	DMN Media	Programmatic Social Media- Facebook	363.64
09/20/2018	1414	SignAd Outdoor	Digital Advertising Contract 9/1/18 - 8/30/19- Two Locations	11,700.00
09/20/2018	1415	The Dallas Morning News	Sept '18 Advertising- Chocolate & Wine Festival	1,000.00
09/20/2018	1416	Visit Widget LLC	System Setup- PLUS Plan and Landing Page- visitsaladotexas.com	4,000.00
				<u>23,554.29</u>
				<u>23,554.29</u>

Village of Salado - 600 Sewer Fund

10/11/18

Balance Sheet

Accrual Basis

As of September 30, 2018

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash in Bank	1,922.16
Total Checking/Savings	<u>1,922.16</u>
Accounts Receivable	<u>2,930.00</u>
Total Current Assets	<u>4,852.16</u>
Fixed Assets	
1500 · Wastewater Treatment Facility	1,233,506.00
1520 · Improvements	5,857.08
1599 · Accumulated Depreciation	<u>-31,674.00</u>
Total Fixed Assets	<u>1,207,689.08</u>
TOTAL ASSETS	<u><u>1,212,541.24</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	2,680.00
Other Current Liabilities	
2200 · Due to General Fund	-3,665.80
2300 · Sewer Deposits Payable	<u>3,070.60</u>
Total Other Current Liabilities	<u>-595.20</u>
Total Current Liabilities	<u>2,084.80</u>
Total Liabilities	2,084.80
Equity	
32000 · Unrestricted Net Assets	1,203,462.20
Net Income	<u>6,994.24</u>
Total Equity	<u>1,210,456.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,212,541.24</u></u>

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

Current Assets:

Cash and Cash Equivalents	\$ 1,922.16
Receivables	\$ 2,930.00
Total Current Assets	<u>\$ 4,852.16</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 2,680.00
Intergovernmental Payable	\$ (3,665.80)
Customer Deposits Payable	\$ 3,070.60
Total Liabilities	<u>\$ 2,084.80</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ 2,767.36
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 2,767.36</u>

Total Liabilities and Fund Balances	<u>\$ 4,852.16</u>
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Village of Salado - 600 Sewer Fund
Profit & Loss Budget Performance
 September 2018

	Sep 18	Oct '17 - Sep 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · STAGECOACH WW FUND REVENUE				
4001 · Monthly Service Fee	1,533.75	18,311.00	18,311.00	100.0%
4005 · Transfers In From General Fund	5,000.00	49,571.99	49,571.99	100.0%
4010 · Other Revenue	3.11	171.60	200.00	85.8%
Total 4000 · STAGECOACH WW FUND REVENUE	6,536.86	68,054.59	68,082.99	99.96%
Total Income	6,536.86	68,054.59	68,082.99	99.96%
Expense				
5000 · STAGECOACH WW FUND EXPENDITURES				
5100 · Utilities				
5101 · Electric	0.00	0.00	0.00	0.0%
5102 · Water	0.00	0.00	0.00	0.0%
Total 5100 · Utilities	0.00	0.00	0.00	0.0%
5200 · Professional Fees				
5201 · Profess Fees - Auditor	0.00	0.00	0.00	0.0%
5202 · Profess Fees - Legal	0.00	0.00	0.00	0.0%
Total 5200 · Professional Fees	0.00	0.00	0.00	0.0%
5300 · Other Charges & Services				
5301 · Contract Labor	2,000.00	32,904.00	35,000.00	94.01%
5302 · Auto Expenses	0.00	0.00	0.00	0.0%
5303 · Office Supplies	0.00	163.43	163.43	100.0%
5304 · Postage	0.00	0.00	0.00	0.0%
5305 · Building Supplies	0.00	0.00	0.00	0.0%
5306 · Testing	776.15	9,882.94	10,000.00	98.83%
5307 · Sludge Disposal	0.00	9,817.50	9,817.50	100.0%
5308 · Equipment - R & M	0.00	4,164.54	5,000.00	83.29%
5310 · Insurance	0.00	2,257.94	2,257.94	100.0%
5311 · Training & Travel	0.00	0.00	0.00	0.0%
5312 · Permits	0.00	1,870.00	1,870.00	100.0%
5313 · Printing Expense	0.00	0.00	0.00	0.0%
Total 5300 · Other Charges & Services	2,776.15	61,060.35	64,108.87	95.25%
Total 5000 · STAGECOACH WW FUND EXPENDITURES	2,776.15	61,060.35	64,108.87	95.25%
Total Expense	2,776.15	61,060.35	64,108.87	95.25%
Net Ordinary Income	3,760.71	6,994.24	3,974.12	176.0%
Net Income	3,760.71	6,994.24	3,974.12	176.0%

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
09/04/2018	1290	Lawson Water & Wastewater Solutions	August 2018 Plant Operations	3,344.00
09/19/2018	1291	Environmental Monitoring Laboratory, LLC	August 2018 Testing	890.00
09/19/2018	1292	USA Bluebook	R&M Supplies	96.15
				<u>4,330.15</u>
				<u>4,330.15</u>

Village of Salado - 700 Permanent Improvement Bonds 2015

10/11/18

Balance Sheet

Accrual Basis

As of September 30, 2018

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon MMA xxx9401	1,005,046.64
1002 · Horizon Bond Disbursement x8630	1,188,913.89
1003 · Horizon '18 Bond Proceeds x9230	2,304,748.14
Total Checking/Savings	<u>4,498,708.67</u>
Other Current Assets	
2205 · Due To/From EDA Grant Fund	471,587.15
Total Other Current Assets	<u>471,587.15</u>
Total Current Assets	4,970,295.82
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>5,767,386.22</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	39,111.48
Total Current Liabilities	<u>39,111.48</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	10,254,111.48
Equity	
32000 · Unrestricted Net Assets	135,646.26
Net Income	-4,622,371.52
Total Equity	<u>-4,486,725.26</u>
TOTAL LIABILITIES & EQUITY	<u><u>5,767,386.22</u></u>

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

	Sep 18	Oct '17 - Sep 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Interest Income	3,963.30	63,983.40		
Total Income	3,963.30	63,983.40		
Expense				
6150 · Bond Issuance Fees	350.00	54,585.00	154,912.00	35.24%
6151 · Special Studies	2,636.70	80,131.17	60,818.00	131.76%
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	420,553.08	1,965,068.72	2,230,000.00	88.12%
6163 · Const- Plant, Discharge Line	572,832.45	2,220,064.71	2,649,700.00	83.79%
6164 · Const- Administration & Staking	7,470.00	151,192.50	65,400.00	231.18%
6165 · On Site Representation	23,450.00	180,837.50	100,000.00	180.84%
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	1,027,292.23	4,686,354.92	6,187,441.00	75.74%
Net Ordinary Income	-1,023,328.93	-4,622,371.52	-6,187,441.00	74.71%
Net Income	-1,023,328.93	-4,622,371.52	-6,187,441.00	74.71%

Village of Salado - 700 Permanent Improvement Bonds 2015
Check Listing
As of September 30, 2018

Date	Num	Name	Memo	Amount
09/11/2018	1160	Kasberg, Patrick & Associates, LP		19,571.26
09/11/2018	1161	Matous Construction Ltd		572,832.45
09/11/2018	1162	McLean Construction Inc.		420,553.08
09/19/2018	1163	HDR Engineering, Inc.	Wastewater Rate and Impact Fee Development	1,570.87
09/19/2018	1164	Municipal Advisory Council of Texas	Underwriting Fees \$2.35M Perm Imp Bds Ser 2018	635.00
09/19/2018	1165	Vanir Construction Management, Inc.	August 2018 Professional Services	23,450.00
				<u>1,038,612.66</u>
				<u>1,038,612.66</u>

Village of Salado - 300 Interest and Sinking Fund

10/11/18

Balance Sheet

Accrual Basis

As of September 30, 2018

	<u>Sep 30, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	79,474.37
Total Checking/Savings	<u>79,474.37</u>
Other Current Assets	
1200 · Due To/From General Fund	1,731.82
Total Other Current Assets	<u>1,731.82</u>
Total Current Assets	<u>81,206.19</u>
TOTAL ASSETS	<u>81,206.19</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	41,017.62
Net Income	40,188.57
Total Equity	<u>81,206.19</u>
TOTAL LIABILITIES & EQUITY	<u>81,206.19</u>

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

	Sep 18	Oct '17 - Sep 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	1,731.82	612,778.91	576,231.00	106.34%
4100 · Interest Income	60.92	3,640.66		100.0%
Total Income	1,792.74	616,419.57	576,231.00	106.97%
Expense				
6105 · Bond Principal	0.00	345,000.00	345,000.00	100.0%
6125 · Bond Interest	0.00	231,231.00	231,231.00	100.0%
Total Expense	0.00	576,231.00	576,231.00	100.0%
Net Ordinary Income	1,792.74	40,188.57	0.00	100.0%
Net Income	1,792.74	40,188.57	0.00	100.0%

Village of Salado - 300 Interest and Sinking Fund Transactions by Account

As of September 30, 2018

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
(No checks drawn this period)				<u>0.00</u>
				<u>0.00</u>