

Village of Salado-General Fund
Balance Sheet
As of May 31, 2017

	May 31, 17
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash In Bank FSBxxx3002	2,643.97
1002 · Horizon GF Operating xxx8101	794,031.22
1003 · Horizon Payroll xxx9962	19,940.43
1099 · Petty Cash	100.00
Total Checking/Savings	816,715.62
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,180.66
Total 1100 · Investments	4,180.66
1200 · Other receivables	
1215 · Property Tax Receivable	6,610.85
1217 · Franchise Fee Receivable	14,127.99
1218 · Sales Tax Receivable	26,102.60
Total 1200 · Other receivables	46,841.44
1205 · Due To/From Other Funds	
1206 · Due From Fund 200 - Hotel/Motel	
1206.1 · Due To/From Hotel/Motel Payroll	8,150.22
1206 · Due From Fund 200 - Hotel/Motel - Other	1,136.22
Total 1206 · Due From Fund 200 - Hotel/Motel	9,286.44
1207 · Due To/From Chamber	200.37
1208 · Due From Stagecoach Sewer Fund	122,163.15
1209 · Due To/From WW Capital Outlays	402.00
1210 · Due To/From Grant Fund EDA	1,926.56
Total 1205 · Due To/From Other Funds	133,978.52
Total Other Current Assets	185,000.62
Total Current Assets	1,001,716.24
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	110,739.01
1740 · Infrastructure	775,445.06
1799 · Accumulated Depreciation	-452,377.60
Total Fixed Assets	1,158,074.89
Other Assets	
1900 · Cash and Investments - Restrict	
1903 · Restricted Funds, Equipment	48,000.00
Total 1900 · Cash and Investments - Restrict	48,000.00
Total Other Assets	48,000.00
TOTAL ASSETS	2,207,791.13
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	20,530.43
Other Current Liabilities	
2100 · Payroll Liabilities	5,612.26

Village of Salado-General Fund

Balance Sheet

As of May 31, 2017

	<u>May 31, 17</u>
2200 · Due to other funds	
2201 · Due to I&S	39,076.56
Total 2200 · Due to other funds	39,076.56
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	6,610.85
Total 2700 · Deferred Revenue	6,610.85
2800 · Reserve for Special Projects	118,733.64
2850 · Escrow Liability	6,868.67
2860 · Reserved LEOSE funds	309.23
2862 · Reserved- Technology Fund	3,056.64
2863 · Reserved- Main Street Improv.	4,890.63
Total Other Current Liabilities	185,158.48
Total Current Liabilities	205,688.91
Long Term Liabilities	
2910 · Compensated Absences	35,934.26
Total Long Term Liabilities	35,934.26
Total Liabilities	241,623.17
Equity	
30000 · Opening Balance Equity	28,256.83
3110 · Investments in Fixed Assets	583,999.16
32000 · Retained Earnings	1,139,460.00
Net Income	214,451.97
Total Equity	1,966,167.96
TOTAL LIABILITIES & EQUITY	2,207,791.13

Village of Salado-General Fund
Profit & Loss Budget Performance
May 2017

	<u>May 17</u>	<u>Oct '16 - May 17</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4400 · Fines and Forfeitures	0.00	3,794.06	0.00	100.0%
4100 · Tax Receipts -				
4115 · Property Taxes	2,486.88	349,953.22	360,700.00	97.02%
4120 · Sales Tax Earned	39,894.46	277,554.69	377,000.00	73.62%
4130 · Mixed Beverages	0.00	8,785.13	12,800.00	68.63%
Total 4100 · Tax Receipts -	42,381.34	636,293.04	750,500.00	84.78%
4150 · Franchise Fee -				
4160 · Electric Franchise	0.00	109,563.48	116,600.00	93.97%
4165 · Telephone Franchise	6,531.35	20,784.14	30,500.00	68.15%
4170 · Waste Disposal Franchise Fee	0.00	5,685.53	16,500.00	34.46%
4175 · Cable Franchise	15.33	9,164.52	9,500.00	96.47%
4180 · Water Franchise	0.00	22,767.57	20,000.00	113.84%
Total 4150 · Franchise Fee -	6,546.68	167,965.24	193,100.00	86.98%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	15.00	260.00	800.00	32.5%
4220 · Subdiv/Plats/Waivers/Exceptions	68.00	17,039.34	13,600.00	125.29%
4230 · Building Permit Fees	1,359.87	17,532.89	19,000.00	92.28%
4260 · Certificate of Occupancy	180.00	1,360.00	1,300.00	104.62%
4270 · Contractor Registration	100.00	4,640.00	4,000.00	116.0%
4277 · Zoning/Variances	0.00	1,450.00	750.00	193.33%
Total 4200 · Licenses, Permits, and Fees	1,722.87	42,282.23	39,450.00	107.18%
4700 · Investment and other income				
4705 · Pace Park Rental Fees	548.00	3,023.00	4,200.00	71.98%
4752 · LEOSE	917.59	917.59	0.00	100.0%
4755 · Crash Report Fees	6.00	39.00	250.00	15.6%
4760 · Service Fees (Burn)	20.00	335.00	500.00	67.0%
4761 · Service Fees (Itinerant Vendor)	0.00	1,653.00	1,700.00	97.24%
4780 · Interest Income	761.08	5,436.90	6,621.00	82.12%
4790 · Other Income	5.80	972.11	1,000.00	97.21%
Total 4700 · Investment and other income	2,258.47	12,376.60	14,271.00	86.73%
Total Income	52,909.36	862,711.17	997,321.00	86.5%
Expense				
5001 · Special Projects	0.00	5,000.00	5,000.00	100.0%
5000 · General Government				
5100 · Administrative Wages & Taxes				
5101 · Administrative Salary	9,259.26	111,900.96	171,086.00	65.41%
5102 · Administrative Hourly Wages	1,281.20	10,457.08	24,905.00	41.99%
5121 · Payroll Taxes	1,344.21	4,720.78	5,182.00	91.1%
Total 5100 · Administrative Wages & Taxes	11,884.67	127,078.82	201,173.00	63.17%
5200 · Services				
5181 · Meeting Expense	449.03	668.66	1,000.00	66.87%
5205 · Bell Co Health Svcs Contracts	0.00	5,085.00	5,085.00	100.0%
5210 · Printing Expense	531.80	946.63	1,500.00	63.11%
5211 · Telephone	463.39	3,657.00	4,890.00	74.79%
5213 · Equipment - Leased / Rented	295.77	2,366.16	4,600.00	51.44%

Village of Salado-General Fund
Profit & Loss Budget Performance
May 2017

	<u>May 17</u>	<u>Oct '16 - May 17</u>	<u>Annual Budget</u>	<u>% of Budget</u>
5214 · Utilities	335.14	2,502.08	5,465.00	45.78%
5215 · Janitorial	317.00	2,656.00	3,000.00	88.53%
5467 · Interest Exp/Bank Fees	41.05	406.32	325.00	125.02%
5505 · BELLCAD	0.00	8,990.25	6,700.00	134.18%
5510 · Keep Salado Beautiful Expense	0.00	1,000.00	6,350.00	15.75%
Total 5200 · Services	2,433.18	28,278.10	38,915.00	72.67%
5216 · Professional Fees				
5216-1 · Profess Fees - Planning	0.00	0.00	1,500.00	0.0%
5216-2 · Profess Fees - Engineering				
5216-2a · General Engineering	0.00	3,373.42	5,000.00	67.47%
5216-2b · Zoning/Annexation	0.00	0.00	3,300.00	0.0%
5216-2c · Engineering- Plat Review	1,790.19	9,961.11	10,000.00	99.61%
Total 5216-2 · Profess Fees - Engineering	1,790.19	13,334.53	18,300.00	72.87%
5216-3 · Profess Fees - Accounting	1,365.00	28,180.00	35,900.00	78.5%
5216-4 · Profess Fees - Inspections	4,745.95	15,749.61	18,300.00	86.06%
5216-5 · Profess. Fees - Legal	2,642.50	41,931.79	35,000.00	119.81%
5216-6 · Prof Fees - Special Studies	0.00	0.00	1,000.00	0.0%
Total 5216 · Professional Fees	10,543.64	99,195.93	110,000.00	90.18%
5452 · Code Enforcement				
5452-1 · Salary /Wages	4,616.00	36,446.00	56,064.00	65.01%
5452-3 · Benefits	347.58	7,096.14	9,207.00	77.07%
5452-4 · Payroll tax	66.94	613.62	1,037.00	59.17%
5452-5 · Travel/Training	0.00	177.46	500.00	35.49%
Total 5452 · Code Enforcement	5,030.52	44,333.22	66,808.00	66.36%
5255 · Fire Department Expenses				
5255-1 · Burn Fees	0.00	405.00	385.00	105.2%
5255-2 · Contract	0.00	40,000.00	40,000.00	100.0%
Total 5255 · Fire Department Expenses	0.00	40,405.00	40,385.00	100.05%
5300 · Misc Gen Govt Expenses				
5301 · Election Expenses	4,014.13	4,190.06	5,500.00	76.18%
5304 · Office Supplies	213.66	2,371.00	4,500.00	52.69%
5305 · Postage	515.50	1,051.39	2,200.00	47.79%
5306 · Building Supplies	43.21	370.89	750.00	49.45%
5307 · Equipment - R & M	1,600.35	3,338.54	5,500.00	60.7%
5309 · Website	0.00	0.00	1,100.00	0.0%
5310 · Public Notices	80.00	2,277.00	7,000.00	32.53%
5311 · Insurance (TML Property & GL)	0.00	23,159.02	21,000.00	110.28%
5312 · Dues and Subscriptions	299.00	1,362.24	1,300.00	104.79%
5313 · Training & Travel	0.00	2,512.01	3,500.00	71.77%
5315 · Benefits	1,206.63	13,119.73	18,392.00	71.33%
Total 5300 · Misc Gen Govt Expenses	7,972.48	53,751.88	70,742.00	75.98%
5600 · Capital Outlay				
5601 · Equipment (IT)	0.00	0.00	1,000.00	0.0%
Total 5600 · Capital Outlay	0.00	0.00	1,000.00	0.0%
Total 5000 · General Government	37,864.49	393,042.95	529,023.00	74.3%
6000 · Police Department				
6209 · Cell Phones / Communications	1,128.15	6,481.07	10,700.00	60.57%

Village of Salado-General Fund
Profit & Loss Budget Performance
May 2017

	<u>May 17</u>	<u>Oct '16 - May 17</u>	<u>Annual Budget</u>	<u>% of Budget</u>
6214 · Utilities	516.90	4,165.70	7,600.00	54.81%
6215 · Janitorial	150.00	1,200.00	1,800.00	66.67%
6301 · Ammunition	0.00	931.06	1,500.00	62.07%
6302 · Crime Prevention Supplies	0.00	0.00	250.00	0.0%
6314 · Auto Expenses (Fuel, etc)	1,143.73	8,240.54	16,500.00	49.94%
6316 · Supplies	979.74	2,330.26	1,500.00	155.35%
6317 · Equipment Maintenance & Repair	119.00	952.00	2,000.00	47.6%
6328 · Building R & M	0.00	8.49	500.00	1.7%
6421 · Dues & Subscriptions	165.00	3,755.40	3,785.00	99.22%
6455 · Animal Control	0.00	600.00	500.00	120.0%
6100 · Salary - Chief of Police	4,038.40	37,635.84	52,605.00	71.54%
6101 · Salary / Wages - Officers	7,480.00	90,121.00	139,734.00	64.5%
6103 · Officers - Overtime	337.50	1,518.96	6,080.00	24.98%
6106 · Longevity & Certif Pay	0.00	4,020.00	4,500.00	89.33%
6110 · Benefits	892.75	18,900.14	30,768.00	61.43%
6121 · Payroll Taxes	176.94	2,025.35	3,974.00	50.97%
6600 · Police - Capital Outlay	0.00	0.00	5,500.00	0.0%
6603 · Officer Equipment	2,710.76	2,755.68	7,500.00	36.74%
Total 6000 · Police Department	19,838.87	185,641.49	297,296.00	62.44%
9000 · Municipal Court				
9100 · Judge Services	500.00	4,000.00	6,000.00	66.67%
9216 · Prof. Fees - Legal, Court	0.00	1,000.00	0.00	100.0%
9283 · Judge Expense	0.00	0.00	100.00	0.0%
9316 · Supplies	0.00	0.00	75.00	0.0%
9421 · Dues and Subscriptions	2,013.10	2,013.10	100.00	2,013.1%
9426 · Collections/Omni Contract	0.00	54.00	0.00	100.0%
9436 · Travel and Training	0.00	862.25	300.00	287.42%
Total 9000 · Municipal Court	2,513.10	7,929.35	6,575.00	120.6%
66000 · Payroll Expenses	0.00	0.00		
7000 · Facilities/Maintenance Dept.				
7100 · Maint. - Salary / Wages	4,960.00	33,249.76	54,706.00	60.78%
7101 · Maint.- Certification Pay	75.00	600.00	900.00	66.67%
7103 · Maint. - Overtime	0.00	150.72	1,400.00	10.77%
7110 · Maint. - Benefits	373.48	6,964.32	9,284.00	75.01%
7121 · Maint. -Payroll Tax	72.69	568.73	1,180.00	48.2%
7205 · Maint- Uniforms and Boots	0.00	1,126.26	1,150.00	97.94%
7209 · Maint. -Cell Phone	60.44	402.04	480.00	83.76%
7328 · Maint - R & M (Bldg)	0.00	522.80	3,000.00	17.43%
7329 · Deer Disposal Fee	0.00	0.00	100.00	0.0%
Total 7000 · Facilities/Maintenance Dept.	5,541.61	43,584.63	72,200.00	60.37%
8000 · Parks				
8214 · Parks - Utilities	144.26	1,577.48	2,550.00	61.86%
8300 · Supplies	15.96	1,669.85	3,500.00	47.71%
8314 · Auto Expenses (Fuel)	28.02	512.13	720.00	71.13%
8328 · Parks - R & M (Equip Repair)	136.92	470.62	2,207.00	21.32%
Total 8000 · Parks	325.16	4,230.08	8,977.00	47.12%
10000 · Streets Dept				
10283 · Contract labor	0.00	0.00	1,000.00	0.0%

Village of Salado-General Fund
Profit & Loss Budget Performance
 May 2017

	<u>May 17</u>	<u>Oct '16 - May 17</u>	<u>Annual Budget</u>	<u>% of Budget</u>
10300 · Supplies	0.00	80.47	1,000.00	8.05%
10301 · Signage	0.00	649.72	800.00	81.22%
10314 · Auto Expense (Fuel)	102.79	448.58	2,200.00	20.39%
10328 · Street R & M (Equip Repair)	43.98	75.15	2,250.00	3.34%
10340 · Street Supply	0.00	0.00	8,500.00	0.0%
10414 · Utilities - Street	903.76	7,576.78	12,500.00	60.61%
Total 10000 · Streets Dept	<u>1,050.53</u>	<u>8,830.70</u>	<u>28,250.00</u>	<u>31.26%</u>
Total Expense	<u>67,133.76</u>	<u>648,259.20</u>	<u>947,321.00</u>	<u>68.43%</u>
Net Ordinary Income	-14,224.40	214,451.97	50,000.00	428.9%
Other Income/Expense				
Other Expense				
10600 · Streets - Capital Outlay	0.00	0.00	50,000.00	0.0%
Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>50,000.00</u>	<u>0.0%</u>
Net Other Income	0.00	0.00	-50,000.00	0.0%
Net Income	<u><u>-14,224.40</u></u>	<u><u>214,451.97</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>

**Village of Salado-General Fund
Transactions by Account
As of May 31, 2017**

Type	Date	Num	Name	Memo	Debit	Credit	Balance
1002 · Horizon GF Operating xxx8101							824,879.81
Transfer	05/01/2017			Funds Transfer to Payroll Account		18,159.06	806,720.75
Transfer	05/01/2017			Funds Transfer to Payroll Account		3,690.97	803,029.78
Transfer	05/01/2017			Funds Transfer to Payroll Account		84.58	802,945.20
Deposit	05/01/2017			Deposit	3,580.22		806,525.42
Bill Pmt -Check	05/02/2017	1779	Bell County Sheriff's Department	County Vehicle Usage- 66 Hours @ \$10/hr		660.00	805,865.42
Bill Pmt -Check	05/02/2017	1780	Bruce J. Bacos	Salado PD Coverage- 24 Hours @ \$35/hr		840.00	805,025.42
Bill Pmt -Check	05/02/2017	1781	Cameron Havens	Salado PD Coverage- 8 Hours @ \$35/hr		280.00	804,745.42
Bill Pmt -Check	05/02/2017	1782	Central Texas Council of Gover...	24X36 Petition to Disannex Map		12.00	804,733.42
Bill Pmt -Check	05/02/2017	1783	Christine Ekdahl-Bravo	Salado PD Coverage- 10 Hours @ \$35/hr		350.00	804,383.42
Bill Pmt -Check	05/02/2017	1784	James E. Lewing	Salado PD Coverage		560.00	803,823.42
Bill Pmt -Check	05/02/2017	1785	Jason Davis	Salado PD Coverage- 16 Hours @ \$35/hr		560.00	803,263.42
Bill Pmt -Check	05/02/2017	1787	Prestige Chemicals Inc.	Fire Ant Killer		539.78	802,723.64
Bill Pmt -Check	05/02/2017	1788	Sam's Club	Office and Park Supplies		95.00	802,628.64
Bill Pmt -Check	05/02/2017	1789	Victor Marek Landscaping	Labor & Material to Set Butterfly Benches		3,000.00	799,628.64
Deposit	05/02/2017			Deposit	139.61		799,768.25
Transfer	05/04/2017			Funds Transfer	15,158.16		814,926.41
Deposit	05/04/2017			Deposit	1,180.74		816,107.15
Deposit	05/04/2017			Deposit	13.24		816,120.39
Check	05/11/2017	1805	King, Judy K	March/April Reimbursements		102.25	816,018.14
Bill Pmt -Check	05/11/2017	1790	Air/Control	Commercial Diagnostic Fee, Found Shorted Compr...		97.43	815,920.71
Bill Pmt -Check	05/11/2017	1792	Bell County Animal Shelter	Animals Accepted October 2016 - March 2017		300.00	815,620.71
Bill Pmt -Check	05/11/2017	1793	Bojorquez Law Firm	Legal Services April 2017		9,555.46	806,065.25
Bill Pmt -Check	05/11/2017	1794	Fuelman	April Fuel Charges		516.82	805,548.43
Bill Pmt -Check	05/11/2017	1795	Grande Communications	Internet		114.99	805,433.44
Bill Pmt -Check	05/11/2017	1796	GT Distributors	PD Ammunition		872.63	804,560.81
Bill Pmt -Check	05/11/2017	1797	Jani-King of Austin	May Janitorial Services		467.00	804,093.81
Bill Pmt -Check	05/11/2017	1798	Kasberg, Patrick & Associates	May 2017 General Engineering Services		1,790.19	802,303.62
Bill Pmt -Check	05/11/2017	1799	Kristi Stegall	May 2017 Accounting Services		1,680.00	800,623.62
Bill Pmt -Check	05/11/2017	1800	Mary Ann Ray	Contract Labor 4/25/17 - 5/5/17 24 Hours @ \$12/hr		288.00	800,335.62
Bill Pmt -Check	05/11/2017	1801	Miller Uniforms & Emblems	Ashe Uniforms		416.97	799,918.65
Bill Pmt -Check	05/11/2017	1803	Verizon Wireless	Cell Phones		492.01	799,426.64
Bill Pmt -Check	05/11/2017	1804	Salado Water Supply Corporation	Utilities- Water		303.68	799,122.96
Transfer	05/11/2017			Funds Transfer		5,358.14	793,764.82
Deposit	05/11/2017			Deposit	524.41		794,289.23
Deposit	05/11/2017			Deposit	448.00		794,737.23
Deposit	05/12/2017			Deposit	334.73		795,071.96
Deposit	05/12/2017			Deposit- Sales Tax	39,894.46		834,966.42
Transfer	05/16/2017			Funds Transfer to Payroll Account		19,769.79	815,196.63
Deposit	05/16/2017			Deposit	7,306.89		822,503.52
Bill Pmt -Check	05/17/2017	Draft	Scott & White Health Plan	May SWHP Medical and Dental Health Care Covera...		2,866.15	819,637.37
Deposit	05/18/2017			Deposit	1,096.89		820,734.26
Deposit	05/18/2017			Deposit	90.00		820,824.26
Deposit	05/19/2017			Deposit	1,062.92		821,887.18
Liability Check	05/25/2017	1806	Aflac	Employee Supplemental Insurance		73.14	821,814.04
Bill Pmt -Check	05/25/2017	1807	Ann Moore	Election Staff 2 Hours @ \$9/hr		18.00	821,796.04
Bill Pmt -Check	05/25/2017	1808	Bell County Elections Administr...	May 2017 Election		2,329.75	819,466.29
Bill Pmt -Check	05/25/2017	1809	Brazos Stamp & Engraving, Inc.	Nameplates for Don Ferguson & Andy Jackson		33.20	819,433.09
Bill Pmt -Check	05/25/2017	1810	Card Service Center	April CC Transactions		1,714.98	817,718.11
Bill Pmt -Check	05/25/2017	1811	Cathy Sands	Election Staff 2Hours @ \$9/hr		18.00	817,700.11
Bill Pmt -Check	05/25/2017	1812	CenturyLink	Telephone- General Fund		348.40	817,351.71
Bill Pmt -Check	05/25/2017	1813	CTACPSA	VOID: Rick Ashe Dues	0.00		817,351.71
Bill Pmt -Check	05/25/2017	1814	Deborah Roberson	Election Staff 2 Hours @ \$9/hr		18.00	817,333.71
Bill Pmt -Check	05/25/2017	1815	Eagle Disposal	Garbage Service		112.50	817,221.21
Bill Pmt -Check	05/25/2017	1816	Evelyn Fritch	Election Staff 13 Hours @ \$9/hr		117.00	817,104.21
Bill Pmt -Check	05/25/2017	1817	Just Say It!	Plaque for Alderman David Williams		40.00	817,064.21
Bill Pmt -Check	05/25/2017	1818	Keith's Ace Hardware	April Transactions		262.48	816,801.73
Bill Pmt -Check	05/25/2017	1819	L. Eldon Miller	Election Staff 75.5 Hours @ \$9/hr		679.50	816,122.23
Bill Pmt -Check	05/25/2017	1820	LaNora Miller	Election Staff 75.5 Hours @ \$9/hr		679.50	815,442.73
Bill Pmt -Check	05/25/2017	1821	Maurine Nathanson	Election Staff 75.5 Hours @ \$9/hr		117.00	815,325.73
Bill Pmt -Check	05/25/2017	1822	Miller Uniforms & Emblems	PD Uniforms		853.74	814,471.99
Bill Pmt -Check	05/25/2017	1823	Texas First Group	David Miller Services 3/9/17 - 5/1/17		990.46	813,481.53
Bill Pmt -Check	05/25/2017	1824	Texas Police Chiefs Association	Dues- Richard Ashe		165.00	813,316.53
Bill Pmt -Check	05/25/2017	1825	Xerox Financial Services	Copier Expense		295.77	813,020.76
Bill Pmt -Check	05/25/2017	1826	CenturyLink	Telephone- PD		391.15	812,629.61
Bill Pmt -Check	05/25/2017	1827	Salado Village Voice Newspaper	May 11th Publication		80.00	812,549.61
Deposit	05/30/2017			Deposit	663.83		813,213.44
Transfer	05/31/2017			Funds Transfer to Payroll Account		19,936.40	793,277.04
Deposit	05/31/2017			Deposit	754.18		794,031.22
Total 1002 · Horizon GF Operating xxx8101					72,248.28	103,096.87	794,031.22
TOTAL					72,248.28	103,096.87	794,031.22

Village of Salado, Hotel-Motel Fund

Balance Sheet

As of May 31, 2017

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	40,191.38
Total Checking/Savings	<u>40,191.38</u>
Other Current Assets	
1200 · AR Taxes	10,800.13
1500 · Petty Cash	100.00
1100 · Investments	
1120 · TexPool	5,008.04
Total 1100 · Investments	<u>5,008.04</u>
Total Other Current Assets	<u>15,908.17</u>
Total Current Assets	<u>56,099.55</u>
TOTAL ASSETS	<u>56,099.55</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	9,286.44
Total 2200 · Due To Other Funds	<u>9,286.44</u>
Total Other Current Liabilities	<u>15,961.44</u>
Total Current Liabilities	<u>15,961.44</u>
Total Liabilities	<u>15,961.44</u>
Equity	
32000 · Retained Earnings	70,080.76
Net Income	-29,942.65
Total Equity	<u>40,138.11</u>
TOTAL LIABILITIES & EQUITY	<u>56,099.55</u>

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

May 2017

	<u>May 17</u>	<u>Oct '16 - May 17</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4134 · County Hotel Occupancy Tax	0.00	0.00	7,000.00	0.0%
4135 · Occupancy Tax	4,272.44	107,996.03	150,000.00	72.0%
4710 · Trolley Rental	0.00	0.00	500.00	0.0%
4700 · Other Income	39.92	906.16	350.00	258.9%
Total Income	4,312.36	108,902.19	157,850.00	68.99%
Expense				
5000 · General				
5100 · Salary	12,377.09	82,662.69	120,000.00	68.89%
5101 · Director Bonus Program	0.00	0.00	5,000.00	0.0%
5110 · Benefits	931.99	15,200.33	20,550.00	73.97%
5115 · Chamber of Commerce Contract	0.00	39,250.00	39,250.00	100.0%
5121 · Payroll Taxes	179.46	1,296.91	2,100.00	61.76%
5211 · Telephone	46.16	392.36	0.00	100.0%
5416 · Insurance	0.00	0.00	950.00	0.0%
Total 5000 · General	13,534.70	138,844.84	187,850.00	73.91%
Total Expense	13,534.70	138,844.84	187,850.00	73.91%
Net Ordinary Income	-9,222.34	-29,942.65	-30,000.00	99.81%
Net Income	-9,222.34	-29,942.65	-30,000.00	99.81%

Village of Salado, Hotel-Motel Fund
 Transactions by Account

As of May 31, 2017

Type	Date	Num	Name	Debit	Credit	Balance
1005 · Horizon Operating xxx0314						
Transfer	05/04/2017		Funds Transfer to General Fund for Payroll and Benefits		15,158.16	51,040.47
Deposit	05/11/2017		Deposit	806.31		35,882.31
Deposit	05/19/2017		Deposit	3,466.13		36,688.62
Deposit	05/31/2017		Deposit	36.63		40,154.75
Total 1005 · Horizon Operating xxx0314				<u>4,309.07</u>	<u>15,158.16</u>	<u>40,191.38</u>
				<u>4,309.07</u>	<u>15,158.16</u>	<u>40,191.38</u>

Village of Salado - 600 Sewer Fund

Balance Sheet

As of May 31, 2017

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash in Bank	5,847.07
Total Checking/Savings	5,847.07
Accounts Receivable	-300.00
Total Current Assets	5,547.07
Fixed Assets	
1500 · Wastewater Treatment Facility	1,233,506.00
Total Fixed Assets	1,233,506.00
TOTAL ASSETS	<u>1,239,053.07</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	5,247.39
Other Current Liabilities	
2200 · Due to General Fund	122,163.15
2300 · Sewer Deposits Payable	3,070.60
Total Other Current Liabilities	125,233.75
Total Current Liabilities	130,481.14
Total Liabilities	130,481.14
Equity	
32000 · Unrestricted Net Assets	1,129,128.56
Net Income	-20,556.63
Total Equity	1,108,571.93
TOTAL LIABILITIES & EQUITY	<u>1,239,053.07</u>

Village of Salado - 600 Sewer Fund
Profit & Loss Budget Performance
May 2017

	<u>May 17</u>	<u>Oct '16 - May 17</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · Monthly Service Fee	1,641.75	13,074.00	15,900.00	82.23%
4010 · Other Revenue	6.48	44.21		
Total Income	<u>1,648.23</u>	<u>13,118.21</u>	<u>15,900.00</u>	<u>82.5%</u>
Expense				
5103 · Overtime	0.00	0.00	2,500.00	0.0%
5210 · Printing Expense	0.00	0.00	100.00	0.0%
5214 · Utilities				
5214-1 · Electric Utilities	0.00	0.00	11,000.00	0.0%
5214-3 · Water/Sewer/Garbage	0.00	0.00	6,720.00	0.0%
Total 5214 · Utilities	<u>0.00</u>	<u>0.00</u>	<u>17,720.00</u>	<u>0.0%</u>
5216 · Professional Fees				
5216-3 · Profess Fees - Auditor	0.00	0.00	850.00	0.0%
5216-5 · Profess Fees - Legal	0.00	1,088.00	1,000.00	108.8%
Total 5216 · Professional Fees	<u>0.00</u>	<u>1,088.00</u>	<u>1,850.00</u>	<u>58.81%</u>
5283 · Contract Labor	0.00	2,572.50	0.00	100.0%
5314 · Auto Exp. - Fuel & Lubricants	0.00	0.00	200.00	0.0%
5316 · Office Supplies	0.00	42.55	100.00	42.55%
5318 · Postage	0.00	0.00	200.00	0.0%
5321 · Building Supplies	0.00	473.93	100.00	473.93%
5322 · Testing	730.00	5,256.00	8,000.00	65.7%
5324 · Sludge Disposal	0.00	5,265.00	9,000.00	58.5%
5328 · Equipment - R & M	1,619.42	7,942.28	4,000.00	198.56%
5415 · Public Notices	0.00	1,147.00	150.00	764.67%
5416 · Insurance	0.00	2,257.94	2,200.00	102.63%
5436 · Training & Travel	111.00	1,971.68	1,500.00	131.45%
5455 · Permits	765.08	5,657.96	1,300.00	435.23%
5600 · Capital Outlay				
5601 · Equipment	0.00	0.00	0.00	0.0%
5604 · Capital Reserve	0.00	0.00	0.00	0.0%
Total 5600 · Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Total Expense	<u>3,225.50</u>	<u>33,674.84</u>	<u>48,920.00</u>	<u>68.84%</u>
Net Ordinary Income	<u>-1,577.27</u>	<u>-20,556.63</u>	<u>-33,020.00</u>	<u>62.26%</u>
Other Income/Expense				
Other Income				
9700 · Transfers In From General Fund	0.00	0.00	0.00	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.0%</u>
Net Income	<u><u>-1,577.27</u></u>	<u><u>-20,556.63</u></u>	<u><u>-33,020.00</u></u>	<u><u>62.26%</u></u>

Village of Salado - 600 Sewer Fund

Transactions by Account

As of May 31, 2017

06/20/17

Accrual Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance
1001 - Cash in Bank							6,770.92
Bill Pmt -Check	05/11/2017	1202	Environmental Monitoring Laboratory, L...			952.00	5,818.92
Bill Pmt -Check	05/11/2017	1203	Kasberg, Patrick & Associates	TCEQ Discharge Permit Renewals- Conti...		765.08	5,053.84
Bill Pmt -Check	05/11/2017	1204	Wastewater Transport Services, LLC			795.00	4,258.84
Deposit	05/11/2017			Deposit	1,581.75		5,840.59
Deposit	05/31/2017			Deposit	6.48		5,847.07
Total 1001 - Cash in Bank					1,588.23	2,512.08	5,847.07
TOTAL					1,588.23	2,512.08	5,847.07

Village of Salado - 700 Permanent Improvement Bonds 2015

Balance Sheet

As of May 31, 2017

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon MMA xxx9401	6,807,774.55
1002 · Horizon Bond Disbursement x8630	1.64
Total Checking/Savings	<u>6,807,776.19</u>
Other Current Assets	
2205 · Due To/From EDA Grant Fund	392,582.52
Total Other Current Assets	<u>392,582.52</u>
Total Current Assets	7,200,358.71
Fixed Assets	
1500 · Bond Amort Costs & CIP	188,115.47
1501 · Accum Amort- Bond Amortization	-12,541.00
1530 · Wastewater Treatment Facility	557,585.02
1531 · Accum Depr- Depreciation WWTP	-49,521.00
Total Fixed Assets	<u>683,638.49</u>
TOTAL ASSETS	<u><u>7,883,997.20</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	1,626.24
Other Current Liabilities	
2200 · Due to General Fund	2,328.56
Total Other Current Liabilities	<u>2,328.56</u>
Total Current Liabilities	3,954.80
Long Term Liabilities	
2500 · '15 Permanent Improvement Bonds	8,200,000.00
Total Long Term Liabilities	<u>8,200,000.00</u>
Total Liabilities	8,203,954.80
Equity	
32000 · Unrestricted Net Assets	-196,518.55
Net Income	-123,439.05
Total Equity	<u>-319,957.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,883,997.20</u></u>

Village of Salado - 700 Permanent Improvement Bonds 2015
Profit & Loss Budget Performance
May 2017

	<u>May 17</u>	<u>Oct '16 - May 17</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4100 · Interest Income	3,385.67	25,408.71	25,000.00	101.64%
Total Income	<u>3,385.67</u>	<u>25,408.71</u>	<u>25,000.00</u>	<u>101.64%</u>
Expense				
6150 · Bond Issuance Fees	0.00	0.00	154,912.00	0.0%
6151 · Special Studies	0.00	83,177.25	60,818.00	136.76%
6152 · State/Fed Clearances, Permit	420.04	1,040.04	25,125.00	4.14%
6153 · Land Acquisition	0.00	0.00	15,000.00	0.0%
6154 · Easements/ROW/Boundary Survey	0.00	8,138.62	63,487.00	12.82%
6155 · Design -WW Plant/Discharge Line	0.00	39,583.75	183,354.00	21.59%
6156 · Design-Royal Street	0.00	5,360.00	34,590.00	15.5%
6159 · Electrical Eng & Geotech	0.00	9,500.00	75,300.00	12.62%
6160 · Existing Plant Decommissioning	0.00	0.00	162,800.00	0.0%
6161 · Bidding and Award	0.00	0.00	22,500.00	0.0%
6162 · Construction-Lines/Lift Station	0.00	0.00	2,230,000.00	0.0%
6163 · Const- Plant, Discharge Line	0.00	0.00	2,649,700.00	0.0%
6164 · Const- Administration & Staking	0.00	0.00	65,400.00	0.0%
6165 · On Site Representation	0.00	0.00	100,000.00	0.0%
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	2,048.10	88,064.00	2.33%
Total Expense	<u>420.04</u>	<u>148,847.76</u>	<u>6,187,441.00</u>	<u>2.41%</u>
Net Ordinary Income	<u>2,965.63</u>	<u>-123,439.05</u>	<u>-6,162,441.00</u>	<u>2.0%</u>
Net Income	<u><u>2,965.63</u></u>	<u><u>-123,439.05</u></u>	<u><u>-6,162,441.00</u></u>	<u><u>2.0%</u></u>

Village of Salado - 700 Permanent Improvement Bonds 2015

Transactions by Account

06/20/17

As of May 31, 2017

Accrual Basis

Type	Date	Num	Name	Memo	Debit	Credit	Balance
1002 · Horizon Bond Disbursement x8630							21.69
Bill Pmt -Check	05/11/2017	1088	Central Texas Council of Governments	EDA Grant Admin		2,386.66	-2,364.97
Bill Pmt -Check	05/11/2017	1089	Kasberg, Patrick & Associates, LP			505.05	-2,870.02
Transfer	05/11/2017	xfer		Funds Transfer	2,870.02		0.00
Deposit	05/31/2017			Deposit	1.64		1.64
Total 1002 · Horizon Bond Disbursement x8630					2,871.66	2,891.71	1.64
TOTAL					2,871.66	2,891.71	1.64

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of May 31, 2017

	<u>May 31, 17</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	448,014.36
Total Checking/Savings	<u>448,014.36</u>
Other Current Assets	
1200 · Due To/From General Fund	39,076.56
Total Other Current Assets	<u>39,076.56</u>
Total Current Assets	<u>487,090.92</u>
TOTAL ASSETS	<u>487,090.92</u>
LIABILITIES & EQUITY	
Equity	487,090.92
TOTAL LIABILITIES & EQUITY	<u>487,090.92</u>

Village of Salado - 300 Interest and Sinking Fund
Profit & Loss Budget Performance
 May 2017

	<u>May 17</u>	<u>Oct '16 - May 17</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	3,384.21	594,400.64	576,080.00	103.18%
4100 · Interest Income	404.69	2,042.74		
Total Income	<u>3,788.90</u>	<u>596,443.38</u>	<u>576,080.00</u>	<u>103.54%</u>
Expense				
6105 · Bond Principal	0.00	0.00	335,000.00	0.0%
6125 · Bond Interest	0.00	121,209.67	241,080.00	50.28%
6160 · Bank Charges	0.00	42.55		
Total Expense	<u>0.00</u>	<u>121,252.22</u>	<u>576,080.00</u>	<u>21.05%</u>
Net Ordinary Income	<u>3,788.90</u>	<u>475,191.16</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u>3,788.90</u>	<u>475,191.16</u>	<u>0.00</u>	<u>100.0%</u>

Village of Salado - 300 Interest and Sinking Fund
Transactions by Account
As of May 31, 2017

Type	Date	Num	Name	Memo	Debit	Credit	Balance
1001 · Horizon xxxx7846							447,609.67
Deposit	05/31/2017			Deposit- Interest	404.69		448,014.36
Total 1001 · Horizon xxxx7846					404.69	0.00	448,014.36
TOTAL					404.69	0.00	448,014.36