

Village of Salado-General Fund

Balance Sheet

02/12/20

As of January 31, 2020

Accrual Basis

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · FSB/BancorpSouth xxx3002	2,647.82
1002 · Horizon GF Operating xxx8101	885,897.03
1003 · Horizon Payroll xxx9962	4,997.34
1004 · Horizon Forfeiture xxx3514	6,245.54
1005 · Regent Bank Escrow- PD Vehicle	181.28
1099 · Petty Cash	100.00
	<hr/>
Total Checking/Savings	900,069.01
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,383.80
	<hr/>
Total 1100 · Investments	4,383.80
1200 · Other receivables	
1215 · Property Tax Receivable	6,857.18
1217 · Franchise Fee Receivable	24,564.94
1218 · Sales Tax Receivable	79,866.79
1219 · Mixed Beverage Receivable	5,616.87
	<hr/>
Total 1200 · Other receivables	116,905.78
1205 · Due To/From Other Funds	
1225 · Due to WW Cust Deposit Fund	-100.00
1224 · Due From WW Operations	4,808.94
1206 · Due From Fund 200 - Hotel/Motel	7,446.48
1208 · Due From Stagecoach Sewer Fund	3,284.00
	<hr/>
Total 1205 · Due To/From Other Funds	15,439.42
Total Other Current Assets	<hr/> 136,729.00 <hr/>
Total Current Assets	1,036,798.01
Fixed Assets	
1700 · Land	45,576.83
1705 · Building	384,593.71
1730 · Machinery & Equipment	225,288.00
1740 · Infrastructure	800,248.00
1799 · Accumulated Depreciation	-611,295.02
	<hr/>
Total Fixed Assets	844,411.52
Other Assets	
1800 · Construction in Progress	13,500.00
	<hr/>
Total Other Assets	13,500.00
TOTAL ASSETS	<hr/> 1,894,709.53 <hr/>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	18,989.00
Other Current Liabilities	
2050 · Accrued Wages	23,348.51
2100 · Payroll Liabilities	5,575.05
2200 · Due to other funds	
2201 · Due to I&S	78,271.69
	<hr/>
Total 2200 · Due to other funds	78,271.69
2700 · Deferred Revenue	

Village of Salado-General Fund

02/12/20

Balance Sheet

Accrual Basis

As of January 31, 2020

	<u>Jan 31, 20</u>
2704 · Deferred Revenue - Ad Valorem	<u>4,569.54</u>
Total 2700 · Deferred Revenue	4,569.54
2850 · Note Payable (PD Vehicle)	12,732.00
2900 · Reserved- Security Fee	1,538.28
2861 · Reserved Child Safety Fee	1,125.00
2862 · Reserved- Technology Fund	<u>5,109.02</u>
Total Other Current Liabilities	<u>132,269.09</u>
Total Current Liabilities	<u>151,258.09</u>
Total Liabilities	151,258.09
Equity	
3110 · Investments in Fixed Assets	845,179.41
32000 · Retained Earnings	793,259.18
Net Income	<u>105,012.85</u>
Total Equity	<u>1,743,451.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,894,709.53</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of January 31, 2020

Current Assets:

Cash and Cash Equivalents	\$ 900,069.01
Investments	\$ 4,383.80
Receivables	\$ 132,345.20
Total Current Assets	<u><u>\$ 1,036,798.01</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 18,989.00
Payroll Liabilities	\$ 5,575.05
Intergovernmental Payable	\$ 78,271.69
Deferred Revenues	\$ 4,569.54
Accrued Wages	\$ 23,348.51
Total Liabilities	<u><u>\$ 130,753.79</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 20,504.30
Committed Fund Balances	
Public Works	\$ 354,215.97
Future Grant Matches	\$ 221,384.98
Wastewater Operations	\$ 309,938.97
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 906,044.22</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 1,036,798.01</u></u>
--	-------------------------------

Village of Salado-General Fund
Profit & Loss Budget Performance
January 2020

	Jan 20	Oct '19 - Jan 20	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	44,071.59	286,804.62	395,238.20	72.57%
4120 · Sales Tax Earned	49,164.00	174,102.40	490,000.00	35.53%
4130 · Mixed Beverages	4,355.31	9,972.18	21,000.00	47.49%
Total 4100 · Tax Revenue	97,590.90	470,879.20	906,238.20	51.96%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	0.00	135,000.00	0.0%
4165 · Telephone Franchise	184.15	4,846.37	15,000.00	32.31%
4170 · Waste Disposal Franchise Fee	284.92	2,389.62	20,000.00	11.95%
4175 · Cable Franchise	1,516.93	8,906.46	26,000.00	34.26%
4180 · Water Franchise	8,148.60	19,000.04	30,000.00	63.33%
Total 4150 · Franchise Fees	10,134.60	35,142.49	226,000.00	15.55%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	0.00	15.00	250.00	6.0%
4215 · Service Fees (Burn)	20.00	160.00	0.00	100.0%
4216 · Service Fees (Itinerant Vendor)	0.00	350.00	1,500.00	23.33%
4230 · Building Permit Fees	3,450.10	17,424.59	36,970.00	47.13%
4260 · Certificate of Occupancy	180.00	360.00	1,100.00	32.73%
4270 · Contractor Registration	1,430.00	3,425.00	5,500.00	62.27%
Total 4200 · Licenses, Permits, and Fees	5,080.10	21,734.59	45,320.00	47.96%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	762.07	5,587.07	18,000.00	31.04%
4315 · Zoning/Variances	0.00	250.00	1,000.00	25.0%
4320 · Pace Park Rental Fees	0.00	559.00	3,000.00	18.63%
4330 · LEOSE	0.00	0.00	900.00	0.0%
4340 · Crash Report Fees	12.00	66.10	250.00	26.44%
Total 4300 · Service Fees	774.07	6,462.17	23,150.00	27.91%
4700 · Investment and other income				
4780 · Interest Income	785.77	2,838.54	8,500.00	33.4%
4790 · Other Income	2,725.30	3,443.57	49,493.71	6.96%
Total 4700 · Investment and other income	3,511.07	6,282.11	57,993.71	10.83%
4400 · Fines and Forfeitures	1,878.30	11,224.25	40,500.00	27.71%
Total 4000 · GENERAL FUND REVENUE	118,969.04	551,724.81	1,299,201.91	42.47%
Total Income	118,969.04	551,724.81	1,299,201.91	42.47%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	9,395.20	41,808.64	122,138.00	34.23%
5102 · City Secretary Salary	5,059.20	22,766.40	66,004.84	34.49%
5121 · Payroll Tax- MC Admin	209.59	936.33	2,728.07	34.32%

Village of Salado-General Fund
Profit & Loss Budget Performance
January 2020

	Jan 20	Oct '19 - Jan 20	Annual Budget	% of Budget
5122 · Payroll Tax- SS Admin	896.17	4,003.65	11,664.86	34.32%
5123 · Payroll Tax- TWC Admin	14.06	14.75	324.00	4.55%
5126 · TMRS Contributions- Admin	855.70	4,088.52	13,339.33	30.65%
5127 · Health Care- Admin	1,257.12	6,419.88	16,365.88	39.23%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	17,687.04	80,038.17	234,564.98	34.12%
5200 · Services				
5201 · Meeting Expense	0.00	9.29	500.00	1.86%
5202 · Bell Co Health Srvcs Contracts	0.00	5,465.00	5,465.00	100.0%
5203 · Printing Expense	0.00	0.00	650.00	0.0%
5204 · Telephone	237.73	951.70	1,969.52	48.32%
5205 · Equipment - Leased / Rented	295.77	1,183.08	3,723.00	31.78%
5206 · Interest Exp/Bank Fees	48.50	219.61	650.00	33.79%
5207 · BELLCAD	0.00	3,463.00	10,500.00	32.98%
5214 · Utilities	407.59	1,625.07	5,054.25	32.15%
5215 · Janitorial	237.00	948.00	2,844.00	33.33%
Total 5200 · Services	1,226.59	13,864.75	31,355.77	44.22%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	2,975.00	10,675.00	53,800.00	19.84%
5216-4 · Profess Fees - Inspections	2,463.83	8,792.29	25,300.00	34.75%
5216-5 · Profess. Fees - Legal	3,322.94	14,172.85	35,000.00	40.49%
Total 5216 · Professional Fees	8,761.77	33,640.14	114,100.00	29.48%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	0.00	4,650.00	0.0%
5304 · Office Supplies	365.52	1,624.13	3,650.00	44.5%
5305 · Postage	428.50	2,183.00	2,500.00	87.32%
5306 · Building Supplies	0.00	0.00	500.00	0.0%
5307 · Building & Equipment - R & M	0.00	276.00	500.00	55.2%
5309 · Website	0.00	0.00	1,150.00	0.0%
5310 · Public Notices	0.00	510.00	4,000.00	12.75%
5311 · Insurance (TML Property & GL)	0.00	25,395.72	27,500.00	92.35%
5312 · Dues and Subscriptions	294.00	623.00	2,000.00	31.15%
5313 · Training & Travel	275.00	275.00	1,000.00	27.5%
5319 · Technology	309.00	3,291.78	6,052.88	54.38%
5320 · Special Projects	0.00	0.00	8,600.00	0.0%
Total 5300 · Other Services & Charges	1,672.02	34,178.63	62,102.88	55.04%
5400 · Capital Outlay				
5401 · Equipment (IT)	0.00	0.00	300.00	0.0%
5400 · Capital Outlay - Other	0.00	0.00	285.00	0.0%
Total 5400 · Capital Outlay	0.00	0.00	585.00	0.0%
Total 5000 · ADMINISTRATION DEPARTMENT	29,347.42	161,721.69	442,708.63	36.53%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,896.00	22,032.00	63,658.71	34.61%

**Village of Salado-General Fund
Profit & Loss Budget Performance
January 2020**

	Jan 20	Oct '19 - Jan 20	Annual Budget	% of Budget
5503 · Payroll Tax- MC Dev Svcs	70.99	319.46	923.05	34.61%
5504 · Payroll Tax- SS Dev Svcs	303.55	1,365.98	3,946.84	34.61%
5505 · Payroll Tax- TWC Dev Svcs	4.90	4.90	162.00	3.03%
5506 · TMRS Contributions- Dev Svcs	289.84	1,395.14	4,513.40	30.91%
5507 · Health Care- Dev Svcs	654.26	3,189.97	8,182.94	38.98%
Total 5501 · Personnel Services	6,219.54	28,307.45	81,386.94	34.78%
5600 · Other Services & Charges				
5601 · Travel & Training	0.00	0.00	500.00	0.0%
Total 5600 · Other Services & Charges	0.00	0.00	500.00	0.0%
5700 · Professional Fees				
5701 · General Engineering	0.00	1,520.15	7,500.00	20.27%
5703 · Engineering- Plat Review	600.06	6,360.64	7,500.00	84.81%
Total 5700 · Professional Fees	600.06	7,880.79	15,000.00	52.54%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	6,819.60	36,188.24	96,886.94	37.35%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6002 · Contract	0.00	0.00	50,000.00	0.0%
Total 6001 · Fire Department	0.00	0.00	50,000.00	0.0%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	5,931.34	26,691.03	77,107.00	34.62%
6203 · Salary- Corporal	547.44	547.44	47,447.50	1.15%
6204 · Salary / Wages - Officers	16,019.41	63,067.77	161,277.48	39.11%
6205 · Officers - Overtime	1,671.07	6,841.04	7,000.00	97.73%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	350.46	1,408.64	4,246.06	33.18%
6208 · Payroll Tax- SS PD	1,498.49	6,023.12	18,155.59	33.18%
6209 · Payroll Tax- TWC PD	25.19	34.97	972.00	3.6%
6210 · TMRS Contributions- PD	968.71	4,167.06	20,761.79	20.07%
6211 · Health Care- PD	3,157.36	13,532.65	45,460.80	29.77%
Total 6201 · Personnel Services	30,169.47	122,313.72	386,928.22	31.61%
6212 · Services				
6213 · Telephone	582.42	2,331.33	6,000.00	38.86%
6214 · Utilities	297.96	966.32	3,500.00	27.61%
6215 · Janitorial	150.00	600.00	1,800.00	33.33%
6215.1 · Technology- PD	119.00	476.00	2,568.00	18.54%
Total 6212 · Services	1,149.38	4,373.65	13,868.00	31.54%
6216 · Other Services & Charges				
6217 · Ammunition	1,863.89	1,863.89	1,000.00	186.39%
6218 · Crime Prevention Supplies	0.00	200.00	500.00	40.0%
6219 · Auto Expenses	2,042.47	5,925.68	17,500.00	33.86%
6220 · Supplies	52.00	3,657.74	6,000.00	60.96%
6221 · Equipment Maintenance & Repair	210.43	339.43	335.00	101.32%
6222 · Building R & M	0.00	0.00	750.00	0.0%

Village of Salado-General Fund
Profit & Loss Budget Performance
January 2020

	Jan 20	Oct '19 - Jan 20	Annual Budget	% of Budget
6223 · Dues & Subscriptions	0.00	352.00	4,000.00	8.8%
6224 · Animal Control	0.00	0.00	1,000.00	0.0%
Total 6216 · Other Services & Charges	4,168.79	12,338.74	31,085.00	39.69%
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	0.00	0.00	30,000.00	0.0%
6227 · Capital Outlay- PD Equipment	4,211.00	6,224.00	2,758.00	225.67%
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	0.00	0.00	5,000.00	0.0%
6229 · Capital Outlay- IT	0.00	0.00	4,275.00	0.0%
Total 6225 · Police - Capital Outlay	4,211.00	6,224.00	42,033.00	14.81%
Total 6200 · Police Department	39,698.64	145,250.11	473,914.22	30.65%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	2,000.00	6,000.00	33.33%
6552 · Prosecutor	633.95	2,747.72	5,000.00	54.95%
Total 6550 · Professional Fees	1,133.95	4,747.72	11,000.00	43.16%
6570 · Other Services & Charges				
6571 · Supplies	0.00	0.00	500.00	0.0%
6573 · Dues and Subscriptions	0.00	0.00	2,300.00	0.0%
6575 · Travel and Training	0.00	761.10	500.00	152.22%
Total 6570 · Other Services & Charges	0.00	761.10	3,300.00	23.06%
Total 6500 · Municipal Court	1,133.95	5,508.82	14,300.00	38.52%
Total 6000 · PUBLIC SAFETY DEPARTMENT	40,832.59	150,758.93	538,214.22	28.01%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,376.00	10,721.70	30,890.68	34.71%
7004 · Maintenance Worker- Overtime	0.00	401.04	1,400.00	28.65%
7005 · Payroll Tax- MC Maint	34.45	161.28	468.21	34.45%
7006 · Payroll Tax- SS Maint	147.31	689.61	2,002.02	34.45%
7007 · Payroll Tax- TWC Maint	2.38	2.38	162.00	1.47%
7008 · TMRS Contributions- Maint	140.66	704.84	2,289.41	30.79%
7009 · Healthcare- Maintenance	36.40	201.47	7,576.80	2.66%
Total 7001 · Personnel Services	2,737.20	12,882.32	44,789.12	28.76%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	1,500.00	0.0%
7017 · Telephone	62.26	256.97	783.00	32.82%
Total 7015 · Other Services & Charges	62.26	256.97	2,283.00	11.26%
Total 7000 · PUBLIC WORKS DEPARTMENT	2,799.46	13,139.29	47,072.12	27.91%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	114.14	646.87	1,400.00	46.21%
Total 8001 · Services	114.14	646.87	1,400.00	46.21%
8010 · Other Services & Charges				
8011 · Supplies	168.35	1,034.92	2,800.00	36.96%
8012 · Auto Expenses	50.42	317.09	720.00	44.04%

Village of Salado-General Fund
Profit & Loss Budget Performance
January 2020

	Jan 20	Oct '19 - Jan 20	Annual Budget	% of Budget
8013 · Equipment Repair	385.00	2,411.92	1,250.00	192.95%
Total 8010 · Other Services & Charges	603.77	3,763.93	4,770.00	78.91%
8030 · Capital Outlay- Parks	0.00	0.00	2,500.00	0.0%
Total 8000 · PARKS DEPARTMENT	717.91	4,410.80	8,670.00	50.87%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9001.1 · Supplies	528.56	543.56	1,000.00	54.36%
9002 · Contract labor	0.00	1,600.00	5,000.00	32.0%
9003 · Signage	0.00	0.00	1,500.00	0.0%
9004 · Auto Expense	50.42	317.10	650.00	48.79%
9005 · Equipment Repair	0.00	0.00	500.00	0.0%
9006 · Street Supplies	1,076.68	2,319.38	17,500.00	13.25%
Total 9001 · Other Services & Charges	1,655.66	4,780.04	26,150.00	18.28%
9050 · Services				
9051 · Utilities	1,486.30	6,345.84	22,000.00	28.85%
Total 9050 · Services	1,486.30	6,345.84	22,000.00	28.85%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	0.00	18,592.46	87,500.00	21.25%
9502 · Main Street Improvements	0.00	0.00	40,000.00	0.0%
9503 · Capital Outlay- Other	0.00	0.00	30,000.00	0.0%
Total 9500 · Capital Outlay	0.00	18,592.46	157,500.00	11.81%
Total 9000 · STREET DEPARTMENT	3,141.96	29,718.34	205,650.00	14.45%
Total GENERAL FUND EXPENDITURES	83,658.94	395,937.29	1,339,201.91	29.57%
Total Expense	83,658.94	395,937.29	1,339,201.91	29.57%
Net Ordinary Income	35,310.10	155,787.52	-40,000.00	-389.47%
Other Income/Expense				
Other Income				
97000 · Use of Restricted Funds-Streets	0.00	0.00	40,000.00	0.0%
Total Other Income	0.00	0.00	40,000.00	0.0%
Other Expense				
98000 · Transfers Out				
98005 · Transfer to Impact Fee Fund	0.00	255.60		
98004 · Xfer to WW Operations	0.00	50,519.07		
Total 98000 · Transfers Out	0.00	50,774.67		
Total Other Expense	0.00	50,774.67		
Net Other Income	0.00	-50,774.67	40,000.00	-126.94%
Net Income	35,310.10	105,012.85	0.00	100.0%

Village of Salado-General Fund
Check Listing

Date	Num	Name	As of January 31, 2020	Memo	Amount
01/02/2020	3065	Michelle McGuire	Refund Pace Park Deposit		100.00
01/02/2020	3061	Cirro Energy	Utilities- Electric		1,625.66
01/02/2020	3062	J-R Testing & Repair	Repair Irrigation System @ Salado Plaza Underpass & I35		208.10
01/02/2020	3063	Jani-King of Austin	January Contracted Services		387.00
01/02/2020	3064	Silver Electric and Solar	Solar Panels		10,732.62
01/07/2020			Funds Transfer to Payroll		25,919.73
01/07/2020			Funds Transfer to Payroll		5,686.34
01/08/2020	3066	Grande Communications Network LLC	Telephone/Internet		182.69
01/08/2020	3067	Kasberg, Patrick & Associates	December Engineering Services		2,345.24
01/08/2020	3068	Kristi Stegall	Accounting Services December 2019		2,975.00
01/08/2020	3069	Lowe's	Supplies for Equipment Repair		492.82
01/08/2020	3070	Salado Water Supply Corporation	Utilities- Water		485.10
01/08/2020	3071	Sam's Club	December Purchases		708.07
01/08/2020	3072	Applied Concepts, Inc.	Stalker Lidar, Dual Enhanced Counting Unit		4,211.00
01/08/2020	3073	Bojorquez Law Firm	December 2019 Legal Services		3,841.01
01/08/2020	3074	Eagle Disposal	Utilities- Waste Disposal		112.50
01/08/2020	3075	Eagle Tire & Lube Center	Repairs 2016 Ford SUV- Front Brakes and Rotors		271.73
01/08/2020	3076	Fuelman	December Fuel Charges		1,309.58
01/08/2020	3077	International Assn of Chiefs of Police	Patrick Boone Dues 1/1/20 - 12/31/20		190.00
01/08/2020	3078	Keith's Ace Hardware	December Charges		1,018.99
01/08/2020	3079	Verizon Wireless	Village Cell Phones		543.00
01/11/2020			Funds Transfer to I&S		15,553.77
01/11/2020			Funds Transfer to WW Customer Deposit Fund		100.00
01/14/2020	3080	State Comptroller	4th QTR 2019 State Criminal Costs & Fees		5,178.89
01/21/2020			Funds Transfer to Payroll		25,035.67
01/23/2020	3081	Don G. Engleking	February 2020 Judicial Services		500.00
01/23/2020	3082	GT Distributors	Ammunition		1,073.99
01/23/2020	3083	The Productivity Center	TCLEDDS subcription renewal Jan 2020 - Jan 2021 Cat B		162.00
01/23/2020	3084	TxTag	Toll Fees		64.06
01/30/2020	3093	Sandor Construction	Refund of Professional Cost Deposit, Callie Christina Estates		637.96
01/30/2020	3085	Card Service Center	Credit Card Transactions December 2019		1,721.70
01/30/2020	3086	FP Mailing Solutions	Postage		428.50
01/30/2020	3087	Grande Communications Network LLC	PD Telephone and Internet		160.24
01/30/2020	3088	Jani-King of Austin	February Contracted Services		387.00
01/30/2020	3089	Johnson Bros. Ford	2018 Ford F150 Maintenance		56.71
01/30/2020	3090	Salado Plumbing	Plumbing Service Call Pace Park		385.00
01/30/2020	3091	TMCCP	Cara McPartland TMCCP Graduation Processing Fee		20.00
01/30/2020	3092	Xerox Financial Services	Copier Lease Payment		295.77
01/30/2020	3094	TML MultiState Intergovernmental	Employee Health Care Coverage February 2020		5,923.46
01/30/2020	3095	Cirro Energy	Utilities- Electric		1,747.11
01/30/2020	3096	Salado Water Supply Corporation	Utilities- Water		422.49
					123,200.50
					123,200.50

Village of Salado, Hotel-Motel Fund

Balance Sheet

02/12/20

As of January 31, 2020

Accrual Basis

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	165,240.75
Total Checking/Savings	<u>165,240.75</u>
Other Current Assets	
1302 · Receivable From Bell County HOT	9,000.00
1100 · Investments	
1120 · TexPool	5,251.34
Total 1100 · Investments	<u>5,251.34</u>
1500 · Petty Cash	100.00
Total Other Current Assets	<u>14,351.34</u>
Total Current Assets	<u>179,592.09</u>
TOTAL ASSETS	<u>179,592.09</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	383.00
Other Current Liabilities	
2050 · Accrued Wages	2,816.23
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	7,446.48
Total 2200 · Due To Other Funds	<u>7,446.48</u>
Total Other Current Liabilities	<u>16,937.71</u>
Total Current Liabilities	<u>17,320.71</u>
Total Liabilities	17,320.71
Equity	
32000 · Retained Earnings	175,158.88
Net Income	-12,887.50
Total Equity	<u>162,271.38</u>
TOTAL LIABILITIES & EQUITY	<u>179,592.09</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of January 31, 2020

Current Assets:

Cash and Cash Equivalents	\$ 165,340.75
Investments	\$ 5,251.34
Receivables	\$ 9,000.00
Total Current Assets	<u><u>\$ 179,592.09</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 383.00
Intergovernmental Payable	\$ 7,446.48
Accrued Wages	\$ 2,816.23
Total Liabilities	<u><u>\$ 10,645.71</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 16,227.14
Committed Fund Balance- Tourism Division Operations	\$ 146,044.24
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 168,946.38</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 179,592.09</u></u>
--	-----------------------------

Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance
 January 2020

	Jan 20	Oct '19 - Jan 20	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · HOT FUND REVENUE				
4100 · County Hotel Occupancy Tax	0.00	0.00	7,000.00	0.0%
4200 · Occupancy Tax	40,024.64	47,621.19	220,000.00	21.65%
4300 · Other Income	130.52	6,947.69		
Total 4000 · HOT FUND REVENUE	40,155.16	54,568.88	227,000.00	24.04%
Total Income	40,155.16	54,568.88	227,000.00	24.04%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	4,691.20	21,110.40	61,000.83	34.61%
5003 · Wages- Part Time Employees	774.53	2,745.34	23,400.00	11.73%
5004 · Payroll Tax- MC	79.25	345.91	1,223.81	28.27%
5005 · Payroll Tax- SS	338.87	1,479.05	5,232.85	28.27%
5006 · Payroll Tax- TWC	5.47	6.42	648.00	0.99%
5007 · TMRS Contribution	277.72	1,336.75	4,324.96	30.91%
5008 · Health Care	653.56	3,184.76	7,576.80	42.03%
Total 5001 · Personnel Services	6,820.60	30,208.63	103,407.25	29.21%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,517.00	6,068.00	18,204.00	33.33%
5052 · Marketing	5,580.83	23,969.59	70,000.00	34.24%
5053 · Office Supplies	0.00	0.00	500.00	0.0%
5054 · Arts- Public Art League	0.00	5,000.00	21,000.00	23.81%
5055 · Printing	0.00	656.50	3,500.00	18.76%
5056 · Postage	0.00	0.00	1,500.00	0.0%
5057 · Dues & Subscriptions	460.00	865.00	1,200.00	72.08%
5058 · Travel & Training	0.00	360.87	2,500.00	14.44%
5059 · Vehicle Maintenance	0.00	327.79	1,000.00	32.78%
Total 5050 · Other Charges & Services	7,557.83	37,247.75	119,404.00	31.2%
Total 5000 · HOT FUND EXPENDITURES	14,378.43	67,456.38	222,811.25	30.28%
Total Expense	14,378.43	67,456.38	222,811.25	30.28%
Net Ordinary Income	25,776.73	-12,887.50	4,188.75	-307.67%
Net Income	25,776.73	-12,887.50	4,188.75	-307.67%

Village of Salado, Hotel-Motel Fund
Check Listing
As of January 31, 2020

Date	Num	Name	Memo	Amount
01/02/2020	1526	Jason Deckman Photography	Christmas Stroll Photography	200.00
01/02/2020	1527	Lamar Companies	Johnson County, TX DFW Panel 4204	320.00
01/02/2020	1528	Salado Chamber of Commerce	Reimburse for LED Rope Lights- Stroll	835.89
01/02/2020	1529	SESAC	License fees	460.00
01/08/2020	1530	AJR Media Group	Digital Media Solutions	2,083.33
01/08/2020	1531	Kathryn Stredwick	Social Media Posting and Engagement, Email Subscription	218.50
01/08/2020	1532	SignAd Outdoor	Advertising Lease Space 01/09/20 - 02/06/20	650.00
01/11/2020			Funds Transfer to General Fund	7,017.64
01/23/2020	1533	Salado Chamber of Commerce	Lease Payment Visitor's Center February 2020	1,517.00
01/30/2020	1534	Lamar Companies	Johnson County, TX DFW Panel 4204	320.00
01/30/2020	1535	Visit Widget LLC	Visit Widget Basic Plan, Website Hosting & Support	409.00
				<u>14,031.36</u>
				<u>14,031.36</u>

Village of Salado- 400 Wastewater System Revenue

02/12/20

Balance Sheet

Accrual Basis

As of January 31, 2020

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	14,401.75
Accounts Receivable	3,634.08
Total Current Assets	<u>18,035.83</u>
TOTAL ASSETS	<u><u>18,035.83</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	81.52
Other Current Liabilities	
Accrued Interest	23,602.00
Due to General Fund	4,808.94
Total Other Current Liabilities	<u>28,410.94</u>
Total Current Liabilities	<u>28,492.46</u>
Total Liabilities	28,492.46
Equity	
Retained Earnings	6,226.35
Net Income	-16,682.98
Total Equity	<u>-10,456.63</u>
TOTAL LIABILITIES & EQUITY	<u><u>18,035.83</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- WASTEWATER SYSTEM FUND
As of January 31, 2020

Current Assets:

Cash and Cash Equivalents	\$ 14,401.75
Receivables	\$ 3,634.08
Total Current Assets	\$ 18,035.83

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 81.52
Accrued Interest	\$ 23,602.00
Intergovernmental Payable	\$ 4,808.94
Total Liabilities	\$ 28,492.46

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (10,456.63)
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ (10,456.63)

Total Liabilities and Fund Balances	\$ 18,035.83
--	---------------------

Village of Salado- 400 Wastewater System Revenue
Profit & Loss Budget Performance
 January 2020

	Jan 20	Oct '19 - Jan 20	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
Monthly Service Fees	10,652.50	37,859.74	238,115.52	15.9%
Interest Income	3.35	14.30		
Total Income	10,655.85	37,874.04	238,115.52	15.91%
Expense				
Utilities				
Utilities- Electric	3,131.49	12,764.98	37,200.00	34.31%
Utilities- Water	169.29	677.18	250.00	270.87%
Total Utilities	3,300.78	13,442.16	37,450.00	35.89%
Maintenance Contractor	0.00	67,050.00	160,920.00	41.67%
Professional Fees- Engineering	4,960.50	10,326.03		
Professional Fees- Legal	0.00	6,308.84		
Repairs	5,959.63	6,699.06		
Sludge Disposal	0.00	0.00	10,000.00	0.0%
TCEQ Fees	0.00	1,250.00	1,000.00	125.0%
Total Expense	14,220.91	105,076.09	209,370.00	50.19%
Net Ordinary Income	-3,565.06	-67,202.05	28,745.52	-233.78%
Other Income/Expense				
Other Income				
Transfer In	0.00	50,519.07		
Total Other Income	0.00	50,519.07		
Net Other Income	0.00	50,519.07		
Net Income	-3,565.06	-16,682.98	28,745.52	-58.04%

Village of Salado- 400 Wastewater System Revenue
Check Listing
As of January 31, 2020

Date	Num	Name	Memo	Amount
01/08/2020	100024	Our Energy, LLC	Electric Service at 401 S Stagecoach Well	86.04
01/08/2020	100025	Salado Water Supply Corporation	Utilities- Water	169.27
01/08/2020	100026	Our Energy, LLC	Electric Service at 211 N. Church St.	99.89
01/08/2020	100027	Our Energy, LLC	Electric Service at 111 Royal Street	159.57
01/08/2020	100028	Our Energy, LLC	Electric Service at 1401 Shepherd Dr.	2,790.51
01/11/2020			Funds Transfer to General Fund	1,252.93
01/23/2020	100029	CH2MHILL OMI	December Repair Expenses	5,959.63
01/30/2020	100030	CH2MHILL OMI	Contracted Services February 2020	13,410.00
01/30/2020	100031	Salado Water Supply Corporation	Utilities- Water	169.29
				<u>24,097.13</u>
				<u>24,097.13</u>

Village of Salado- 500 Wastewater Customer Deposits

02/12/20

Balance Sheet

Accrual Basis

As of January 31, 2020

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	6,411.06
Total Current Assets	<u>6,411.06</u>
TOTAL ASSETS	<u>6,411.06</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to/from General Fund	-100.00
Wastewater Customer Deposits	6,800.00
Total Other Current Liabilities	<u>6,700.00</u>
Total Current Liabilities	<u>6,700.00</u>
Total Liabilities	6,700.00
Equity	
Retained Earnings	-289.72
Net Income	<u>0.78</u>
Total Equity	<u>-288.94</u>
TOTAL LIABILITIES & EQUITY	<u>6,411.06</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2019 through January 2020

	<u>Oct '19 - Jan 20</u>
Ordinary Income/Expense	
Income	
Interest Income	3.35
Total Income	3.35
Net Ordinary Income	3.35
Net Income	<u>3.35</u>

Village of Salado- 500 Wastewater Customer Deposits Check Listing

As of January 31, 2020

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

Village of Salado- 550 Wastewater Impact Fees

Balance Sheet

As of January 31, 2020

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	110.10
Total Current Assets	<u>110.10</u>
TOTAL ASSETS	<u>110.10</u>
LIABILITIES & EQUITY	
Equity	
Retained Earnings	109.92
Net Income	0.18
Total Equity	<u>110.10</u>
TOTAL LIABILITIES & EQUITY	<u>110.10</u>

Village of Salado- 550 Wastewater Impact Fees

Profit & Loss

As of January 31, 2020

	<u>Jan 31, 20</u>
Ordinary Income/Expense	
Income	
Impact Fee Revenue	196,934.39
Impact Fee Refunds	-196,934.39
Interest Income	192.34
	<hr/>
Total Income	192.34
Expense	
Office Supplies	309.71
Refund of Credit Card Fees	28.13
	<hr/>
Total Expense	337.84
Net Ordinary Income	-145.50
Other Income/Expense	
Other Income	
Transfers In	255.60
	<hr/>
Total Other Income	255.60
Net Other Income	255.60
Net Income	<hr/> <hr/> 110.10

Village of Salado- 550 Wastewater Impact Fees

Check Listing

As of January 31, 2020

<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>

Village of Salado - 700 WW Permanent Improvement Bonds

02/12/20

Balance Sheet

Accrual Basis

As of January 31, 2020

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	338,491.85
1003 · Horizon '18 Bond Proceeds x9230	385,919.74
Total Checking/Savings	<u>724,411.59</u>
Total Current Assets	724,411.59
Fixed Assets	
1520 · Equipment	5,857.10
1530 · Wastewater Treatment Facility	10,794,932.00
1531 · Accum Depr- Depreciation WWTP	-122,453.82
Total Fixed Assets	<u>10,678,335.28</u>
TOTAL ASSETS	<u><u>11,402,746.87</u></u>
LIABILITIES & EQUITY	
Liabilities	
Long Term Liabilities	
2500 · '15 Permanent Improvement Bonds	6,800,000.00
2501 · '18 Permanent Improvement Bonds	2,165,000.00
2502 · Current Portion of Bonds	475,000.00
Total Long Term Liabilities	<u>9,440,000.00</u>
Total Liabilities	9,440,000.00
Equity	
3110 · Investments in Fixed Assets	1,238,335.00
32000 · Unrestricted Net Assets	789,336.02
Net Income	-64,924.15
Total Equity	<u>1,962,746.87</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,402,746.87</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2019 through January 2020

	<u>Oct '19 - Jan 20</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	2,282.11
Total Income	<u>2,282.11</u>
Expense	
6151 · Special Studies	1,200.76
6157 · Design- Collection System-Other	5,705.00
6162 · Construction-Lines/Lift Station	496.50
6165 · On Site Representation	160.00
6168 · Other	59,644.00
Total Expense	<u>67,206.26</u>
Net Ordinary Income	<u>-64,924.15</u>
Net Income	<u><u>-64,924.15</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of January 31, 2020

<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>

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of January 31, 2020

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	553,503.85
Total Checking/Savings	<u>553,503.85</u>
Other Current Assets	
1200 · Due To/From General Fund	78,271.69
1215 · Property Tax Receivable	13,724.21
Total Other Current Assets	<u>91,995.90</u>
Total Current Assets	<u>645,499.75</u>
TOTAL ASSETS	<u>645,499.75</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2704 · Deferred Revenue- Ad Valorem	9,145.65
Total Other Current Liabilities	<u>9,145.65</u>
Total Current Liabilities	<u>9,145.65</u>
Total Liabilities	9,145.65
Equity	
32000 · Unrestricted Net Assets	125,378.25
Net Income	510,975.85
Total Equity	<u>636,354.10</u>
TOTAL LIABILITIES & EQUITY	<u>645,499.75</u>

**Village of Salado - 300 Interest and Sinking Fund
 Profit & Loss Budget Performance
 January 2020**

	Jan 20	Oct '19 - Jan 20	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	78,271.69	509,808.08	687,280.00	74.18%
4100 · Interest Income	464.59	1,167.77		
4200 · Impact Fee Revenue	0.00	0.00	71,254.00	0.0%
Total Income	78,736.28	510,975.85	758,534.00	67.36%
Expense				
6105 · 2015 Bond Principal	0.00	0.00	365,000.00	0.0%
6106 · 2015 Bond Interest	0.00	0.00	210,651.00	0.0%
6107 · 2018 Bond Principal	0.00	0.00	110,000.00	0.0%
6108 · 2018 Bond Interest	0.00	0.00	72,575.50	0.0%
Total Expense	0.00	0.00	758,226.50	0.0%
Net Ordinary Income	78,736.28	510,975.85	307.50	166,171.01%
Net Income	78,736.28	510,975.85	307.50	166,171.01%

Village of Salado - 300 Interest and Sinking Fund
Check Listing
As of January 31, 2020

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

Village of Salado - 600 Stagecoach Sewer Fund

02/12/20

Balance Sheet

Accrual Basis

As of January 31, 2020

	<u>Jan 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash in Bank	3,297.59
Total Checking/Savings	<u>3,297.59</u>
Total Current Assets	3,297.59
Fixed Assets	0.00
TOTAL ASSETS	<u><u>3,297.59</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2200 · Due to General Fund	3,284.00
Total Other Current Liabilities	<u>3,284.00</u>
Total Current Liabilities	<u>3,284.00</u>
Total Liabilities	3,284.00
Equity	13.59
TOTAL LIABILITIES & EQUITY	<u><u>3,297.59</u></u>