

Village of Salado-General Fund

04/13/20

Balance Sheet

Accrual Basis

As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · FSB/BancorpSouth xxx3002	2,648.03
1002 · Horizon GF Operating xxx8101	1,001,766.50
1003 · Horizon Payroll xxx9962	15,734.43
1004 · Horizon Forfeiture xxx3514	6,255.81
1005 · Regent Bank Escrow- PD Vehicle	171.58
1099 · Petty Cash	100.00
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Total Checking/Savings	1,026,676.35
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,393.04
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Total 1100 · Investments	4,393.04
1200 · Other receivables	
1213 · Credit Card Payments Receivable	1,312.99
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
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Total 1200 · Other receivables	118,218.77
1205 · Due To/From Other Funds	
1225 · Due to WW Cust Deposit Fund	-100.00
1224 · Due From WW Operations	25,986.73
1206 · Due From Fund 200 - Hotel/Motel	12,287.13
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Total 1205 · Due To/From Other Funds	38,173.86
Total Other Current Assets	<hr/> 160,785.67 <hr/>
Total Current Assets	1,187,462.02
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
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Total Fixed Assets	844,411.52
Other Assets	
1800 · Construction in Progress	13,500.00
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Total Other Assets	13,500.00
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TOTAL ASSETS	<u><u>2,045,373.54</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	28,269.67
Other Current Liabilities	
2050 · Accrued Wages	23,348.51
2100 · Payroll Liabilities	-134.37
2200 · Due to other funds	
2201 · Due to I&S	13,601.68
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Total 2200 · Due to other funds	13,601.68
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	4,569.54
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Village of Salado-General Fund
Balance Sheet
As of March 31, 2020

	<u>Mar 31, 20</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	5,109.02
Total Other Current Liabilities	<u>61,889.66</u>
Total Current Liabilities	<u>90,159.33</u>
Total Liabilities	90,159.33
Equity	
3110 · Investments in Fixed Assets	845,179.41
32000 · Retained Earnings	793,259.18
Net Income	316,775.62
Total Equity	<u>1,955,214.21</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,045,373.54</u></u>

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

Current Assets:

Cash and Cash Equivalents	\$ 1,026,676.35
Investments	\$ 4,393.04
Receivables	\$ 156,392.63
Total Current Assets	<u>\$ 1,187,462.02</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 28,269.67
Payroll Liabilities	\$ (134.37)
Intergovernmental Payable	\$ 13,601.68
Deferred Revenues	\$ 4,569.54
Accrued Wages	\$ 23,348.51
Total Liabilities	<u>\$ 69,655.03</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 20,504.30
Committed Fund Balances	
Public Works	\$ 438,921.08
Future Grant Matches	\$ 274,325.67
Wastewater Operations	\$ 384,055.94
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 1,117,806.99</u>

Total Liabilities and Fund Balances	<u>\$ 1,187,462.02</u>
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Village of Salado-General Fund
Profit & Loss Budget Performance
March 2020

	Mar 20	Oct '19 - Mar 20	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	7,813.65	407,960.22	395,238.20	103.22%
4120 · Sales Tax Earned	35,632.20	281,221.34	490,000.00	57.39%
4130 · Mixed Beverages	0.00	9,972.18	21,000.00	47.49%
Total 4100 · Tax Revenue	43,445.85	699,153.74	906,238.20	77.15%
4150 · Franchise Fees				
4160 · Electric Franchise	119,249.29	119,249.29	135,000.00	88.33%
4165 · Telephone Franchise	0.00	9,189.49	15,000.00	61.26%
4170 · Waste Disposal Franchise Fee	0.00	12,388.22	20,000.00	61.94%
4175 · Cable Franchise	5,978.07	14,963.43	26,000.00	57.55%
4180 · Water Franchise	0.00	19,000.04	30,000.00	63.33%
Total 4150 · Franchise Fees	125,227.36	174,790.47	226,000.00	77.34%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	0.00	15.00	250.00	6.0%
4215 · Service Fees (Burn)	20.00	200.00	0.00	100.0%
4216 · Service Fees (Itinerant Vendor)	0.00	550.00	1,500.00	36.67%
4230 · Building Permit Fees	1,838.84	25,635.35	36,970.00	69.34%
4260 · Certificate of Occupancy	0.00	360.00	1,100.00	32.73%
4270 · Contractor Registration	595.00	4,270.00	5,500.00	77.64%
Total 4200 · Licenses, Permits, and Fees	2,453.84	31,030.35	45,320.00	68.47%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	3,302.03	9,334.12	18,000.00	51.86%
4315 · Zoning/Variances	0.00	500.00	1,000.00	50.0%
4320 · Pace Park Rental Fees	-100.00	1,324.00	3,000.00	44.13%
4330 · LEOSE	907.41	907.41	900.00	100.82%
4340 · Crash Report Fees	0.00	78.20	250.00	31.28%
Total 4300 · Service Fees	4,109.44	12,143.73	23,150.00	52.46%
4700 · Investment and other income				
4780 · Interest Income	916.85	4,496.82	8,500.00	52.9%
4790 · Other Income	183.00	17,156.27	49,493.71	34.66%
Total 4700 · Investment and other income	1,099.85	21,653.09	57,993.71	37.34%
4400 · Fines and Forfeitures	5,074.29	21,135.34	40,500.00	52.19%
Total 4000 · GENERAL FUND REVENUE	181,410.63	959,906.72	1,299,201.91	73.88%
Total Income	181,410.63	959,906.72	1,299,201.91	73.88%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	9,395.20	60,599.04	122,138.00	49.62%
5102 · City Secretary Salary	5,059.20	32,884.80	66,004.84	49.82%
5121 · Payroll Tax- MC Admin	209.59	1,355.51	2,728.07	49.69%

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

	Mar 20	Oct '19 - Mar 20	Annual Budget	% of Budget
5122 · Payroll Tax- SS Admin	896.18	5,796.00	11,664.86	49.69%
5123 · Payroll Tax- TWC Admin	0.00	18.69	324.00	5.77%
5126 · TMRS Contributions- Admin	855.70	5,799.92	13,339.33	43.48%
5127 · Health Care- Admin	1,257.12	8,934.12	16,365.88	54.59%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	17,672.99	115,388.08	234,564.98	49.19%
5200 · Services				
5201 · Meeting Expense	200.00	209.29	500.00	41.86%
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	54.04	1,205.97	1,969.52	61.23%
5205 · Equipment - Leased / Rented	295.77	1,774.62	3,723.00	47.67%
5206 · Interest Exp/Bank Fees	122.66	397.05	650.00	61.09%
5207 · BELLCAD	3,330.75	9,992.25	10,500.00	95.16%
5214 · Utilities	358.16	2,376.37	5,054.25	47.02%
5215 · Janitorial	237.00	1,422.00	2,844.00	50.0%
Total 5200 · Services	4,598.38	22,842.55	31,355.77	72.85%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	2,975.00	31,455.00	53,800.00	58.47%
5216-4 · Profess Fees - Inspections	12,970.36	30,395.55	25,300.00	120.14%
5216-5 · Profess. Fees - Legal	2,478.07	18,299.82	35,000.00	52.29%
Total 5216 · Professional Fees	18,423.43	80,150.37	114,100.00	70.25%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	0.00	4,650.00	0.0%
5304 · Office Supplies	149.31	2,022.72	3,650.00	55.42%
5305 · Postage	105.00	2,310.56	2,500.00	92.42%
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)	-1,393.00	24,002.72	27,500.00	87.28%
5312 · Dues and Subscriptions	50.00	988.00	2,000.00	49.4%
5313 · Training & Travel	0.00	275.00	1,000.00	27.5%
5319 · Technology	313.00	3,921.13	6,052.88	64.78%
5320 · Special Projects	0.00	0.00	8,600.00	0.0%
Total 5300 · Other Services & Charges	-775.69	34,306.13	62,102.88	55.24%
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	39,919.11	252,687.13	442,708.63	57.08%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,896.00	31,824.00	63,658.71	49.99%

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

	Mar 20	Oct '19 - Mar 20	Annual Budget	% of Budget
5503 · Payroll Tax- MC Dev Svcs	71.00	461.45	923.05	49.99%
5504 · Payroll Tax- SS Dev Svcs	303.56	1,973.09	3,946.84	49.99%
5505 · Payroll Tax- TWC Dev Svcs	0.00	9.00	162.00	5.56%
5506 · TMRS Contributions- Dev Svcs	289.84	1,974.82	4,513.40	43.76%
5507 · Health Care- Dev Svcs	654.26	4,498.49	8,182.94	54.97%
Total 5501 · Personnel Services	6,214.66	40,740.85	81,386.94	50.06%
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	1,700.17	7,500.00	22.67%
5703 · Engineering- Plat Review	720.07	7,380.74	7,500.00	98.41%
Total 5700 · Professional Fees	720.07	9,080.91	15,000.00	60.54%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	6,934.73	49,821.76	96,886.94	51.42%
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	38,553.71	77,107.00	50.0%
6203 · Salary- Corporal	821.16	1,368.60	47,447.50	2.88%
6204 · Salary / Wages - Officers	12,968.90	92,207.87	161,277.48	57.17%
6205 · Officers - Overtime	171.90	8,769.32	7,000.00	125.28%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	288.47	2,043.05	4,246.06	48.12%
6208 · Payroll Tax- SS PD	1,233.38	8,735.76	18,155.59	48.12%
6209 · Payroll Tax- TWC PD	6.41	62.37	972.00	6.42%
6210 · TMRS Contributions- PD	715.57	5,832.98	20,761.79	28.1%
6211 · Health Care- PD	1,862.88	18,552.89	45,460.80	40.81%
Total 6201 · Personnel Services	24,000.01	176,126.55	386,928.22	45.52%
6212 · Services				
6213 · Telephone	549.55	3,445.95	6,000.00	57.43%
6214 · Utilities	228.35	1,466.34	3,500.00	41.9%
6215 · Janitorial	150.00	900.00	1,800.00	50.0%
6215.1 · Technology- PD	119.00	714.00	2,568.00	27.8%
Total 6212 · Services	1,046.90	6,526.29	13,868.00	47.06%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	1,863.89	1,000.00	186.39%
6218 · Crime Prevention Supplies	0.00	200.00	500.00	40.0%
6219 · Auto Expenses	1,981.65	10,876.74	17,500.00	62.15%
6220 · Supplies	1,059.11	5,827.49	6,000.00	97.13%
6221 · Equipment Maintenance & Repair	0.00	339.43	335.00	101.32%
6222 · Building R & M	0.00	425.00	750.00	56.67%

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

	Mar 20	Oct '19 - Mar 20	Annual Budget	% of Budget
6223 · Dues & Subscriptions	26.00	4,161.60	4,000.00	104.04%
6224 · Animal Control	0.00	0.00	1,000.00	0.0%
Total 6216 · Other Services & Charges	3,066.76	23,694.15	31,085.00	76.22%
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	0.00	0.00	30,000.00	0.0%
6227 · Capital Outlay- PD Equipment	0.00	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	0.00	6,224.00	42,033.00	14.81%
Total 6200 · Police Department	28,113.67	212,570.99	473,914.22	44.85%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	3,000.00	6,000.00	50.0%
6552 · Prosecutor	573.95	4,021.62	5,000.00	80.43%
Total 6550 · Professional Fees	1,073.95	7,021.62	11,000.00	63.83%
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	163.50	1,174.60	500.00	234.92%
Total 6570 · Other Services & Charges	163.50	1,174.60	3,300.00	35.59%
Total 6500 · Municipal Court	1,237.45	8,196.22	14,300.00	57.32%
Total 6000 · PUBLIC SAFETY DEPARTMENT	29,351.12	220,767.21	538,214.22	41.02%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	4,026.33	17,124.03	30,890.68	55.43%
7004 · Maintenance Worker- Overtime	0.00	401.04	1,400.00	28.65%
7005 · Payroll Tax- MC Maint	58.39	254.12	468.21	54.28%
7006 · Payroll Tax- SS Maint	249.64	1,086.56	2,002.02	54.27%
7007 · Payroll Tax- TWC Maint	4.03	8.78	162.00	5.42%
7008 · TMRS Contributions- Maint	238.36	1,083.86	2,289.41	47.34%
7009 · Healthcare- Maintenance	36.40	274.27	7,576.80	3.62%
Total 7001 · Personnel Services	4,613.15	20,232.66	44,789.12	45.17%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	1,500.00	0.0%
7017 · Telephone	63.76	386.49	783.00	49.36%
Total 7015 · Other Services & Charges	63.76	386.49	2,283.00	16.93%
Total 7000 · PUBLIC WORKS DEPARTMENT	4,676.91	20,619.15	47,072.12	43.8%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	114.51	871.60	1,400.00	62.26%
Total 8001 · Services	114.51	871.60	1,400.00	62.26%
8010 · Other Services & Charges				
8011 · Supplies	169.42	1,329.69	2,800.00	47.49%
8012 · Auto Expenses	88.73	465.28	720.00	64.62%

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

	Mar 20	Oct '19 - Mar 20	Annual Budget	% of Budget
8013 · Equipment Repair	0.00	3,032.17	1,250.00	242.57%
Total 8010 · Other Services & Charges	258.15	4,827.14	4,770.00	101.2%
8030 · Capital Outlay- Parks	0.00	0.00	2,500.00	0.0%
Total 8000 · PARKS DEPARTMENT	372.66	5,698.74	8,670.00	65.73%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9001.1 · Supplies	3.97	587.57	1,000.00	58.76%
9002 · Contract labor	175.00	2,275.00	5,000.00	45.5%
9003 · Signage	0.00	0.00	1,500.00	0.0%
9004 · Auto Expense	88.73	465.29	650.00	71.58%
9005 · Equipment Repair	0.00	390.00	500.00	78.0%
9006 · Street Supplies	890.91	11,353.60	17,500.00	64.88%
Total 9001 · Other Services & Charges	1,158.61	15,071.46	26,150.00	57.64%
9050 · Services				
9051 · Utilities	1,447.18	9,113.10	22,000.00	41.42%
Total 9050 · Services	1,447.18	9,113.10	22,000.00	41.42%
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	2,605.79	42,777.02	205,650.00	20.8%
Total GENERAL FUND EXPENDITURES	83,860.32	592,371.01	1,339,201.91	44.23%
Total Expense	83,860.32	592,371.01	1,339,201.91	44.23%
Net Ordinary Income	97,550.31	367,535.71	-40,000.00	-918.84%
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		
98001 · Xfer To Stagecoach WW Plant	-0.99	-14.58		
98004 · Xfer to WW Operations	0.00	50,519.07		
Total 98000 · Transfers Out	-0.99	50,760.09		
Total Other Expense	-0.99	50,760.09		
Net Other Income	0.99	-50,760.09	40,000.00	-126.9%
Net Income	97,551.30	316,775.62	0.00	100.0%

Village of Salado-General Fund
Check Listing
As of March 31, 2020

Date	Num	Name	Memo	Amount
03/03/2020			Funds Transfer to Payroll	24,739.23
03/05/2020	3133	Chrissie Robertson	Speaker Fee- Community Garden Project	200.00
03/05/2020	3134	The Arbor Barber	Tree Trimming Services	3,000.00
03/07/2020			Funds Transfer to Payroll	5,490.22
03/09/2020	3146	Jennifer McIntyre	Refund Citation Overpayment	9.00
03/09/2020	3147	Patricia Polay	Refund Citation Overpayment	7.00
03/09/2020	3136	Fuelman	February Fuel Charges	892.72
03/09/2020	3137	Jani-King of Austin	March 2020 Contracted Services	387.00
03/09/2020	3138	Kasberg, Patrick & Associates	Engineering Services February 2020	4,833.98
03/09/2020	3139	Kologik	COPsync Software 2/21/20 - 2/20/21	3,783.60
03/09/2020	3140	Kristi Stegall	February 2020 Accounting Services	2,870.00
03/09/2020	3141	Lowe's	Maintenance Supplies	17.96
03/09/2020	3142	Miller Uniforms & Emblems	PD Supplies	164.75
03/09/2020	3143	Salado Volunteer Fire Department	Reimbursement- 2020 Active 911 Service- 2 Phones	26.00
03/09/2020	3144	Verizon Wireless	Village Cell Phones	546.10
03/09/2020	3145	Xerox Financial Services	Copier Lease Payment	295.77
03/11/2020			Funds Transfer to WW Customer Deposits Fund	100.00
03/11/2020			Funds Transfer to WW Operations Fund	12,429.26
03/11/2020			Funds Transfer to I&S Fund	49,601.40
03/12/2020	3148	Eagle Tire & Lube Center	2 New Tires- 2018 F-150	524.60
03/12/2020	3149	Interstate Billing Service	Cap Fleet Upfitters CAPQ57823	1,725.00
03/12/2020	3150	Keith's Ace Hardware	February Charges	250.70
03/12/2020	3151	Salado Plumbing	Replace Toilet in Women's Restroom	425.00
03/12/2020	3152	Salado Lawn Care LLC	Service- Mowing, Maintain Flower Beds	500.00
03/12/2020	3153	TML MultiState Intergovernmental	Employee Health Care Coverage March 2020	5,923.46
03/16/2020			Funds Transfer to Payroll	23,896.75
03/16/2020	3189	TML MultiState Intergovernmental	Employee Health Care Coverage April 2020	4,628.98
03/19/2020	3158	Rachel Hoage	Refund Pace Park Deposit	100.00
03/19/2020	3154	Bojorquez Law Firm	February 2020 Legal Services	2,348.85
03/19/2020	3155	Eagle Disposal	Utilities- Waste Disposal	112.50
03/19/2020	3156	Grande Communications Network LLC	Telephone/Internet	142.05
03/19/2020	3157	Tax Appraisal District Of Bell County	3rd QTR Pmt for 2020 Taxing Unit Fee	3,330.75
03/23/2020	3159	Marissa Saucedo	Refund Pace Park Deposit and Rental (Canceled/COVID 19)	450.00
03/23/2020	3160	Salado Lawn Care LLC	Service- Mowing, Maintain Flower Beds	175.00
03/23/2020	3169	McPartland, Cara F	Mileage Reimbursement- TMCA Board Meeting 3/6/20 Salado to Dallas Round Trip 300 miles @ \$.545	163.50
03/23/2020	3161	Building Officials Association of Texas	BOAT membership	50.00
03/23/2020	3162	Bureau Veritas	February 2020 Inspections	8,632.90
03/23/2020	3163	Card Service Center	Credit Card Transactions February 2020	1,239.88
03/23/2020	3164	Cirro Energy	Utilities- Electric	1,566.43
03/23/2020	3165	FP Mailing Solutions	Postage	105.00
03/23/2020	3166	Grande Communications Network LLC	PD Telephone and Internet	127.31
03/23/2020	3167	Just Say It!	PD Uniforms	127.50
03/23/2020	3168	The Arbor Barber	Tree Removal Service	5,000.00
03/27/2020	3170	Don G. Engleking	April 2020 Judicial Services	500.00
03/31/2020			Funds Transfer to Payroll	20,198.69
				<u>191,638.84</u>
				<u>191,638.84</u>

Village of Salado, Hotel-Motel Fund

04/13/20

Balance Sheet

Accrual Basis

As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	146,548.38
Other Current Assets	
1302 · Receivable From Bell County HOT	9,000.00
1100 · Investments	
1120 · TexPool	<u>5,262.50</u>
Total 1100 · Investments	5,262.50
1500 · Petty Cash	<u>100.00</u>
Total Other Current Assets	<u>14,362.50</u>
Total Current Assets	<u>160,910.88</u>
TOTAL ASSETS	<u>160,910.88</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-1,517.00
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	<u>12,287.13</u>
Total 2200 · Due To Other Funds	<u>12,287.13</u>
Total Other Current Liabilities	<u>21,778.36</u>
Total Current Liabilities	<u>20,261.36</u>
Total Liabilities	20,261.36
Equity	
32000 · Retained Earnings	175,158.88
Net Income	<u>-34,509.36</u>
Total Equity	<u>140,649.52</u>
TOTAL LIABILITIES & EQUITY	<u>160,910.88</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 146,648.38
Investments	\$ 5,262.50
Receivables	\$ 9,000.00
Total Current Assets	<u>\$ 160,910.88</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ (1,517.00)
Intergovernmental Payable	\$ 12,287.13
Accrued Wages	\$ 2,816.23
Total Liabilities	<u>\$ 13,586.36</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 14,064.95
Committed Fund Balance- Tourism Division Operations	\$ 126,584.57
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 147,324.52</u>

Total Liabilities and Fund Balances	<u>\$ 160,910.88</u>
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Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance
 March 2020

	Mar 20	Oct '19 - Mar 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	0.00	55,845.26	220,000.00	25.38%
4300 · Other Income	139.54	7,218.85		
Total 4000 · HOT FUND REVENUE	139.54	63,064.11	227,000.00	27.78%
Total Income	139.54	63,064.11	227,000.00	27.78%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	4,691.20	30,492.80	61,000.83	49.99%
5003 · Wages- Part Time Employees	0.00	3,042.42	23,400.00	13.0%
5004 · Payroll Tax- MC	68.03	486.27	1,223.81	39.73%
5005 · Payroll Tax- SS	290.85	2,079.18	5,232.85	39.73%
5006 · Payroll Tax- TWC	0.00	11.02	648.00	1.7%
5007 · TMRS Contribution	277.72	1,892.19	4,324.96	43.75%
5008 · Health Care	653.56	4,491.88	7,576.80	59.29%
Total 5001 · Personnel Services	5,981.36	42,495.76	103,407.25	41.1%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,517.00	9,102.00	18,204.00	50.0%
5052 · Marketing	3,537.33	37,655.25	70,000.00	53.79%
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	119.00	775.50	3,500.00	22.16%
5056 · Postage	0.00	0.00	1,500.00	0.0%
5057 · Dues & Subscriptions	0.00	865.00	1,200.00	72.08%
5058 · Travel & Training	991.30	1,352.17	2,500.00	54.09%
5059 · Vehicle Maintenance	0.00	327.79	1,000.00	32.78%
Total 5050 · Other Charges & Services	6,164.63	55,077.71	119,404.00	46.13%
Total 5000 · HOT FUND EXPENDITURES	12,145.99	97,573.47	222,811.25	43.79%
Total Expense	12,145.99	97,573.47	222,811.25	43.79%
Net Ordinary Income	-12,006.45	-34,509.36	4,188.75	-823.86%
Net Income	-12,006.45	-34,509.36	4,188.75	-823.86%

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

Date	Num	Name	Memo	Amount
03/09/2020	1548	AJR Media Group	Digital Media Solutions	2,083.33
03/09/2020	1549	Candid Images Photography	Salado Conference at Tenroc Ranch 2/19/20	100.00
03/09/2020	1550	Open Sky Media, Inc.	Retail Austin Monthly, Great Destinations AM	1,200.00
03/09/2020	1551	Visit Widget LLC	Website Updates- 17 Hours of Front-End Dev Time	850.00
03/12/2020	1553	Chadley Hollas	Mileage Reimbursement	991.30
03/12/2020	1552	SignAd Outdoor	Advertising Lease Space 03/06/20 - 04/02/20	650.00
03/23/2020	1554	Jason Deckman Photography	Fourth Friday Event Photos 2/28/20	75.00
03/23/2020	1555	Lamar Companies	Johnson County, TX DFW Panel 4204	320.00
03/23/2020	1556	M&D Business Services	Spring Clean-up Day Postcards- Qty 1100	119.00
03/23/2020	1557	Visit Widget LLC	Visit Widget Basic Plan, Website Hosting & Support	409.00
03/27/2020	1558	Salado Chamber of Commerce	Lease Payment Visitor's Center April 2020	1,517.00
				<u>8,314.63</u>
				<u>8,314.63</u>

Village of Salado- 400 Wastewater System Revenue

Balance Sheet

As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	10,923.03
Accounts Receivable	9,466.91
Total Current Assets	<u>20,389.94</u>
TOTAL ASSETS	<u><u>20,389.94</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	2,009.33
Other Current Liabilities	
Accrued Interest	23,602.00
Due to General Fund	25,986.73
Total Other Current Liabilities	<u>49,588.73</u>
Total Current Liabilities	<u>51,598.06</u>
Total Liabilities	51,598.06
Equity	
Retained Earnings	6,226.35
Net Income	-37,434.47
Total Equity	<u>-31,208.12</u>
TOTAL LIABILITIES & EQUITY	<u><u>20,389.94</u></u>

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

Current Assets:

Cash and Cash Equivalents	\$ 10,923.03
Receivables	\$ 9,466.91
Total Current Assets	<u><u>\$ 20,389.94</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 2,009.33
Accrued Interest	\$ 23,602.00
Intergovernmental Payable	\$ 25,986.73
Total Liabilities	<u><u>\$ 51,598.06</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (31,208.12)
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ (31,208.12)</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 20,389.94</u></u>
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**Village of Salado- 400 Wastewater System Revenue
 Profit & Loss Budget Performance
 March 2020**

	Mar 20	Oct '19 - Mar 20	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
Monthly Service Fees	12,387.00	62,337.91	238,115.52	26.18%
Interest Income	1.17	17.30		
Total Income	12,388.17	62,355.21	238,115.52	26.19%
Expense				
Bank Service Charge	5.00	10.00		
Maintenance Contractor	13,410.00	93,870.00	160,920.00	58.33%
Professional Fees- Engineering	5,525.95	20,205.91		
Professional Fees- Legal	0.00	6,308.84		
Repairs	765.00	8,544.86		
Sludge Disposal	0.00	0.00	10,000.00	0.0%
TCEQ Fees	0.00	1,250.00	1,000.00	125.0%
Utilities				
Utilities- Electric	3,560.12	19,213.49	37,200.00	51.65%
Utilities- Water	169.29	1,015.76	250.00	406.3%
Total Utilities	3,729.41	20,229.25	37,450.00	54.02%
Total Expense	23,435.36	150,418.86	209,370.00	71.84%
Net Ordinary Income	-11,047.19	-88,063.65	28,745.52	-306.36%
Other Income/Expense				
Other Income				
Transfer In	0.01	50,629.18		
Total Other Income	0.01	50,629.18		
Net Other Income	0.01	50,629.18		
Net Income	-11,047.18	-37,434.47	28,745.52	-130.23%

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
03/09/2020	100038	CH2MHILL OMI	Contracted Services April 2020	13,410.00
03/09/2020	100040	Our Energy, LLC	Utilities- Electric	3,394.92
				<u>16,804.92</u>
				<u><u>16,804.92</u></u>

Village of Salado- 500 Wastewater Customer Deposits

04/13/20

Balance Sheet

Accrual Basis

As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	8,512.76
Other Current Assets	
Due to/from General Fund	100.00
Total Other Current Assets	<u>100.00</u>
Total Current Assets	<u>8,612.76</u>
TOTAL ASSETS	<u><u>8,612.76</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	8,900.00
Total Other Current Liabilities	<u>8,900.00</u>
Total Current Liabilities	<u>8,900.00</u>
Total Liabilities	8,900.00
Equity	
Retained Earnings	-289.72
Net Income	2.48
Total Equity	<u>-287.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>8,612.76</u></u>

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Village of Salado- 500 Wastewater Customer Deposits

04/13/20

Profit & Loss

Accrual Basis

October 2019 through March 2020

	<u>Oct '19 - Mar 20</u>
Ordinary Income/Expense	
Income	
Interest Income	5.05
Total Income	5.05
Net Ordinary Income	5.05
Net Income	<u>5.05</u>

Village of Salado- 500 Wastewater Customer Deposits
Check Listing
As of March 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

04/13/20

Balance Sheet

Accrual Basis

As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	324,048.09
1003 · Horizon '18 Bond Proceeds x9230	386,554.39
Total Checking/Savings	<u>710,602.48</u>
Total Current Assets	710,602.48
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>11,388,937.76</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	-78,733.26
Total Equity	<u>1,948,937.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,388,937.76</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2019 through March 2020

	<u>Oct '19 - Mar 20</u>
Ordinary Income/Expense	
Income	
4050 · Reimbursement from SISD	0.00
4100 · Interest Income	3,473.00
	<hr/>
Total Income	3,473.00
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
6167 · Buildings and Equipment	15,000.00
6168 · Other	59,644.00
	<hr/>
Total Expense	82,206.26
	<hr/>
Net Ordinary Income	-78,733.26
	<hr/>
Net Income	<u><u>-78,733.26</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing As of March 31, 2020

Date	Num	Name	Memo	Amount
03/23/2020	1244	Environmental Improvements, Inc.	(4) Crane Barnes Duplex Basin Package 42X72CCDS- Additional Grinder Pumps for WW System	15,000.00
				<u>15,000.00</u>
				<u><u>15,000.00</u></u>

Village of Salado - 300 Interest and Sinking Fund

04/13/20

Balance Sheet

Accrual Basis

As of March 31, 2020

	<u>Mar 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	692,416.65
Other Current Assets	
1200 · Due To/From General Fund	13,601.68
1215 · Property Tax Receivable	13,724.21
Total Other Current Assets	<u>27,325.89</u>
Total Current Assets	<u>719,742.54</u>
TOTAL ASSETS	<u>719,742.54</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	585,218.64
Total Equity	<u>710,596.89</u>
TOTAL LIABILITIES & EQUITY	<u>719,742.54</u>

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

	Mar 20	Oct '19 - Mar 20	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	13,601.68	724,574.31	687,280.00	105.43%
4100 · Interest Income	591.58	2,256.08		
4200 · Impact Fee Revenue	0.00	0.00	71,254.00	0.0%
Total Income	14,193.26	726,830.39	758,534.00	95.82%
Expense				
6105 · 2015 Bond Principal	0.00	0.00	365,000.00	0.0%
6106 · 2015 Bond Interest	0.00	105,325.50	210,651.00	50.0%
6107 · 2018 Bond Principal	0.00	0.00	110,000.00	0.0%
6108 · 2018 Bond Interest	0.00	36,286.25	72,575.50	50.0%
Total Expense	0.00	141,611.75	758,226.50	18.68%
Net Ordinary Income	14,193.26	585,218.64	307.50	190,315.01%
Net Income	14,193.26	585,218.64	307.50	190,315.01%

Village of Salado - 300 Interest and Sinking Fund

Check Listing

As of March 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>