

Village of Salado-General Fund

Balance Sheet

As of April 30, 2020

05/14/20

Accrual Basis

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · FSB/BancorpSouth xxx3002	2,648.12
1002 · Horizon GF Operating xxx8101	945,991.30
1003 · Horizon Payroll xxx9962	1,005.55
1004 · Horizon Forfeiture xxx3514	6,255.81
1005 · Regent Bank Escrow- PD Vehicle	161.76
1099 · Petty Cash	100.00
Total Checking/Savings	<u>956,162.54</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,394.75
Total 1100 · Investments	<u>4,394.75</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	185.89
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	807.99
Total 1200 · Other receivables	<u>112,282.79</u>
1205 · Due To/From Other Funds	
1225 · Due to WW Cust Deposit Fund	-100.00
1224 · Due From WW Operations	27,870.10
1206 · Due From Fund 200 - Hotel/Motel	
1206.1 · Due To/From Hotel/Motel Payroll	25,266.97
1206 · Due From Fund 200 - Hotel/Motel - Other	1,307.12
Total 1206 · Due From Fund 200 - Hotel/Motel	<u>26,574.09</u>
Total 1205 · Due To/From Other Funds	<u>54,344.19</u>
Total Other Current Assets	<u>171,021.73</u>
Total Current Assets	<u>1,127,184.27</u>
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
Total Fixed Assets	<u>844,411.52</u>
Other Assets	
1800 · Construction in Progress	13,500.00
Total Other Assets	<u>13,500.00</u>
TOTAL ASSETS	<u><u>1,985,095.79</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	15,160.14
Other Current Liabilities	
2050 · Accrued Wages	23,348.51
2100 · Payroll Liabilities	194.93
2111 · Direct Deposit Liabilities	-14,465.18

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05/14/20

Balance Sheet

Accrual Basis

As of April 30, 2020

	<u>Apr 30, 20</u>
2200 · Due to other funds	
2201 · Due to I&S	4,540.45
Total 2200 · Due to other funds	4,540.45
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	4,569.54
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	38,692.55
Total Current Liabilities	53,852.69
Total Liabilities	53,852.69
Equity	
3110 · Investments in Fixed Assets	845,179.41
32000 · Retained Earnings	793,259.18
Net Income	292,804.51
Total Equity	1,931,243.10
TOTAL LIABILITIES & EQUITY	1,985,095.79

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of April 30, 2020

Current Assets:

Cash and Cash Equivalents	\$ 956,162.54
Investments	\$ 4,394.75
Receivables	\$ 166,626.98
Total Current Assets	<u>\$ 1,127,184.27</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 15,160.14
Payroll Liabilities	\$ (14,270.25)
Intergovernmental Payable	\$ 4,540.45
Deferred Revenues	\$ 4,569.54
Accrued Wages	\$ 23,348.51
Total Liabilities	<u>\$ 33,348.39</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 20,504.30
Committed Fund Balances	
Public Works	\$ 429,332.63
Future Grant Matches	\$ 268,332.90
Wastewater Operations	\$ 375,666.05
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 1,093,835.88</u>

Total Liabilities and Fund Balances	<u>\$ 1,127,184.27</u>
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Village of Salado-General Fund
Profit & Loss Budget Performance
April 2020

	Apr 20	Oct '19 - Apr 20	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	2,687.63	410,647.85	395,238.20	103.9%
4120 · Sales Tax Earned	33,960.99	315,182.33	490,000.00	64.32%
4130 · Mixed Beverages	0.00	9,972.18	21,000.00	47.49%
Total 4100 · Tax Revenue	36,648.62	735,802.36	906,238.20	81.19%
4150 · Franchise Fees				
4160 · Electric Franchise	1,533.82	120,783.11	135,000.00	89.47%
4165 · Telephone Franchise	78.90	9,268.39	15,000.00	61.79%
4170 · Waste Disposal Franchise Fee	0.00	12,388.22	20,000.00	61.94%
4175 · Cable Franchise	0.00	14,963.43	26,000.00	57.55%
4180 · Water Franchise	5,948.68	24,948.72	30,000.00	83.16%
Total 4150 · Franchise Fees	7,561.40	182,351.87	226,000.00	80.69%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	15.00	30.00	250.00	12.0%
4215 · Service Fees (Burn)	20.00	220.00	0.00	100.0%
4216 · Service Fees (Itinerant Vendor)	200.00	750.00	1,500.00	50.0%
4230 · Building Permit Fees	4,113.72	29,749.07	36,970.00	80.47%
4260 · Certificate of Occupancy	0.00	360.00	1,100.00	32.73%
4270 · Contractor Registration	600.00	4,870.00	5,500.00	88.55%
Total 4200 · Licenses, Permits, and Fees	4,948.72	35,979.07	45,320.00	79.39%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	500.00	9,834.12	18,000.00	54.63%
4315 · Zoning/Variances	0.00	500.00	1,000.00	50.0%
4320 · Pace Park Rental Fees	-450.00	874.00	3,000.00	29.13%
4330 · LEOSE	0.00	907.41	900.00	100.82%
4340 · Crash Report Fees	54.00	132.20	250.00	52.88%
Total 4300 · Service Fees	104.00	12,247.73	23,150.00	52.91%
4700 · Investment and other income				
4780 · Interest Income	830.08	5,327.01	8,500.00	62.67%
4790 · Other Income	46.00	17,202.27	49,493.71	34.76%
Total 4700 · Investment and other income	876.08	22,529.28	57,993.71	38.85%
4400 · Fines and Forfeitures	2,381.00	18,496.27	40,500.00	45.67%
Total 4000 · GENERAL FUND REVENUE	52,519.82	1,007,406.58	1,299,201.91	77.54%
Total Income	52,519.82	1,007,406.58	1,299,201.91	77.54%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	9,395.20	69,994.24	122,138.00	57.31%
5102 · City Secretary Salary	5,059.20	37,944.00	66,004.84	57.49%
5121 · Payroll Tax- MC Admin	209.58	1,565.09	2,728.07	57.37%
5122 · Payroll Tax- SS Admin	896.17	6,692.17	11,664.86	57.37%
5123 · Payroll Tax- TWC Admin	270.00	288.69	324.00	89.1%
5126 · TMRS Contributions- Admin	855.70	6,655.62	13,339.33	49.9%

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

	Apr 20	Oct '19 - Apr 20	Annual Budget	% of Budget
5127 · Health Care- Admin	1,257.12	10,191.24	16,365.88	62.27%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	17,942.97	133,331.05	234,564.98	56.84%
5200 · Services				
5201 · Meeting Expense	0.00	209.29	500.00	41.86%
5202 · Bell Co Health Svcs Contracts	0.00	5,465.00	5,465.00	100.0%
5203 · Printing Expense	0.00	0.00	650.00	0.0%
5204 · Telephone	266.67	1,635.49	1,969.52	83.04%
5205 · Equipment - Leased / Rented	295.77	2,070.39	3,723.00	55.61%
5206 · Interest Exp/Bank Fees	59.11	461.16	650.00	70.95%
5207 · BELLCAD	0.00	9,992.25	10,500.00	95.16%
5214 · Utilities	453.67	2,830.04	5,054.25	55.99%
5215 · Janitorial	237.00	1,659.00	2,844.00	58.33%
Total 5200 · Services	1,312.22	24,322.62	31,355.77	77.57%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	2,940.00	34,395.00	53,800.00	63.93%
5216-4 · Profess Fees - Inspections	0.00	30,395.55	25,300.00	120.14%
5216-5 · Profess. Fees - Legal	652.00	18,951.82	35,000.00	54.15%
Total 5216 · Professional Fees	3,592.00	83,742.37	114,100.00	73.39%
5300 · Other Services & Charges				
5301 · Election Expenses	856.34	856.34	4,650.00	18.42%
5304 · Office Supplies	183.57	2,206.29	3,650.00	60.45%
5305 · Postage	1,035.00	3,386.06	2,500.00	135.44%
5306 · Building Supplies	0.00	0.00	500.00	0.0%
5307 · Building & Equipment - R & M	313.00	1,014.00	500.00	202.8%
5309 · Website	0.00	0.00	1,150.00	0.0%
5310 · Public Notices	877.00	1,387.00	4,000.00	34.68%
5311 · Insurance (TML Property & GL)	0.00	24,002.72	27,500.00	87.28%
5312 · Dues and Subscriptions	400.00	1,388.00	2,000.00	69.4%
5313 · Training & Travel	0.00	275.00	1,000.00	27.5%
5319 · Technology	1,792.50	5,713.63	6,052.88	94.4%
5320 · Special Projects	0.00	0.00	8,600.00	0.0%
Total 5300 · Other Services & Charges	5,457.41	40,229.04	62,102.88	64.78%
5400 · Capital Outlay				
5401 · Equipment (IT)	1,428.00	1,428.00	300.00	476.0%
5400 · Capital Outlay - Other	0.00	0.00	285.00	0.0%
Total 5400 · Capital Outlay	1,428.00	1,428.00	585.00	244.1%
Total 5000 · ADMINISTRATION DEPARTMENT	29,732.60	283,053.08	442,708.63	63.94%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,896.00	36,720.00	63,658.71	57.68%
5503 · Payroll Tax- MC Dev Svcs	70.99	532.44	923.05	57.68%
5504 · Payroll Tax- SS Dev Svcs	303.55	2,276.64	3,946.84	57.68%
5505 · Payroll Tax- TWC Dev Svcs	135.00	144.00	162.00	88.89%
5506 · TMRS Contributions- Dev Svcs	289.84	2,264.66	4,513.40	50.18%
5507 · Health Care- Dev Svcs	654.26	5,152.75	8,182.94	62.97%
Total 5501 · Personnel Services	6,349.64	47,090.49	81,386.94	57.86%

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

	Apr 20	Oct '19 - Apr 20	Annual Budget	% of Budget
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	132.66	1,832.83	7,500.00	24.44%
5703 · Engineering- Plat Review	0.00	7,380.74	7,500.00	98.41%
Total 5700 · Professional Fees	132.66	9,213.57	15,000.00	61.42%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	6,482.30	56,304.06	96,886.94	58.11%
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	44,485.05	77,107.00	57.69%
6203 · Salary- Corporal	0.00	1,368.60	47,447.50	2.88%
6204 · Salary / Wages - Officers	11,443.95	103,651.82	161,277.48	64.27%
6205 · Officers - Overtime	604.63	9,373.95	7,000.00	133.91%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	260.70	2,303.75	4,246.06	54.26%
6208 · Payroll Tax- SS PD	1,114.75	9,850.51	18,155.59	54.26%
6209 · Payroll Tax- TWC PD	690.89	753.26	972.00	77.5%
6210 · TMRS Contributions- PD	602.30	6,435.28	20,761.79	31.0%
6211 · Health Care- PD	3,150.60	21,703.49	45,460.80	47.74%
Total 6201 · Personnel Services	23,799.16	199,925.71	386,928.22	51.67%
6212 · Services				
6213 · Telephone	618.71	4,064.66	6,000.00	67.74%
6214 · Utilities	219.05	1,685.39	3,500.00	48.15%
6215 · Janitorial	150.00	1,050.00	1,800.00	58.33%
6215.1 · Technology- PD	0.00	1,029.00	2,568.00	40.07%
Total 6212 · Services	987.76	7,829.05	13,868.00	56.45%
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	527.17	11,403.91	17,500.00	65.17%
6220 · Supplies	437.47	6,485.96	6,000.00	108.1%
6221 · Equipment Maintenance & Repair	254.00	593.43	335.00	177.14%
6222 · Building R & M	0.00	0.00	750.00	0.0%
6223 · Dues & Subscriptions	0.00	4,161.60	4,000.00	104.04%
6224 · Animal Control	180.00	180.00	1,000.00	18.0%
Total 6216 · Other Services & Charges	1,398.64	24,888.79	31,085.00	80.07%
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%

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

	Apr 20	Oct '19 - Apr 20	Annual Budget	% of Budget
Total 6200 · Police Department	26,185.56	238,867.55	473,914.22	50.4%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	0.00	2,500.00	6,000.00	41.67%
6552 · Prosecutor	527.00	4,548.62	5,000.00	90.97%
Total 6550 · Professional Fees	527.00	7,048.62	11,000.00	64.08%
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	1,174.60	500.00	234.92%
Total 6570 · Other Services & Charges	0.00	1,174.60	3,300.00	35.59%
Total 6500 · Municipal Court	527.00	8,223.22	14,300.00	57.51%
Total 6000 · PUBLIC SAFETY DEPARTMENT	26,712.56	247,090.77	538,214.22	45.91%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	0.00	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	0.00	254.12	468.21	54.28%
7006 · Payroll Tax- SS Maint	0.00	1,086.56	2,002.02	54.27%
7007 · Payroll Tax- TWC Maint	0.00	8.78	162.00	5.42%
7008 · TMRS Contributions- Maint	0.00	1,083.86	2,289.41	47.34%
7009 · Healthcare- Maintenance	-36.40	237.87	7,576.80	3.14%
Total 7001 · Personnel Services	-36.40	20,196.26	44,789.12	45.09%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	1,500.00	0.0%
7017 · Telephone	60.86	447.35	783.00	57.13%
Total 7015 · Other Services & Charges	60.86	447.35	2,283.00	19.6%
Total 7000 · PUBLIC WORKS DEPARTMENT	24.46	20,643.61	47,072.12	43.86%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	142.18	1,013.78	1,400.00	72.41%
Total 8001 · Services	142.18	1,013.78	1,400.00	72.41%
8010 · Other Services & Charges				
8011 · Supplies	0.00	1,329.69	2,800.00	47.49%
8012 · Auto Expenses	0.00	465.28	720.00	64.62%
8013 · Equipment Repair	0.00	3,032.17	1,250.00	242.57%
Total 8010 · Other Services & Charges	0.00	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	142.18	5,840.92	8,670.00	67.37%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9001.1 · Supplies	36.00	623.57	1,000.00	62.36%
9002 · Contract labor	4,039.20	6,314.20	5,000.00	126.28%
9003 · Signage	0.00	0.00	1,500.00	0.0%
9004 · Auto Expense	0.00	465.29	650.00	71.58%
9005 · Equipment Repair	0.00	390.00	500.00	78.0%
9006 · Street Supplies	2,499.54	13,853.14	17,500.00	79.16%

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

	Apr 20	Oct '19 - Apr 20	Annual Budget	% of Budget
Total 9001 · Other Services & Charges	6,574.74	21,646.20	26,150.00	82.78%
9050 · Services				
9051 · Utilities	1,557.78	10,670.88	22,000.00	48.5%
Total 9050 · Services	1,557.78	10,670.88	22,000.00	48.5%
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	8,132.52	50,909.54	205,650.00	24.76%
Total GENERAL FUND EXPENDITURES	71,226.62	663,841.98	1,339,201.91	49.57%
Total Expense	71,226.62	663,841.98	1,339,201.91	49.57%
Net Ordinary Income	-18,706.80	343,564.60	-40,000.00	-858.91%
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	0.00	-14.58		
98004 · Xfer to WW Operations	0.00	50,519.07		
Total 98000 · Transfers Out	0.00	50,760.09		
Total Other Expense	0.00	50,760.09		
Net Other Income	0.00	-50,760.09	40,000.00	-126.9%
Net Income	-18,706.80	292,804.51	0.00	100.0%

Village of Salado-General Fund
Check Listing
As of April 30, 2020

Date	Num	Name	Memo	Amount
04/09/2020	3171	Bureau Veritas	March 2020 Inspections	12,970.36
04/09/2020	3172	GT Distributors	PD Uniforms	533.91
04/09/2020	3173	InHouse Systems, Inc.	Alarm System Monitoring- PD- April 2020	19.95
04/09/2020	3174	Jani-King of Austin	April 2020 Contracted Services	387.00
04/09/2020	3175	Kasberg, Patrick & Associates	Engineering Services March 2020	5,252.02
04/09/2020	3176	Kristi Stegall	March 2020 Accounting Services	2,975.00
04/09/2020	3177	Lowe's	Asphalt	475.04
04/09/2020	3178	M&D Business Services	"Park Closed" Signs	53.55
04/09/2020	3179	Salado Water Supply Corporation	Utilities- Water	332.88
04/09/2020	3180	Sam's Club	March Purchases	131.32
04/09/2020	3181	Signs & Banners	PD Vehicle- Vinyl Graphics for 2020 Chevy Tahoe	730.00
04/09/2020	3182	The Arbor Barber	Brush Chipping	300.00
04/09/2020	3183	TxTag	Toll Fees	3.97
04/09/2020	3184	Verizon Wireless	Village Cell Phones	540.04
04/09/2020	3185	Xerox Financial Services	Copier Lease Payment	295.77
04/12/2020			Funds Transfer to Payroll Account	5,237.37
04/12/2020			Funds Transfer to I&S Account	13,601.68
04/13/2020	3186	Bojorquez Law Firm	March 2020 Legal Services	3,052.02
04/13/2020	3187	Fuelman	March Fuel Charges	874.06
04/13/2020	3188	Keith's Ace Hardware	March Charges	249.73
04/13/2020			Funds Transfer to Payroll Account	30,017.62
04/20/2020	3197	Rachel Spradlin	Refund Pace Park Deposit and Fees	450.00
04/20/2020	3190	Eagle Disposal	Utilities- Waste Disposal	112.50
04/20/2020	3191	Eagle Tire & Lube Center	Oil Change 2018 F150	77.65
04/20/2020	3192	FP Mailing Solutions	Postage	40.50
04/20/2020	3193	Grande Communications Network LLC	Telephone/Internet	162.85
04/20/2020	3194	GT Distributors	PB-032620, Tactical Supplies	211.65
04/20/2020	3195	Public Safety Center	PD Supplies	221.00
04/20/2020	3196	Signs & Banners	Three Yard Signs	36.00
04/27/2020			Funds Transfer to Payroll Account	19,793.83
04/28/2020	3207	Boone, Patrick J	Reimbursement: Non-Contact Digital Infrared Thermometer	108.24
04/28/2020	3198	Card Service Center	Credit Card Transactions March 2020	1,922.00
04/28/2020	3199	COBAN Technologies, Inc.	PD Supplies- Fusion Pen Drive 64GB	315.00
04/28/2020	3200	Eagle Tire & Lube Center	Flat Repair	20.00
04/28/2020	3201	Election Systems & Software	Precinct Kits 5/2/20	186.39
04/28/2020	3202	Extraco Technology	IT Support and Hardware	3,220.50
04/28/2020	3203	Folkerson Communications	Service Call- PD Phone System	135.00
04/28/2020	3204	GT Distributors	PO Uniforms 2020- Officer Motta	117.58
04/28/2020	3205	InHouse Systems, Inc.	Alarm System Monitoring- PD- May 2020	19.95
04/28/2020	3206	Salado Village Voice Newspaper	Public Notices 1/10/20 - 3/4/20	877.00
04/28/2020	3208	Cirro Energy	Utilities- Electric	1,806.88
04/28/2020	3209	Election Systems & Software	Ballots 5/2/20	37.34
04/28/2020	3210	Grande Communications Network LLC	PD Telephone and Internet	197.23
04/28/2020	3211	InHouse Systems, Inc.	Municipal Bldg Alarm System Monitoring- May 2020 through July 2020	59.85
04/28/2020	3212	Jani-King of Austin	May 2020 Contracted Services	387.00
04/28/2020	3213	Staples	Office Supplies	36.71
04/28/2020	3214	State Comptroller	1st QTR 2020 State Criminal Costs & Fees	5,020.07
04/28/2020	3215	Xerox Financial Services	Copier Lease Payment	295.77
04/29/2020			Funds Transfer to Payroll Account	1,558.73
04/30/2020	3216	Salado Lawn Care LLC	Grounds Maintenance 3/10/20-4/25/20	4,039.20
04/30/2020	3217	The Arbor Barber	Tree Removal	750.00
				120,249.71
				120,249.71

Village of Salado, Hotel-Motel Fund

05/14/20

Balance Sheet

Accrual Basis

As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	156,707.89
Total Checking/Savings	<u>156,707.89</u>
Other Current Assets	
1302 · Receivable From Bell County HOT	9,000.00
1100 · Investments	
1120 · TexPool	5,264.49
Total 1100 · Investments	<u>5,264.49</u>
1500 · Petty Cash	100.00
Total Other Current Assets	<u>14,364.49</u>
Total Current Assets	<u>171,072.38</u>
TOTAL ASSETS	<u>171,072.38</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-1,298.05
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	26,574.09
Total 2200 · Due To Other Funds	<u>26,574.09</u>
Total Other Current Liabilities	<u>36,065.32</u>
Total Current Liabilities	<u>34,767.27</u>
Total Liabilities	34,767.27
Equity	
32000 · Retained Earnings	175,158.88
Net Income	-38,853.77
Total Equity	<u>136,305.11</u>
TOTAL LIABILITIES & EQUITY	<u>171,072.38</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of April 30, 2020

Current Assets:

Cash and Cash Equivalents	\$ 156,707.89
Investments	\$ 5,264.49
Receivables	\$ 9,000.00
Total Current Assets	<u>\$ 170,972.38</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ (1,298.05)
Intergovernmental Payable	\$ 26,574.09
Accrued Wages	\$ 2,816.23
Total Liabilities	<u>\$ 28,092.27</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 13,620.51
Committed Fund Balance- Tourism Division Operations	\$ 122,584.60
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 142,880.11</u>

Total Liabilities and Fund Balances	<u>\$ 170,972.38</u>
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Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance
 April 2020

	Apr 20	Oct '19 - Apr 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	12,517.87	68,363.13	220,000.00	31.07%
4300 · Other Income	130.63	7,349.48		
Total 4000 · HOT FUND REVENUE	12,648.50	75,712.61	227,000.00	33.35%
Total Income	12,648.50	75,712.61	227,000.00	33.35%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	12,461.00	42,953.80	61,000.83	70.42%
5003 · Wages- Part Time Employees	0.00	3,042.42	23,400.00	13.0%
5004 · Payroll Tax- MC	180.68	666.95	1,223.81	54.5%
5005 · Payroll Tax- SS	772.59	2,851.77	5,232.85	54.5%
5006 · Payroll Tax- TWC	135.00	146.02	648.00	22.53%
5007 · TMRS Contribution	737.69	2,629.88	4,324.96	60.81%
5008 · Health Care	0.00	4,491.88	7,576.80	59.29%
Total 5001 · Personnel Services	14,286.96	56,782.72	103,407.25	54.91%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,517.00	10,619.00	18,204.00	58.33%
5052 · Marketing	970.00	38,844.20	70,000.00	55.49%
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	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	0.00	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	2,487.00	57,783.66	119,404.00	48.39%
Total 5000 · HOT FUND EXPENDITURES	16,773.96	114,566.38	222,811.25	51.42%
Total Expense	16,773.96	114,566.38	222,811.25	51.42%
Net Ordinary Income	-4,125.46	-38,853.77	4,188.75	-927.57%
Net Income	-4,125.46	-38,853.77	4,188.75	-927.57%

Village of Salado, Hotel-Motel Fund
Check Listing
As of April 30, 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
04/09/2020	1559	SignAd Outdoor	Advertising Lease Space 04/03/20 - 04/30/20	650.00
04/28/2020	1560	Lamar Companies	Johnson County, TX DFW Panel 4204	320.00
04/28/2020	1561	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
				<u>2,487.00</u>
				<u><u>2,487.00</u></u>

Village of Salado- 400 Wastewater System Revenue

05/14/20

Balance Sheet

Accrual Basis

As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon Account x353	15,697.31
Total Checking/Savings	<u>15,697.31</u>
Accounts Receivable	10,788.81
Total Current Assets	<u>26,486.12</u>
TOTAL ASSETS	<u><u>26,486.12</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	5,797.89
Other Current Liabilities	
Accrued Interest	23,602.00
Due to General Fund	27,870.10
Total Other Current Liabilities	<u>51,472.10</u>
Total Current Liabilities	<u>57,269.99</u>
Total Liabilities	57,269.99
Equity	
Retained Earnings	6,226.35
Net Income	-37,010.22
Total Equity	<u>-30,783.87</u>
TOTAL LIABILITIES & EQUITY	<u><u>26,486.12</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- WASTEWATER SYSTEM FUND
As of April 30, 2020

Current Assets:

Cash and Cash Equivalents	\$ 15,697.31
Receivables	\$ 10,788.81
Total Current Assets	\$ 26,486.12

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 5,797.89
Accrued Interest	\$ 23,602.00
Intergovernmental Payable	\$ 27,870.10
Total Liabilities	\$ 57,269.99

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (30,783.87)
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ (30,783.87)

Total Liabilities and Fund Balances	\$ 26,486.12
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**Village of Salado- 400 Wastewater System Revenue
Profit & Loss Budget Performance
April 2020**

	<u>Apr 20</u>	<u>Oct '19 - Apr 20</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Monthly Service Fees	13,408.48	75,746.39	238,115.52	31.81%
Interest Income	1.28	18.58		
Total Income	<u>13,409.76</u>	<u>75,764.97</u>	<u>238,115.52</u>	<u>31.82%</u>
Expense				
Bank Service Charge	0.00	10.00		
Maintenance Contractor	0.00	93,870.00	160,920.00	58.33%
Professional Fees- Engineering	2,020.20	22,226.11		
Professional Fees- Legal	0.00	6,308.84		
Repairs	5,847.40	14,392.26		
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	4,948.62	24,162.11	37,200.00	64.95%
Utilities- Water	169.29	1,185.05	250.00	474.02%
Total Utilities	<u>5,117.91</u>	<u>25,347.16</u>	<u>37,450.00</u>	<u>67.68%</u>
Total Expense	<u>12,985.51</u>	<u>163,404.37</u>	<u>209,370.00</u>	<u>78.05%</u>
Net Ordinary Income	424.25	-87,639.40	28,745.52	-304.88%
Other Income/Expense				
Other Income				
Transfer In	0.00	50,629.18		
Total Other Income	<u>0.00</u>	<u>50,629.18</u>		
Net Other Income	<u>0.00</u>	<u>50,629.18</u>		
Net Income	<u><u>424.25</u></u>	<u><u>-37,010.22</u></u>	<u><u>28,745.52</u></u>	<u><u>-128.75%</u></u>

Village of Salado- 400 Wastewater System Revenue Check Listing

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>As of April 30, 2020</u>	<u>Memo</u>	<u>Amount</u>
04/09/2020	100040	Our Energy, LLC		Electric Service at 401 S Stagecoach Well	81.04
04/09/2020	100042	Terracon Consultants, Inc.		Archeology Monitoring and Report	994.00
04/09/2020	100043	Our Energy, LLC		Electric Service at 211 N. Church St.	51.12
04/09/2020	100044	Our Energy, LLC		Electric Service at 1401 Shepherd Dr.	4,564.65
04/14/2020	100045	Salado Water Supply Corporation		Utilities- Water	169.29
04/14/2020	100046	Salado Water Supply Corporation		Water Usage Reports	765.00
04/20/2020	100047	Our Energy, LLC		Electric Service at 111 Royal Street	204.25
04/28/2020	100048	Mission Communications, LLC		Service Package Renewal	347.40
					<u>7,176.75</u>
					<u>7,176.75</u>

Village of Salado- 500 Wastewater Customer Deposits

05/14/20

Balance Sheet

Accrual Basis

As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	8,513.46
Total Checking/Savings	<u>8,513.46</u>
Other Current Assets	
Due to/from General Fund	100.00
Total Other Current Assets	<u>100.00</u>
Total Current Assets	<u>8,613.46</u>
TOTAL ASSETS	<u><u>8,613.46</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	3.18
Total Equity	<u>-286.54</u>
TOTAL LIABILITIES & EQUITY	<u><u>8,613.46</u></u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2019 through April 2020

	<u>Oct '19 - Apr 20</u>
Ordinary Income/Expense	
Income	
Interest Income	5.75
Total Income	5.75
Net Ordinary Income	5.75
Net Income	<u>5.75</u>

Village of Salado- 500 Wastewater Customer Deposits
Check Listing
As of April 30, 2020

<u>Date</u>	<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 - 700 WW Permanent Improvement Bonds

Balance Sheet

As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	315,824.43
1003 · Horizon '18 Bond Proceeds x9230	386,872.11
Total Checking/Savings	<u>702,696.54</u>
Total Current Assets	702,696.54
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>11,381,031.82</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	-86,639.20
Total Equity	<u>1,941,031.82</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,381,031.82</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2019 through April 2020

	<u>Oct '19 - Apr 20</u>
Ordinary Income/Expense	
Income	
4050 · Reimbursement from SISD	0.00
4100 · Interest Income	4,057.06
	<hr/>
Total Income	4,057.06
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	68,134.00
	<hr/>
Total Expense	90,696.26
	<hr/>
Net Ordinary Income	-86,639.20
	<hr/>
Net Income	<u><u>-86,639.20</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds
Check Listing
As of April 30, 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Credit</u>
04/08/2020	1245	Kasberg, Patrick & Associates, LP	Application for Sewer CCN	8,490.00
				<u>8,490.00</u>
				<u><u>8,490.00</u></u>

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of April 30, 2020

	<u>Apr 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	706,594.15
Total Checking/Savings	<u>706,594.15</u>
Other Current Assets	
1200 · Due To/From General Fund	4,540.45
1215 · Property Tax Receivable	13,724.21
Total Other Current Assets	<u>18,264.66</u>
Total Current Assets	<u>724,858.81</u>
TOTAL ASSETS	<u>724,858.81</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	590,334.91
Total Equity	<u>715,713.16</u>
TOTAL LIABILITIES & EQUITY	<u>724,858.81</u>

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

	<u>Apr 20</u>	<u>Oct '19 - Apr 20</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	4,540.45	729,114.76	687,280.00	106.09%
4100 · Interest Income	575.82	2,831.90		
4200 · Impact Fee Revenue	0.00	0.00	71,254.00	0.0%
Total Income	<u>5,116.27</u>	<u>731,946.66</u>	<u>758,534.00</u>	<u>96.5%</u>
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	<u>0.00</u>	<u>141,611.75</u>	<u>758,226.50</u>	<u>18.68%</u>
Net Ordinary Income	<u>5,116.27</u>	<u>590,334.91</u>	<u>307.50</u>	<u>191,978.83%</u>
Net Income	<u><u>5,116.27</u></u>	<u><u>590,334.91</u></u>	<u><u>307.50</u></u>	<u><u>191,978.83%</u></u>

Village of Salado - 300 Interest and Sinking Fund
Check Listing
As of April 30, 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>