

## Village of Salado-General Fund

06/12/20

## Balance Sheet

Accrual Basis

As of May 31, 2020

|   | <u>May 31, 20</u>          |
|---|----------------------------|
| <b>ASSETS</b>                               |                            |
| <b>Current Assets</b>                       |                            |
| <b>Checking/Savings</b>                     |                            |
| 1002 · Horizon GF Operating xxx8101         | 876,999.90                 |
| 1003 · Horizon Payroll xxx9962              | 1,004.50                   |
| 1004 · Horizon Forfeiture xxx3514           | 6,265.92                   |
| 1005 · Regent Bank Escrow- PD Vehicle       | 156.76                     |
| 1099 · Petty Cash                           | 100.00                     |
| <b>Total Checking/Savings</b>               | <u>884,527.08</u>          |
| <b>Other Current Assets</b>                 |                            |
| 1100 · Investments                          |                            |
| 1120 · TexPool                              | 4,395.75                   |
| <b>Total 1100 · Investments</b>             | <u>4,395.75</u>            |
| 1200 · Other receivables                    |                            |
| 1213 · Credit Card Payments Receivable      | 863.13                     |
| 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                     |
| <b>Total 1200 · Other receivables</b>       | <u>112,960.03</u>          |
| 1205 · Due To/From Other Funds              |                            |
| 1225 · Due to WW Cust Deposit Fund          | -100.00                    |
| 1224 · Due From WW Operations               | 59,841.04                  |
| 1206 · Due From Fund 200 - Hotel/Motel      | 26,574.09                  |
| <b>Total 1205 · Due To/From Other Funds</b> | <u>86,315.13</u>           |
| <b>Total Other Current Assets</b>           | <u>203,670.91</u>          |
| <b>Total Current Assets</b>                 | <u>1,088,197.99</u>        |
| <b>Fixed Assets</b>                         |                            |
| 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                |
| <b>Total Fixed Assets</b>                   | <u>844,411.52</u>          |
| <b>Other Assets</b>                         |                            |
| 1800 · Construction in Progress             | 13,500.00                  |
| <b>Total Other Assets</b>                   | <u>13,500.00</u>           |
| <b>TOTAL ASSETS</b>                         | <u><u>1,946,109.51</u></u> |
| <b>LIABILITIES &amp; EQUITY</b>             |                            |
| <b>Liabilities</b>                          |                            |
| <b>Current Liabilities</b>                  |                            |
| Accounts Payable                            | 28,204.48                  |
| <b>Other Current Liabilities</b>            |                            |
| 2050 · Accrued Wages                        | 23,348.51                  |
| 2100 · Payroll Liabilities                  | 6,343.58                   |
| 2200 · Due to other funds                   |                            |
| 2201 · Due to I&S                           | 8,784.21                   |
| <b>Total 2200 · Due to other funds</b>      | <u>8,784.21</u>            |

## Village of Salado-General Fund

06/12/20

## Balance Sheet

Accrual Basis

As of May 31, 2020

|  | <u>May 31, 20</u>          |
|--|----------------------------|
| 2700 · Deferred Revenue                |                            |
| 2704 · Deferred Revenue - Ad Valorem   | 4,569.54                   |
| <b>Total 2700 · Deferred Revenue</b>   | <b>4,569.54</b>            |
| 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                   |
| <b>Total Other Current Liabilities</b> | <b>63,550.14</b>           |
| <b>Total Current Liabilities</b>       | <b>91,754.62</b>           |
| <b>Total Liabilities</b>               | <b>91,754.62</b>           |
| <b>Equity</b>                          |                            |
| 3110 · Investments in Fixed Assets     | 845,179.41                 |
| 32000 · Retained Earnings              | 793,259.18                 |
| Net Income                             | 215,916.30                 |
| <b>Total Equity</b>                    | <b>1,854,354.89</b>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b><u>1,946,109.51</u></b> |

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

**Current Assets:**

|                             |                               |
|-----------------------------|-------------------------------|
| Cash and Cash Equivalents   | \$ 884,527.08                 |
| Investments                 | \$ 4,395.75                   |
| Receivables                 | \$ 199,275.16                 |
| <b>Total Current Assets</b> | <u><u>\$ 1,088,197.99</u></u> |

**Liabilities and Fund Balances:**

**Liabilities:**

|                           |                            |
|---------------------------|----------------------------|
| Accounts Payable          | \$ 28,204.48               |
| Payroll Liabilities       | \$ 6,343.58                |
| Intergovernmental Payable | \$ 8,784.21                |
| Deferred Revenues         | \$ 4,569.54                |
| Accrued Wages             | \$ 23,348.51               |
| <b>Total Liabilities</b>  | <u><u>\$ 71,250.32</u></u> |

**Reserves/Balances:**

|                                |                               |
|--------------------------------|-------------------------------|
| Non-spendable Fund Balance     | \$ -                          |
| Restricted Fund Balance        | \$ 20,504.30                  |
| Committed Fund Balances        |                               |
| Public Works                   | \$ 398,577.35                 |
| Future Grant Matches           | \$ 249,110.84                 |
| Wastewater Operations          | \$ 348,755.18                 |
| Assigned Fund Balance          | \$ -                          |
| Unassigned Fund Balance        | \$ -                          |
| <b>Total Reserves/Balances</b> | <u><u>\$ 1,016,947.67</u></u> |

|  |                               |
|--|-------------------------------|
| <b>Total Liabilities and Fund Balances</b> | <u><u>\$ 1,088,197.99</u></u> |
|--|-------------------------------|

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

|   | May 20           | Oct '19 - May 20    | Annual Budget       | % of Budget   |
|---|------------------|---------------------|---------------------|---------------|
| Ordinary Income/Expense                         |                  |                     |                     |               |
| Income  |                  |                     |                     |               |
| 4000 · GENERAL FUND REVENUE                     |                  |                     |                     |               |
| 4100 · Tax Revenue                              |                  |                     |                     |               |
| 4115 · Property Taxes                           | 2,416.31         | 413,064.16          | 395,238.20          | 104.51%       |
| 4120 · Sales Tax Earned                         | 44,669.31        | 359,851.64          | 490,000.00          | 73.44%        |
| 4130 · Mixed Beverages                          | 0.00             | 9,972.18            | 21,000.00           | 47.49%        |
| <b>Total 4100 · Tax Revenue</b>                 | <b>47,085.62</b> | <b>782,887.98</b>   | <b>906,238.20</b>   | <b>86.39%</b> |
| 4150 · Franchise Fees                           |                  |                     |                     |               |
| 4160 · Electric Franchise                       | 0.00             | 120,783.11          | 135,000.00          | 89.47%        |
| 4165 · Telephone Franchise                      | 9,024.40         | 18,292.79           | 15,000.00           | 121.95%       |
| 4170 · Waste Disposal Franchise Fee             | 7,017.86         | 19,406.08           | 20,000.00           | 97.03%        |
| 4175 · Cable Franchise                          | 6,049.42         | 21,012.85           | 26,000.00           | 80.82%        |
| 4180 · Water Franchise                          | 0.00             | 24,948.72           | 30,000.00           | 83.16%        |
| <b>Total 4150 · Franchise Fees</b>              | <b>22,091.68</b> | <b>204,443.55</b>   | <b>226,000.00</b>   | <b>90.46%</b> |
| 4200 · Licenses, Permits, and Fees              |                  |                     |                     |               |
| 4210 · Sign Permit / Misc                       | 0.00             | 30.00               | 250.00              | 12.0%         |
| 4215 · Service Fees (Burn)                      | 100.00           | 320.00              | 0.00                | 100.0%        |
| 4216 · Service Fees (Itinerant Vendor)          | 100.00           | 850.00              | 1,500.00            | 56.67%        |
| 4230 · Building Permit Fees                     | 1,674.80         | 31,423.87           | 36,970.00           | 85.0%         |
| 4260 · Certificate of Occupancy                 | 0.00             | 360.00              | 1,100.00            | 32.73%        |
| 4270 · Contractor Registration                  | 400.00           | 5,270.00            | 5,500.00            | 95.82%        |
| <b>Total 4200 · Licenses, Permits, and Fees</b> | <b>2,274.80</b>  | <b>38,253.87</b>    | <b>45,320.00</b>    | <b>84.41%</b> |
| 4300 · Service Fees                             |                  |                     |                     |               |
| 4310 · Subdiv/Plats/Waivers/Exceptions          | 500.00           | 10,334.12           | 18,000.00           | 57.41%        |
| 4315 · Zoning/Variances                         | 0.00             | 500.00              | 1,000.00            | 50.0%         |
| 4320 · Pace Park Rental Fees                    | 0.00             | 874.00              | 3,000.00            | 29.13%        |
| 4330 · LEOSE                                    | 0.00             | 907.41              | 900.00              | 100.82%       |
| 4340 · Crash Report Fees                        | 6.00             | 138.20              | 250.00              | 55.28%        |
| <b>Total 4300 · Service Fees</b>                | <b>506.00</b>    | <b>12,753.73</b>    | <b>23,150.00</b>    | <b>55.09%</b> |
| 4700 · Investment and other income              |                  |                     |                     |               |
| 4780 · Interest Income                          | 764.02           | 6,096.17            | 8,500.00            | 71.72%        |
| 4790 · Other Income                             | 90.00            | 17,292.27           | 49,493.71           | 34.94%        |
| <b>Total 4700 · Investment and other income</b> | <b>854.02</b>    | <b>23,388.44</b>    | <b>57,993.71</b>    | <b>40.33%</b> |
| 4400 · Fines and Forfeitures                    | 994.00           | 19,490.27           | 40,500.00           | 48.12%        |
| <b>Total 4000 · GENERAL FUND REVENUE</b>        | <b>73,806.12</b> | <b>1,081,217.84</b> | <b>1,299,201.91</b> | <b>83.22%</b> |
| <b>Total Income</b>                             | <b>73,806.12</b> | <b>1,081,217.84</b> | <b>1,299,201.91</b> | <b>83.22%</b> |
| Expense   |                  |                     |                     |               |
| GENERAL FUND EXPENDITURES                       |                  |                     |                     |               |
| 5000 · ADMINISTRATION DEPARTMENT                |                  |                     |                     |               |
| 5100 · Personnel Services                       |                  |                     |                     |               |
| 5101 · Village Administrator Salary             | 14,092.80        | 84,087.04           | 122,138.00          | 68.85%        |
| 5102 · City Secretary Salary                    | 7,588.80         | 45,532.80           | 66,004.84           | 68.98%        |
| 5121 · Payroll Tax- MC Admin                    | 314.39           | 1,879.48            | 2,728.07            | 68.89%        |
| 5122 · Payroll Tax- SS Admin                    | 1,344.26         | 8,036.43            | 11,664.86           | 68.89%        |
| 5123 · Payroll Tax- TWC Admin                   | 0.00             | 288.69              | 324.00              | 89.1%         |
| 5126 · TMRS Contributions- Admin                | 1,283.55         | 7,939.17            | 13,339.33           | 59.52%        |
| 5127 · Health Care- Admin                       | 1,174.74         | 11,365.98           | 16,365.88           | 69.45%        |
| 5128 · Pay Comparability Adjustment             | 0.00             | 0.00                | 2,000.00            | 0.0%          |

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

|  | May 20    | Oct '19 - May 20 | Annual Budget | % of Budget |
|--|-----------|------------------|---------------|-------------|
| <b>Total 5100 · Personnel Services</b>           | 25,798.54 | 159,129.59       | 234,564.98    | 67.84%      |
| <b>5200 · Services</b>                           |           |                  |               |             |
| 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      | 100.00%     |
| 5203 · Printing Expense                          | 0.00      | 0.00             | 650.00        | 0.0%        |
| 5204 · Telephone                                 | 266.67    | 1,902.16         | 1,969.52      | 96.58%      |
| 5205 · Equipment - Leased / Rented               | 312.10    | 2,382.49         | 3,723.00      | 63.99%      |
| 5206 · Interest Exp/Bank Fees                    | 38.58     | 499.74           | 650.00        | 76.88%      |
| 5207 · BELLCAD                                   | 0.00      | 9,992.25         | 10,500.00     | 95.16%      |
| 5214 · Utilities                                 | 502.63    | 3,332.67         | 5,054.25      | 65.94%      |
| 5215 · Janitorial                                | 237.00    | 1,896.00         | 2,844.00      | 66.67%      |
| <b>Total 5200 · Services</b>                     | 1,356.98  | 25,679.60        | 31,355.77     | 81.9%       |
| <b>5216 · Professional Fees</b>                  |           |                  |               |             |
| 5216-3 · Profess Fees - Accounting               | 2,975.00  | 37,370.00        | 53,800.00     | 69.46%      |
| 5216-4 · Profess Fees - Inspections              | 1,516.11  | 31,911.66        | 25,300.00     | 126.13%     |
| 5216-5 · Profess. Fees - Legal                   | 1,147.50  | 20,099.32        | 35,000.00     | 57.43%      |
| <b>Total 5216 · Professional Fees</b>            | 5,638.61  | 89,380.98        | 114,100.00    | 78.34%      |
| <b>5300 · Other Services &amp; Charges</b>       |           |                  |               |             |
| 5301 · Election Expenses                         | 0.00      | 856.34           | 4,650.00      | 18.42%      |
| 5304 · Office Supplies                           | 178.11    | 2,384.40         | 3,650.00      | 65.33%      |
| 5305 · Postage                                   | 0.00      | 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    | 902.00           | 500.00        | 180.4%      |
| 5309 · Website                                   | 0.00      | 0.00             | 1,150.00      | 0.0%        |
| 5310 · Public Notices                            | 191.00    | 1,578.00         | 4,000.00      | 39.45%      |
| 5311 · Insurance (TML Property & GL)             | 0.00      | 24,002.72        | 27,500.00     | 87.28%      |
| 5312 · Dues and Subscriptions                    | 0.00      | 1,388.00         | 2,000.00      | 69.4%       |
| 5313 · Training & Travel                         | 0.00      | 275.00           | 1,000.00      | 27.5%       |
| 5319 · Technology                                | 1,292.50  | 7,006.13         | 6,052.88      | 115.75%     |
| 5320 · Special Projects                          | 0.00      | 5,000.00         | 8,600.00      | 58.14%      |
| <b>Total 5300 · Other Services &amp; Charges</b> | 1,974.61  | 46,778.65        | 62,102.88     | 75.32%      |
| <b>5400 · Capital Outlay</b>                     |           |                  |               |             |
| 5401 · Equipment (IT)                            | 0.00      | 1,428.00         | 300.00        | 476.0%      |
| 5400 · Capital Outlay - Other                    | 0.00      | 0.00             | 285.00        | 0.0%        |
| <b>Total 5400 · Capital Outlay</b>               | 0.00      | 1,428.00         | 585.00        | 244.1%      |
| <b>Total 5000 · ADMINISTRATION DEPARTMENT</b>    | 34,768.74 | 322,396.82       | 442,708.63    | 72.82%      |
| <b>5500 · DEVELOPMENT SERVICES DEPARTMENT</b>    |           |                  |               |             |
| <b>5501 · Personnel Services</b>                 |           |                  |               |             |
| 5502 · Director Salary                           | 7,344.00  | 44,064.00        | 63,658.71     | 69.22%      |
| 5503 · Payroll Tax- MC Dev Svcs                  | 106.49    | 638.93           | 923.05        | 69.22%      |
| 5504 · Payroll Tax- SS Dev Svcs                  | 455.33    | 2,731.97         | 3,946.84      | 69.22%      |
| 5505 · Payroll Tax- TWC Dev Svcs                 | 0.00      | 144.00           | 162.00        | 88.89%      |
| 5506 · TMRS Contributions- Dev Svcs              | 434.76    | 2,699.42         | 4,513.40      | 59.81%      |
| 5507 · Health Care- Dev Svcs                     | 654.26    | 5,807.01         | 8,182.94      | 70.97%      |
| <b>Total 5501 · Personnel Services</b>           | 8,994.84  | 56,085.33        | 81,386.94     | 68.91%      |
| <b>5600 · Other Services &amp; Charges</b>       |           |                  |               |             |
| 5601 · Travel & Training                         | 0.00      | 0.00             | 500.00        | 0.0%        |
| <b>Total 5600 · Other Services &amp; Charges</b> | 0.00      | 0.00             | 500.00        | 0.0%        |
| <b>5700 · Professional Fees</b>                  |           |                  |               |             |

Village of Salado-General Fund  
Profit & Loss Budget Performance

May 2020

|   | May 20           | Oct '19 - May 20  | Annual Budget     | % of Budget    |
|---|------------------|-------------------|-------------------|----------------|
| 5701 · General Engineering                          | 0.00             | 1,832.83          | 7,500.00          | 24.44%         |
| 5702 · Zoning/Annexation                            | 0.00             | 0.00              | 0.00              | 0.0%           |
| 5703 · Engineering- Plat Review                     | 180.02           | 7,560.76          | 7,500.00          | 100.81%        |
| <b>Total 5700 · Professional Fees</b>               | <b>180.02</b>    | <b>9,393.59</b>   | <b>15,000.00</b>  | <b>62.62%</b>  |
| <b>Total 5500 · DEVELOPMENT SERVICES DEPARTMENT</b> | <b>9,174.86</b>  | <b>65,478.92</b>  | <b>96,886.94</b>  | <b>67.58%</b>  |
| <b>6000 · PUBLIC SAFETY DEPARTMENT</b>              |                  |                   |                   |                |
| <b>6001 · Fire Department</b>                       |                  |                   |                   |                |
| 6002 · Contract                                     | 50,000.00        | 50,000.00         | 50,000.00         | 100.0%         |
| 6003 · Burn Fees                                    | 760.00           | 760.00            | 0.00              | 100.0%         |
| <b>Total 6001 · Fire Department</b>                 | <b>50,760.00</b> | <b>50,760.00</b>  | <b>50,000.00</b>  | <b>101.52%</b> |
| <b>6200 · Police Department</b>                     |                  |                   |                   |                |
| <b>6201 · Personnel Services</b>                    |                  |                   |                   |                |
| 6202 · Salary - Chief of Police                     | 8,897.01         | 53,382.06         | 77,107.00         | 69.23%         |
| 6203 · Salary- Corporal                             | 182.48           | 1,551.08          | 47,447.50         | 3.27%          |
| 6204 · Salary / Wages - Officers                    | 20,238.99        | 123,890.81        | 161,277.48        | 76.82%         |
| 6205 · Officers - Overtime                          | 1,135.30         | 10,509.25         | 7,000.00          | 150.13%        |
| 6206 · Longevity & Certif Pay                       | 0.00             | 0.00              | 4,500.00          | 0.0%           |
| 6207 · Payroll Tax- MC PD                           | 441.57           | 2,745.32          | 4,246.06          | 64.66%         |
| 6208 · Payroll Tax- SS PD                           | 1,888.14         | 11,738.65         | 18,155.59         | 64.66%         |
| 6209 · Payroll Tax- TWC PD                          | 78.85            | 832.11            | 972.00            | 85.61%         |
| 6210 · TMRS Contributions- PD                       | 1,109.70         | 7,544.98          | 20,761.79         | 36.34%         |
| 6211 · Health Care- PD                              | 3,150.60         | 24,854.09         | 45,460.80         | 54.67%         |
| <b>Total 6201 · Personnel Services</b>              | <b>37,122.64</b> | <b>237,048.35</b> | <b>386,928.22</b> | <b>61.26%</b>  |
| <b>6212 · Services</b>                              |                  |                   |                   |                |
| 6213 · Telephone                                    | 719.08           | 4,783.74          | 6,000.00          | 79.73%         |
| 6214 · Utilities                                    | 219.36           | 1,904.75          | 3,500.00          | 54.42%         |
| 6215 · Janitorial                                   | 150.00           | 1,200.00          | 1,800.00          | 66.67%         |
| 6215.1 · Technology- PD                             | 0.00             | 1,329.00          | 2,568.00          | 51.75%         |
| <b>Total 6212 · Services</b>                        | <b>1,088.44</b>  | <b>9,217.49</b>   | <b>13,868.00</b>  | <b>66.47%</b>  |
| <b>6216 · Other Services &amp; Charges</b>          |                  |                   |                   |                |
| 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                                | 1,029.57         | 12,433.48         | 17,500.00         | 71.05%         |
| 6220 · Supplies                                     | 25.00            | 6,510.96          | 6,000.00          | 108.52%        |
| 6221 · Equipment Maintenance & Repair               | 119.00           | 712.43            | 335.00            | 212.67%        |
| 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                               | 0.00             | 180.00            | 1,000.00          | 18.0%          |
| <b>Total 6216 · Other Services &amp; Charges</b>    | <b>1,173.57</b>  | <b>26,062.36</b>  | <b>31,085.00</b>  | <b>83.84%</b>  |
| <b>6225 · Police - Capital Outlay</b>               |                  |                   |                   |                |
| 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%           |
| <b>Total 6225 · Police - Capital Outlay</b>         | <b>0.00</b>      | <b>6,224.00</b>   | <b>42,033.00</b>  | <b>14.81%</b>  |
| <b>Total 6200 · Police Department</b>               | <b>39,384.65</b> | <b>278,552.20</b> | <b>473,914.22</b> | <b>58.78%</b>  |
| <b>6500 · Municipal Court</b>                       |                  |                   |                   |                |
| <b>6550 · Professional Fees</b>                     |                  |                   |                   |                |
| 6551 · Judicial Services                            | 2,000.00         | 4,500.00          | 6,000.00          | 75.0%          |

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

|  | May 20           | Oct '19 - May 20  | Annual Budget     | % of Budget    |
|--|------------------|-------------------|-------------------|----------------|
| 6552 · Prosecutor                                | 545.00           | 5,093.62          | 5,000.00          | 101.87%        |
| <b>Total 6550 · Professional Fees</b>            | <b>2,545.00</b>  | <b>9,593.62</b>   | <b>11,000.00</b>  | <b>87.22%</b>  |
| <b>6570 · Other Services &amp; Charges</b>       |                  |                   |                   |                |
| 6571 · Supplies                                  | 0.00             | 0.00              | 500.00            | 0.0%           |
| 6573 · Dues and Subscriptions                    | 2,291.01         | 2,291.01          | 2,300.00          | 99.61%         |
| 6575 · Travel and Training                       | 0.00             | 1,174.60          | 500.00            | 234.92%        |
| <b>Total 6570 · Other Services &amp; Charges</b> | <b>2,291.01</b>  | <b>3,465.61</b>   | <b>3,300.00</b>   | <b>105.02%</b> |
| <b>Total 6500 · Municipal Court</b>              | <b>4,836.01</b>  | <b>13,059.23</b>  | <b>14,300.00</b>  | <b>91.32%</b>  |
| <b>Total 6000 · PUBLIC SAFETY DEPARTMENT</b>     | <b>94,980.66</b> | <b>342,371.43</b> | <b>538,214.22</b> | <b>63.61%</b>  |
| <b>7000 · PUBLIC WORKS DEPARTMENT</b>            |                  |                   |                   |                |
| <b>7001 · Personnel Services</b>                 |                  |                   |                   |                |
| 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                   | 0.00             | 237.87            | 7,576.80          | 3.14%          |
| <b>Total 7001 · Personnel Services</b>           | <b>0.00</b>      | <b>20,196.26</b>  | <b>44,789.12</b>  | <b>45.09%</b>  |
| <b>7015 · Other Services &amp; Charges</b>       |                  |                   |                   |                |
| 7016 · Maint- Uniforms and Boots                 | 0.00             | 0.00              | 1,500.00          | 0.0%           |
| 7017 · Telephone                                 | 60.86            | 508.21            | 783.00            | 64.91%         |
| 7018 · Maint - R & M (Bldg)                      | 0.00             | 425.00            |                   |                |
| <b>Total 7015 · Other Services &amp; Charges</b> | <b>60.86</b>     | <b>933.21</b>     | <b>2,283.00</b>   | <b>40.88%</b>  |
| <b>Total 7000 · PUBLIC WORKS DEPARTMENT</b>      | <b>60.86</b>     | <b>21,129.47</b>  | <b>47,072.12</b>  | <b>44.89%</b>  |
| <b>8000 · PARKS DEPARTMENT</b>                   |                  |                   |                   |                |
| <b>8001 · Services</b>                           |                  |                   |                   |                |
| 8002 · Utilities                                 | 127.99           | 1,141.77          | 1,400.00          | 81.56%         |
| <b>Total 8001 · Services</b>                     | <b>127.99</b>    | <b>1,141.77</b>   | <b>1,400.00</b>   | <b>81.56%</b>  |
| <b>8010 · Other Services &amp; Charges</b>       |                  |                   |                   |                |
| 8011 · Supplies                                  | 519.00           | 1,848.69          | 2,800.00          | 66.03%         |
| 8012 · Auto Expenses                             | 0.00             | 465.28            | 720.00            | 64.62%         |
| 8013 · Equipment Repair                          | 0.00             | 3,032.17          | 1,250.00          | 242.57%        |
| <b>Total 8010 · Other Services &amp; Charges</b> | <b>519.00</b>    | <b>5,346.14</b>   | <b>4,770.00</b>   | <b>112.08%</b> |
| 8030 · Capital Outlay- Parks                     | 0.00             | 0.00              | 2,500.00          | 0.0%           |
| <b>Total 8000 · PARKS DEPARTMENT</b>             | <b>646.99</b>    | <b>6,487.91</b>   | <b>8,670.00</b>   | <b>74.83%</b>  |
| <b>9000 · STREET DEPARTMENT</b>                  |                  |                   |                   |                |
| <b>9001 · Other Services &amp; Charges</b>       |                  |                   |                   |                |
| 9001.1 · Supplies                                | 0.00             | 623.57            | 1,000.00          | 62.36%         |
| 9002 · Contract labor                            | 2,376.00         | 8,690.20          | 5,000.00          | 173.8%         |
| 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                           | 1,820.00         | 15,673.14         | 17,500.00         | 89.56%         |
| <b>Total 9001 · Other Services &amp; Charges</b> | <b>4,196.00</b>  | <b>25,842.20</b>  | <b>26,150.00</b>  | <b>98.82%</b>  |
| <b>9050 · Services</b>                           |                  |                   |                   |                |
| 9051 · Utilities                                 | 1,571.36         | 12,242.24         | 22,000.00         | 55.65%         |
| <b>Total 9050 · Services</b>                     | <b>1,571.36</b>  | <b>12,242.24</b>  | <b>22,000.00</b>  | <b>55.65%</b>  |
| <b>9500 · Capital Outlay</b>                     |                  |                   |                   |                |

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

May 2020

|   | May 20            | Oct '19 - May 20  | Annual Budget       | % of Budget     |
|---|-------------------|-------------------|---------------------|-----------------|
| 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%            |
| <b>Total 9500 · Capital Outlay</b>      | <b>0.00</b>       | <b>18,592.46</b>  | <b>157,500.00</b>   | <b>11.81%</b>   |
| <b>Total 9000 · STREET DEPARTMENT</b>   | <b>5,767.36</b>   | <b>56,676.90</b>  | <b>205,650.00</b>   | <b>27.56%</b>   |
| <b>Total GENERAL FUND EXPENDITURES</b>  | <b>145,399.47</b> | <b>814,541.45</b> | <b>1,339,201.91</b> | <b>60.82%</b>   |
| <b>Total Expense</b>                    | <b>145,399.47</b> | <b>814,541.45</b> | <b>1,339,201.91</b> | <b>60.82%</b>   |
| <b>Net Ordinary Income</b>              | <b>-71,593.35</b> | <b>266,676.39</b> | <b>-40,000.00</b>   | <b>-666.69%</b> |
| <b>Other Income/Expense</b>             |                   |                   |                     |                 |
| <b>Other Income</b>                     |                   |                   |                     |                 |
| 97000 · Use of Restricted Funds-Streets | 0.00              | 0.00              | 40,000.00           | 0.0%            |
| <b>Total Other Income</b>               | <b>0.00</b>       | <b>0.00</b>       | <b>40,000.00</b>    | <b>0.0%</b>     |
| <b>Other Expense</b>                    |                   |                   |                     |                 |
| 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         |                     |                 |
| <b>Total 98000 · Transfers Out</b>      | <b>0.00</b>       | <b>50,760.09</b>  |                     |                 |
| <b>Total Other Expense</b>              | <b>0.00</b>       | <b>50,760.09</b>  |                     |                 |
| <b>Net Other Income</b>                 | <b>0.00</b>       | <b>-50,760.09</b> | <b>40,000.00</b>    | <b>-126.9%</b>  |
| <b>Net Income</b>                       | <b>-71,593.35</b> | <b>215,916.30</b> | <b>0.00</b>         | <b>100.0%</b>   |



Village of Salado-General Fund  
Check Listing

| Date       | Num  | Name                              | As of May 31, 2020 | Memo   | Amount                   |
|------------|------|-----------------------------------|--------------------|--|--------------------------|
| 05/05/2020 |      |                                   |                    | Funds Transfer to Payroll                            | 5,887.21                 |
| 05/06/2020 | 3218 | Bell County Animal Shelter        |                    | Animals Accepted from 10/1/19 - 3/31/20              | 180.00                   |
| 05/06/2020 | 3219 | Kasberg, Patrick & Associates     |                    | Engineering Services April 2020                      | 2,152.86                 |
| 05/06/2020 | 3220 | Kristi Stegall                    |                    | April 2020 Accounting Services                       | 2,940.00                 |
| 05/06/2020 | 3221 | Salado Water Supply Corporation   |                    | Utilities- Water                                     | 332.20                   |
| 05/06/2020 | 3222 | TML MultiState Intergovernmental  |                    | Employee Health Care Coverage May 2020               | 5,190.34                 |
| 05/06/2020 | xfer |                                   |                    | Funds Transfer to Waste Water Operating Fund         | 25,000.00                |
| 05/12/2020 |      |                                   |                    | Funds Transfer to Payroll                            | 20,091.89                |
| 05/13/2020 | 3223 | Eagle Disposal                    |                    | Utilities- Waste Disposal                            | 112.50                   |
| 05/13/2020 | 3224 | Extraco Technology                |                    | Monthly IT Support                                   | 1,292.50                 |
| 05/13/2020 | 3225 | Fuelman                           |                    | April Fuel Charges                                   | 429.52                   |
| 05/13/2020 | 3226 | Grande Communications Network LLC |                    | Telephone/Internet                                   | 212.79                   |
| 05/13/2020 | 3227 | Keith's Ace Hardware              |                    | April Charges  | 49.54                    |
| 05/13/2020 | 3228 | Salado I.S.D.                     |                    | Election Supplies                                    | 632.61                   |
| 05/13/2020 | 3229 | Salado Lawn Care LLC              |                    | Grounds Maintenance 4/26/20-5/09/20                  | 1,188.00                 |
| 05/13/2020 | 3230 | Sam's Club                        |                    | April Purchases                                      | 91.86                    |
| 05/13/2020 | 3231 | Verizon Wireless                  |                    | Village Cell Phones                                  | 536.22                   |
| 05/13/2020 | 3232 | Bojorquez Law Firm                |                    | April 2020 Legal Services                            | 1,179.00                 |
| 05/13/2020 | 3233 | Signs & Banners                   |                    | Covid-19 Park Information Signs                      | 519.00                   |
| 05/13/2020 | 3234 | The Arbor Barber                  |                    | Bush trimming and tree removal                       | 1,700.00                 |
| 05/14/2020 | 3235 | Salado Volunteer Fire Department  |                    | FY 19-20 Budgeted Expenditure- Fire & EMS Protection | 50,000.00                |
| 05/14/2020 | 3236 | Clifford Lee Coleman              |                    | Judicial Services for February, March and April 2020 | 1,500.00                 |
| 05/14/2020 | 3237 | Salado Volunteer Fire Department  |                    | Burn Fees Collected FY 17-18, FY 18-19               | 760.00                   |
| 05/21/2020 | 3238 | Bell County Auditor               |                    | Bell Co. Adaptive Management Coalition FY 2020       | 5,000.00                 |
| 05/21/2020 | 3239 | COBAN Technologies, Inc.          |                    | Account 238748 PD- Command Solution Annual Renewal   | 300.00                   |
| 05/26/2020 |      |                                   |                    | Funds Transfer to Payroll                            | 20,124.38                |
| 05/29/2020 | 3240 | InHouse Systems, Inc.             |                    | Alarm System Monitoring- PD- June 2020               | 19.95                    |
| 05/29/2020 | 3241 | Salado Lawn Care LLC              |                    | Grounds Maintenance 5/10/20-5/23/20                  | 1,188.00                 |
| 05/29/2020 | 3242 | Salado Village Voice Newspaper    |                    | Public Notice- Published 5/14/20 for Public Hearing  | 127.00                   |
| 05/29/2020 | 3243 | The Arbor Barber                  |                    | Limb Removal   | 300.00                   |
|            |      |                                   |                    |  | <u>149,037.37</u>        |
|            |      |                                   |                    |  | <u><u>149,037.37</u></u> |

## Village of Salado, Hotel-Motel Fund

06/12/20

## Balance Sheet

Accrual Basis

As of May 31, 2020

|  | <u>May 31, 20</u>        |
|--|--------------------------|
| <b>ASSETS</b>                          |                          |
| <b>Current Assets</b>                  |                          |
| Checking/Savings                       | 166,798.70               |
| <b>Other Current Assets</b>            |                          |
| 1302 · Receivable From Bell County HOT | 9,000.00                 |
| 1100 · Investments                     |                          |
| 1120 · TexPool                         | <u>5,265.68</u>          |
| <b>Total 1100 · Investments</b>        | 5,265.68                 |
| 1500 · Petty Cash                      | <u>100.00</u>            |
| <b>Total Other Current Assets</b>      | <u>14,365.68</u>         |
| <b>Total Current Assets</b>            | <u>181,164.38</u>        |
| <b>TOTAL ASSETS</b>                    | <b><u>181,164.38</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                          |
| <b>Liabilities</b>                     |                          |
| <b>Current Liabilities</b>             |                          |
| Accounts Payable                       | -458.00                  |
| <b>Other Current Liabilities</b>       |                          |
| 2050 · Accrued Wages                   | 2,816.23                 |
| 2400 · Reserve For Trolley Project     | 6,675.00                 |
| 2200 · Due To Other Funds              |                          |
| 2201 · Due to GF                       | <u>26,574.09</u>         |
| <b>Total 2200 · Due To Other Funds</b> | 26,574.09                |
| <b>Total Other Current Liabilities</b> | <u>36,065.32</u>         |
| <b>Total Current Liabilities</b>       | <u>35,607.32</u>         |
| <b>Total Liabilities</b>               | 35,607.32                |
| <b>Equity</b>                          |                          |
| 32000 · Retained Earnings              | 175,158.88               |
| Net Income                             | <u>-29,601.82</u>        |
| <b>Total Equity</b>                    | <u>145,557.06</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b><u>181,164.38</u></b> |

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

**Current Assets:**

|                             |                             |
|-----------------------------|-----------------------------|
| Cash and Cash Equivalents   | \$ 166,898.70               |
| Investments                 | \$ 5,265.68                 |
| Receivables                 | \$ 9,000.00                 |
| <b>Total Current Assets</b> | <u><u>\$ 181,164.38</u></u> |

**Liabilities and Fund Balances:**

**Liabilities:**

|                           |                            |
|---------------------------|----------------------------|
| Accounts Payable          | \$ (458.00)                |
| Intergovernmental Payable | \$ 26,574.09               |
| Accrued Wages             | \$ 2,816.23                |
| <b>Total Liabilities</b>  | <u><u>\$ 28,932.32</u></u> |

**Reserves/Balances:**

|   |                             |
|---|-----------------------------|
| Non-spendable Fund Balance                          | \$ -                        |
| Restricted Fund Balance-Emergency Tourism Marketing | \$ 14,555.71                |
| Committed Fund Balance- Tourism Division Operations | \$ 131,001.35               |
| Assigned Fund Balance- Trolley Project              | \$ 6,675.00                 |
| Unassigned Fund Balance                             | \$ -                        |
| <b>Total Reserves/Balances</b>                      | <u><u>\$ 152,232.06</u></u> |

|  |                             |
|--|-----------------------------|
| <b>Total Liabilities and Fund Balances</b> | <u><u>\$ 181,164.38</u></u> |
|--|-----------------------------|

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

May 2020

|                                       | May 20    | Oct '19 - May 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                  | 12,661.74 | 81,024.87        | 220,000.00    | 36.83%      |
| 4300 · Other Income                   | 136.21    | 7,485.69         |               |             |
| Total 4000 · HOT FUND REVENUE         | 12,797.95 | 88,510.56        | 227,000.00    | 38.99%      |
| Total Income                          | 12,797.95 | 88,510.56        | 227,000.00    | 38.99%      |
| Expense                               |           |                  |               |             |
| 5000 · HOT FUND EXPENDITURES          |           |                  |               |             |
| 5001 · Personnel Services             |           |                  |               |             |
| 5002 · Salary- Director               | 0.00      | 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                | 0.00      | 666.95           | 1,223.81      | 54.5%       |
| 5005 · Payroll Tax- SS                | 0.00      | 2,851.77         | 5,232.85      | 54.5%       |
| 5006 · Payroll Tax- TWC               | 0.00      | 146.02           | 648.00        | 22.53%      |
| 5007 · TMRS Contribution              | 0.00      | 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       | 0.00      | 56,782.72        | 103,407.25    | 54.91%      |
| 5050 · Other Charges & Services       |           |                  |               |             |
| 5051 · Lease- Visitors Center         | 1,517.00  | 12,136.00        | 18,204.00     | 66.67%      |
| 5052 · Marketing                      | 2,029.00  | 40,873.20        | 70,000.00     | 58.39%      |
| 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 | 3,546.00  | 61,329.66        | 119,404.00    | 51.36%      |
| Total 5000 · HOT FUND EXPENDITURES    | 3,546.00  | 118,112.38       | 222,811.25    | 53.01%      |
| Total Expense                         | 3,546.00  | 118,112.38       | 222,811.25    | 53.01%      |
| Net Ordinary Income                   | 9,251.95  | -29,601.82       | 4,188.75      | -706.7%     |
| Net Income                            | 9,251.95  | -29,601.82       | 4,188.75      | -706.7%     |

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

| <u>Date</u> | <u>Num</u> | <u>Name</u>                | <u>Memo</u>                                     | <u>Amount</u>          |
|-------------|------------|----------------------------|---|------------------------|
| 05/13/2020  | 1562       | Kathryn Stredwick          | Social Media Posting and Engagement, Email Subs | 218.95                 |
| 05/13/2020  | 1563       | SignAd Outdoor             | Advertising Lease Space 05/01/20 - 05/28/20     | 650.00                 |
| 05/14/2020  | 1564       | Lamar Companies            | Johnson County, TX DFW Panel 4204               | 320.00                 |
| 05/29/2020  | 1565       | Salado Chamber of Commerce | Tourism Lease at Visitor's Center               | 1,517.00               |
|             |            |                            |   | <u>2,705.95</u>        |
|             |            |                            |   | <u><b>2,705.95</b></u> |

## Village of Salado- 400 Wastewater System Revenue

06/12/20

## Balance Sheet

Accrual Basis

As of May 31, 2020

|  | <u>May 31, 20</u>       |
|--|-------------------------|
| <b>ASSETS</b>                          |                         |
| <b>Current Assets</b>                  |                         |
| Checking/Savings                       | 21,470.72               |
| Accounts Receivable                    | <u>10,154.57</u>        |
| <b>Total Current Assets</b>            | <u>31,625.29</u>        |
| <b>TOTAL ASSETS</b>                    | <b><u>31,625.29</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                         |
| <b>Liabilities</b>                     |                         |
| <b>Current Liabilities</b>             |                         |
| Accounts Payable                       | 438.48                  |
| <b>Other Current Liabilities</b>       |                         |
| Accrued Interest                       | 23,602.00               |
| Due to General Fund                    | <u>59,841.04</u>        |
| <b>Total Other Current Liabilities</b> | <u>83,443.04</u>        |
| <b>Total Current Liabilities</b>       | <u>83,881.52</u>        |
| <b>Total Liabilities</b>               | 83,881.52               |
| <b>Equity</b>                          |                         |
| Retained Earnings                      | 6,226.35                |
| Net Income                             | <u>-58,482.58</u>       |
| <b>Total Equity</b>                    | <u>-52,256.23</u>       |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b><u>31,625.29</u></b> |

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

**Current Assets:**

|                             |                     |
|-----------------------------|---------------------|
| Cash and Cash Equivalents   | \$ 21,470.72        |
| Receivables                 | \$ 10,154.57        |
| <b>Total Current Assets</b> | <b>\$ 31,625.29</b> |

**Liabilities and Fund Balances:**

**Liabilities:**

|                           |                     |
|---------------------------|---------------------|
| Accounts Payable          | \$ 438.48           |
| Accrued Interest          | \$ 23,602.00        |
| Intergovernmental Payable | \$ 59,841.04        |
| <b>Total Liabilities</b>  | <b>\$ 83,881.52</b> |

**Reserves/Balances:**

|  |                       |
|--|-----------------------|
| Non-spendable Fund Balance               | \$ -                  |
| Restricted Fund Balance                  | \$ -                  |
| Committed Fund Balance- Plant Operations | \$ (52,256.23)        |
| Assigned Fund Balance                    | \$ -                  |
| Unassigned Fund Balance                  | \$ -                  |
| <b>Total Reserves/Balances</b>           | <b>\$ (52,256.23)</b> |

|  |                     |
|--|---------------------|
| <b>Total Liabilities and Fund Balances</b> | <b>\$ 31,625.29</b> |
|--|---------------------|

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

|                                | <u>May 20</u>            | <u>Oct '19 - May 20</u>  | <u>Annual Budget</u>    | <u>% of Budget</u>     |
|--------------------------------|--------------------------|--------------------------|-------------------------|------------------------|
| <b>Ordinary Income/Expense</b> |                          |                          |                         |                        |
| <b>Income</b>                  |                          |                          |                         |                        |
| Monthly Service Fees           | 14,780.26                | 90,390.68                | 238,115.52              | 37.96%                 |
| Interest Income                | 2.15                     | 20.73                    |                         |                        |
| <b>Total Income</b>            | <u>14,782.41</u>         | <u>90,411.41</u>         | <u>238,115.52</u>       | <u>37.97%</u>          |
| <b>Expense</b>                 |                          |                          |                         |                        |
| Bank Service Charge            | 0.00                     | 10.00                    |                         |                        |
| Maintenance Contractor         | 13,410.00                | 107,280.00               | 160,920.00              | 66.67%                 |
| Professional Fees- Engineering | 6,957.57                 | 29,183.68                |                         |                        |
| Professional Fees- Legal       | 0.00                     | 6,308.84                 |                         |                        |
| Repairs                        | 10,634.26                | 25,226.52                |                         |                        |
| Sludge Disposal                | 0.00                     | 0.00                     | 10,000.00               | 0.0%                   |
| TCEQ Fees                      | 0.00                     | 1,250.00                 | 1,000.00                | 125.0%                 |
| <b>Utilities</b>               |                          |                          |                         |                        |
| Utilities- Electric            | 4,747.68                 | 28,909.79                | 37,200.00               | 77.71%                 |
| Utilities- Water               | 169.29                   | 1,354.34                 | 250.00                  | 541.74%                |
| <b>Total Utilities</b>         | <u>4,916.97</u>          | <u>30,264.13</u>         | <u>37,450.00</u>        | <u>80.81%</u>          |
| <b>Total Expense</b>           | <u>35,918.80</u>         | <u>199,523.17</u>        | <u>209,370.00</u>       | <u>95.3%</u>           |
| <b>Net Ordinary Income</b>     | <u>-21,136.39</u>        | <u>-109,111.76</u>       | <u>28,745.52</u>        | <u>-379.58%</u>        |
| <b>Other Income/Expense</b>    |                          |                          |                         |                        |
| <b>Other Income</b>            |                          |                          |                         |                        |
| Transfer In                    | 0.00                     | 50,629.18                |                         |                        |
| <b>Total Other Income</b>      | <u>0.00</u>              | <u>50,629.18</u>         |                         |                        |
| <b>Net Other Income</b>        | <u>0.00</u>              | <u>50,629.18</u>         |                         |                        |
| <b>Net Income</b>              | <u><u>-21,136.39</u></u> | <u><u>-58,482.58</u></u> | <u><u>28,745.52</u></u> | <u><u>-203.45%</u></u> |



# Village of Salado- 400 Wastewater System Revenue Check Listing

| Date       | Num    | Name                            | As of May 31, 2020 | Memo   | Amount                  |
|------------|--------|---------------------------------|--------------------|--|-------------------------|
| 05/06/2020 | 100049 | CH2MHILL OMI                    |                    |  | 22,407.14               |
| 05/06/2020 | 100050 | Our Energy, LLC                 | Acct. 1906060130   | Electric Service at 401 S Stagecoach Well                | 77.34                   |
| 05/06/2020 | 100051 | Salado Water Supply Corporation |                    |  | 169.29                  |
| 05/06/2020 | 100052 | TTG Utilities                   |                    | Main Street Sewer Repairs                                | 5,500.00                |
| 05/06/2020 | 100053 | Our Energy, LLC                 | Acct. 1905220029   | Electric Service at 211 N. Church St.                    | 51.26                   |
| 05/13/2020 | 100054 | Our Energy, LLC                 | Acct. 1902150083   | Electric Service at 1401 Shepherd Dr.                    | 4,395.40                |
| 05/14/2020 | 100055 | Our Energy, LLC                 | Acct. 1905220028   | Electric Service at 111 Royal Street                     | 270.01                  |
| 05/14/2020 | 100056 | TTG Utilities                   |                    | Main Street Sewer Repairs, 4/27 Addl Water Leak Call Out | 1,500.00                |
|            |        |                                 |                    |  | <u>34,370.44</u>        |
|            |        |                                 |                    |  | <u><b>34,370.44</b></u> |

## Village of Salado- 500 Wastewater Customer Deposits

06/12/20

## Balance Sheet

Accrual Basis

As of May 31, 2020

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|  | <u>May 31, 20</u>      |
|--|------------------------|
| <b>ASSETS</b>                          |                        |
| <b>Current Assets</b>                  |                        |
| Checking/Savings                       | 8,814.16               |
| <b>Other Current Assets</b>            |                        |
| Due to/from General Fund               | 100.00                 |
| <b>Total Other Current Assets</b>      | <u>100.00</u>          |
| <b>Total Current Assets</b>            | <u>8,914.16</u>        |
| <b>TOTAL ASSETS</b>                    | <b><u>8,914.16</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                        |
| <b>Liabilities</b>                     |                        |
| <b>Current Liabilities</b>             |                        |
| Other Current Liabilities              |                        |
| Wastewater Customer Deposits           | 9,200.00               |
| <b>Total Other Current Liabilities</b> | <u>9,200.00</u>        |
| <b>Total Current Liabilities</b>       | <u>9,200.00</u>        |
| <b>Total Liabilities</b>               | 9,200.00               |
| <b>Equity</b>                          |                        |
| Retained Earnings                      | -289.72                |
| Net Income                             | 3.88                   |
| <b>Total Equity</b>                    | <u>-285.84</u>         |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b><u>8,914.16</u></b> |

# Village of Salado- 500 Wastewater Customer Deposits

## Profit & Loss

October 2019 through May 2020

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|                         | <u>Oct '19 - May 20</u> |
|-------------------------|-------------------------|
| Ordinary Income/Expense |                         |
| Income                  |                         |
| Interest Income         | 6.45                    |
| Total Income            | 6.45                    |
| Net Ordinary Income     | 6.45                    |
| Net Income              | <u><u>6.45</u></u>      |

Village of Salado- 500 Wastewater Customer Deposits  
**Check Listing**  
As of May 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

## Balance Sheet

As of May 31, 2020

|  | <u>May 31, 20</u>           |
|--|-----------------------------|
| <b>ASSETS</b>                          |                             |
| <b>Current Assets</b>                  |                             |
| <b>Checking/Savings</b>                |                             |
| 1002 · Horizon Bond Disbursement x8630 | 316,077.92                  |
| 1003 · Horizon '18 Bond Proceeds x9230 | 387,179.49                  |
| <b>Total Checking/Savings</b>          | <u>703,257.41</u>           |
| <b>Total Current Assets</b>            | 703,257.41                  |
| <b>Fixed Assets</b>                    |                             |
| 1520 · Equipment                       | 5,857.10                    |
| 1530 · Wastewater Treatment Facility   | 10,794,932.00               |
| 1531 · Accum Depr- Depreciation WWTP   | -122,453.82                 |
| <b>Total Fixed Assets</b>              | <u>10,678,335.28</u>        |
| <b>TOTAL ASSETS</b>                    | <b><u>11,381,592.69</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                             |
| <b>Liabilities</b>                     |                             |
| <b>Current Liabilities</b>             |                             |
| Accounts Payable                       | 400.00                      |
| <b>Total Current Liabilities</b>       | <u>400.00</u>               |
| <b>Long Term Liabilities</b>           |                             |
| 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                  |
| <b>Total Long Term Liabilities</b>     | <u>9,440,000.00</u>         |
| <b>Total Liabilities</b>               | 9,440,400.00                |
| <b>Equity</b>                          |                             |
| 3110 · Investments in Fixed Assets     | 1,238,335.00                |
| 32000 · Unrestricted Net Assets        | 789,336.02                  |
| Net Income                             | -86,478.33                  |
| <b>Total Equity</b>                    | <u>1,941,192.69</u>         |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b><u>11,381,592.69</u></b> |

## Village of Salado - 700 WW Permanent Improvement Bonds

## Profit &amp; Loss

October 2019 through May 2020

|  | <u>Oct '19 - May 20</u>  |
|--|--------------------------|
| Ordinary Income/Expense                |                          |
| Income                                 |                          |
| 4050 · Reimbursement from SISD         | 0.00                     |
| 4100 · Interest Income                 | 4,617.93                 |
|  | <hr/>                    |
| Total Income                           | 4,617.93                 |
| Expense                                |                          |
| 6150 · Bond Issuance Fees              | 400.00                   |
| 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                          | 91,096.26                |
|  | <hr/>                    |
| Net Ordinary Income                    | -86,478.33               |
|  | <hr/>                    |
| Net Income                             | <u><u>-86,478.33</u></u> |

# Village of Salado - 700 WW Permanent Improvement Bonds

## Check Listing

As of May 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

06/12/20

## Balance Sheet

Accrual Basis

As of May 31, 2020

|  | <u>May 31, 20</u>        |
|--|--------------------------|
| <b>ASSETS</b>                          |                          |
| <b>Current Assets</b>                  |                          |
| Checking/Savings                       | 707,155.55               |
| <b>Other Current Assets</b>            |                          |
| 1200 · Due To/From General Fund        | 8,784.21                 |
| 1215 · Property Tax Receivable         | 13,724.21                |
| <b>Total Other Current Assets</b>      | <u>22,508.42</u>         |
| <b>Total Current Assets</b>            | <u>729,663.97</u>        |
| <b>TOTAL ASSETS</b>                    | <b><u>729,663.97</u></b> |
| <b>LIABILITIES &amp; EQUITY</b>        |                          |
| <b>Liabilities</b>                     |                          |
| <b>Current Liabilities</b>             |                          |
| <b>Other Current Liabilities</b>       |                          |
| 2704 · Deferred Revenue- Ad Valorem    | 9,145.65                 |
| <b>Total Other Current Liabilities</b> | <u>9,145.65</u>          |
| <b>Total Current Liabilities</b>       | <u>9,145.65</u>          |
| <b>Total Liabilities</b>               | 9,145.65                 |
| <b>Equity</b>                          |                          |
| 32000 · Unrestricted Net Assets        | 125,378.25               |
| Net Income                             | 595,140.07               |
| <b>Total Equity</b>                    | <u>720,518.32</u>        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b>  | <b><u>729,663.97</u></b> |



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

|                                | <u>May 20</u>          | <u>Oct '19 - May 20</u>  | <u>Annual Budget</u> | <u>% of Budget</u>        |
|--------------------------------|------------------------|--------------------------|----------------------|---------------------------|
| <b>Ordinary Income/Expense</b> |                        |                          |                      |                           |
| <b>Income</b>                  |                        |                          |                      |                           |
| 4000 · Property Tax Revenue    | 4,243.76               | 733,358.52               | 687,280.00           | 106.7%                    |
| 4100 · Interest Income         | 561.40                 | 3,393.30                 |                      |                           |
| 4200 · Impact Fee Revenue      | 0.00                   | 0.00                     | 71,254.00            | 0.0%                      |
| <b>Total Income</b>            | <u>4,805.16</u>        | <u>736,751.82</u>        | <u>758,534.00</u>    | <u>97.13%</u>             |
| <b>Expense</b>                 |                        |                          |                      |                           |
| 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%                     |
| <b>Total Expense</b>           | <u>0.00</u>            | <u>141,611.75</u>        | <u>758,226.50</u>    | <u>18.68%</u>             |
| <b>Net Ordinary Income</b>     | <u>4,805.16</u>        | <u>595,140.07</u>        | <u>307.50</u>        | <u>193,541.49%</u>        |
| <b>Net Income</b>              | <u><u>4,805.16</u></u> | <u><u>595,140.07</u></u> | <u><u>307.50</u></u> | <u><u>193,541.49%</u></u> |

Village of Salado - 300 Interest and Sinking Fund

**Check Listing**

As of May 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>   |