

Village of Salado-General Fund

07/13/20

Balance Sheet

Accrual Basis

As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	896,765.57
1003 · Horizon Payroll xxx9962	1,005.71
1004 · Horizon Forfeiture xxx3514	6,265.92
1005 · Regent Bank Escrow- PD Vehicle	156.76
1099 · Petty Cash	100.00
Total Checking/Savings	<u>904,293.96</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,396.65
Total 1100 · Investments	<u>4,396.65</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	893.61
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>112,990.51</u>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	55,519.38
Total 1205 · Due To/From Other Funds	<u>55,519.38</u>
Total Other Current Assets	<u>172,906.54</u>
Total Current Assets	<u>1,077,200.50</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>1,935,112.02</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	19,622.78
Other Current Liabilities	
2050 · Accrued Wages	23,348.51
2100 · Payroll Liabilities	4,175.88
2200 · Due to other funds	
2201 · Due to I&S	402.62
Total 2200 · Due to other funds	<u>402.62</u>
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	4,569.54
Total 2700 · Deferred Revenue	<u>4,569.54</u>

Village of Salado-General Fund

07/13/20

Balance Sheet

Accrual Basis

As of June 30, 2020

	Jun 30, 20
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
	<hr/>
Total Other Current Liabilities	53,000.85
	<hr/>
Total Current Liabilities	72,623.63
	<hr/>
Total Liabilities	72,623.63
	<hr/>
Equity	
3110 · Investments in Fixed Assets	845,179.41
32000 · Retained Earnings	793,259.18
Net Income	224,049.80
	<hr/>
Total Equity	1,862,488.39
	<hr/>
TOTAL LIABILITIES & EQUITY	1,935,112.02
	<hr/> <hr/>

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

Current Assets:

Cash and Cash Equivalents	\$ 904,293.96
Investments	\$ 4,396.65
Receivables	\$ 168,509.89
Total Current Assets	<u>\$ 1,077,200.50</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 19,622.78
Payroll Liabilities	\$ 4,175.88
Intergovernmental Payable	\$ 402.62
Deferred Revenues	\$ 4,569.54
Accrued Wages	\$ 23,348.51
Total Liabilities	<u>\$ 52,119.33</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 20,504.30
Committed Fund Balances	
Public Works	\$ 401,830.75
Future Grant Matches	\$ 251,144.22
Wastewater Operations	\$ 351,601.90
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 1,025,081.17</u>

Total Liabilities and Fund Balances	<u>\$ 1,077,200.50</u>
--	-------------------------------

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

	Jun 20	Oct '19 - Jun 20	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	226.84	413,291.00	395,238.20	104.57%
4120 · Sales Tax Earned	36,565.26	396,416.90	490,000.00	80.9%
4130 · Mixed Beverages	0.00	9,972.18	21,000.00	47.49%
Total 4100 · Tax Revenue	36,792.10	819,680.08	906,238.20	90.45%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	120,783.11	135,000.00	89.47%
4165 · Telephone Franchise	0.00	18,292.79	15,000.00	121.95%
4170 · Waste Disposal Franchise Fee	0.00	19,406.08	20,000.00	97.03%
4175 · Cable Franchise	0.00	21,012.85	26,000.00	80.82%
4180 · Water Franchise	0.00	24,948.72	30,000.00	83.16%
Total 4150 · Franchise Fees	0.00	204,443.55	226,000.00	90.46%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	0.00	30.00	250.00	12.0%
4215 · Service Fees (Burn)	0.00	320.00	0.00	100.0%
4216 · Service Fees (Itinerant Vendor)	125.00	975.00	1,500.00	65.0%
4230 · Building Permit Fees	1,389.25	32,813.12	36,970.00	88.76%
4260 · Certificate of Occupancy	90.00	450.00	1,100.00	40.91%
4270 · Contractor Registration	500.00	5,770.00	5,500.00	104.91%
Total 4200 · Licenses, Permits, and Fees	2,104.25	40,358.12	45,320.00	89.05%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	1,314.37	11,648.49	18,000.00	64.71%
4315 · Zoning/Variances	100.00	600.00	1,000.00	60.0%
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	144.20	250.00	57.68%
Total 4300 · Service Fees	1,420.37	14,174.10	23,150.00	61.23%
4700 · Investment and other income				
4780 · Interest Income	798.47	6,894.64	8,500.00	81.11%
4790 · Other Income	47,014.09	64,306.36	49,493.71	129.93%
Total 4700 · Investment and other income	47,812.56	71,201.00	57,993.71	122.77%
4400 · Fines and Forfeitures	339.33	19,829.60	40,500.00	48.96%
Total 4000 · GENERAL FUND REVENUE	88,468.61	1,169,686.45	1,299,201.91	90.03%
Total Income	88,468.61	1,169,686.45	1,299,201.91	90.03%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	9,395.20	93,482.24	122,138.00	76.54%
5102 · City Secretary Salary	5,059.20	50,592.00	66,004.84	76.65%
5121 · Payroll Tax- MC Admin	209.59	2,089.07	2,728.07	76.58%
5122 · Payroll Tax- SS Admin	896.18	8,932.61	11,664.86	76.58%
5123 · Payroll Tax- TWC Admin	0.00	288.69	324.00	89.1%
5126 · TMRS Contributions- Admin	855.70	8,794.87	13,339.33	65.93%
5127 · Health Care- Admin	1,257.12	12,623.10	16,365.88	77.13%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%

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

	Jun 20	Oct '19 - Jun 20	Annual Budget	% of Budget
Total 5100 · Personnel Services	17,672.99	176,802.58	234,564.98	75.38%
5200 · Services				
5201 · Meeting Expense	108.00	317.29	500.00	63.46%
5202 · Bell Co Health Svcs Contracts	0.00	5,465.00	5,465.00	100.0%
5203 · Printing Expense	120.00	120.00	650.00	18.46%
5204 · Telephone	266.67	2,168.83	1,969.52	110.12%
5205 · Equipment - Leased / Rented	295.77	2,678.26	3,723.00	71.94%
5206 · Interest Exp/Bank Fees	29.84	529.58	650.00	81.47%
5207 · BELLCAD	3,330.75	13,323.00	10,500.00	126.89%
5214 · Utilities	569.62	3,902.29	5,054.25	77.21%
5215 · Janitorial	237.00	2,133.00	2,844.00	75.0%
5510 · Keep Salado Beautiful/PALS	120.00	120.00		
Total 5200 · Services	5,077.65	30,757.25	31,355.77	98.09%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	2,940.00	40,310.00	53,800.00	74.93%
5216-4 · Profess Fees - Inspections	1,624.83	33,536.49	25,300.00	132.56%
5216-5 · Profess. Fees - Legal	823.00	20,922.32	35,000.00	59.78%
Total 5216 · Professional Fees	5,387.83	94,768.81	114,100.00	83.06%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	1,728.34	4,650.00	37.17%
5304 · Office Supplies	219.53	2,603.93	3,650.00	71.34%
5305 · Postage	105.00	3,491.06	2,500.00	139.64%
5306 · Building Supplies	0.00	0.00	500.00	0.0%
5307 · Building & Equipment - R & M	0.00	902.00	500.00	180.4%
5309 · Website	0.00	0.00	1,150.00	0.0%
5310 · Public Notices	998.00	2,576.00	4,000.00	64.4%
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	1,774.50	8,780.63	6,052.88	145.07%
5320 · Special Projects	0.00	5,000.00	8,600.00	58.14%
Total 5300 · Other Services & Charges	3,097.03	50,747.68	62,102.88	81.72%
5400 · Capital Outlay				
5401 · Equipment (IT)	0.00	1,428.00	300.00	476.0%
5400 · Capital Outlay - Other	0.00	0.00	285.00	0.0%
Total 5400 · Capital Outlay	0.00	1,428.00	585.00	244.1%
Total 5000 · ADMINISTRATION DEPARTMENT	31,235.50	354,504.32	442,708.63	80.08%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,896.00	48,960.00	63,658.71	76.91%
5503 · Payroll Tax- MC Dev Svcs	70.99	709.92	923.05	76.91%
5504 · Payroll Tax- SS Dev Svcs	303.55	3,035.52	3,946.84	76.91%
5505 · Payroll Tax- TWC Dev Svcs	0.00	144.00	162.00	88.89%
5506 · TMRS Contributions- Dev Svcs	289.84	2,989.26	4,513.40	66.23%
5507 · Health Care- Dev Svcs	654.26	6,461.27	8,182.94	78.96%
Total 5501 · Personnel Services	6,214.64	62,299.97	81,386.94	76.55%
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%

Village of Salado-General Fund
Profit & Loss Budget Performance

June 2020

	Jun 20	Oct '19 - Jun 20	Annual Budget	% of Budget
5700 · Professional Fees				
5701 · General Engineering	480.05	2,312.88	7,500.00	30.84%
5703 · Engineering- Plat Review	812.41	8,373.17	7,500.00	111.64%
Total 5700 · Professional Fees	1,292.46	10,686.05	15,000.00	71.24%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	7,507.10	72,986.02	96,886.94	75.33%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6002 · Contract	0.00	50,000.00	50,000.00	100.0%
6003 · Burn Fees	0.00	760.00	0.00	100.0%
Total 6001 · Fire Department	0.00	50,760.00	50,000.00	101.52%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	5,931.34	59,313.40	77,107.00	76.92%
6203 · Salary- Corporal	0.00	1,551.08	47,447.50	3.27%
6204 · Salary / Wages - Officers	13,115.20	137,006.01	161,277.48	84.95%
6205 · Officers - Overtime	780.72	11,289.97	7,000.00	161.29%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	287.51	3,032.83	4,246.06	71.43%
6208 · Payroll Tax- SS PD	1,229.29	12,967.94	18,155.59	71.43%
6209 · Payroll Tax- TWC PD	49.26	881.37	972.00	90.68%
6210 · TMRS Contributions- PD	711.66	8,256.64	20,761.79	39.77%
6211 · Health Care- PD	3,137.03	27,991.12	45,460.80	61.57%
Total 6201 · Personnel Services	25,242.01	262,290.36	386,928.22	67.79%
6212 · Services				
6213 · Telephone	618.63	5,402.37	6,000.00	90.04%
6214 · Utilities	299.41	2,204.16	3,500.00	62.98%
6215 · Janitorial	150.00	1,350.00	1,800.00	75.0%
6215.1 · Technology- PD	119.00	1,448.00	2,568.00	56.39%
Total 6212 · Services	1,187.04	10,404.53	13,868.00	75.03%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	1,863.89	1,000.00	186.39%
6218 · Crime Prevention Supplies	0.00	200.00	500.00	40.0%
6219 · Auto Expenses	1,280.36	13,713.84	17,500.00	78.37%
6220 · Supplies	-525.00	5,985.96	6,000.00	99.77%
6221 · Equipment Maintenance & Repair	0.00	712.43	335.00	212.67%
6222 · Building R & M	0.00	0.00	750.00	0.0%
6223 · Dues & Subscriptions	500.00	4,661.60	4,000.00	116.54%
6224 · Animal Control	0.00	180.00	1,000.00	18.0%
Total 6216 · Other Services & Charges	1,255.36	27,317.72	31,085.00	87.88%
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 Prgm	0.00	0.00	5,000.00	0.0%
6229 · Capital Outlay- IT	0.00	0.00	4,275.00	0.0%
Total 6225 · Police - Capital Outlay	0.00	6,224.00	42,033.00	14.81%
Total 6200 · Police Department	27,684.41	306,236.61	473,914.22	64.62%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	5,000.00	6,000.00	83.33%

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

	Jun 20	Oct '19 - Jun 20	Annual Budget	% of Budget
6552 · Prosecutor	573.95	5,667.57	5,000.00	113.35%
Total 6550 · Professional Fees	1,073.95	10,667.57	11,000.00	96.98%
6570 · Other Services & Charges				
6571 · Supplies	0.00	0.00	500.00	0.0%
6573 · Dues and Subscriptions	0.00	2,291.01	2,300.00	99.61%
6575 · Travel and Training	0.00	1,174.60	500.00	234.92%
Total 6570 · Other Services & Charges	0.00	3,465.61	3,300.00	105.02%
Total 6500 · Municipal Court	1,073.95	14,133.18	14,300.00	98.83%
Total 6000 · PUBLIC SAFETY DEPARTMENT	28,758.36	371,129.79	538,214.22	68.96%
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	0.00	237.87	7,576.80	3.14%
Total 7001 · Personnel Services	0.00	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	569.07	783.00	72.68%
Total 7015 · Other Services & Charges	60.86	569.07	2,283.00	24.93%
Total 7000 · PUBLIC WORKS DEPARTMENT	60.86	20,765.33	47,072.12	44.11%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	119.07	1,260.84	1,400.00	90.06%
Total 8001 · Services	119.07	1,260.84	1,400.00	90.06%
8010 · Other Services & Charges				
8011 · Supplies	59.94	1,908.63	2,800.00	68.17%
8012 · Auto Expenses	0.00	465.28	720.00	64.62%
8013 · Equipment Repair	0.00	3,457.17	1,250.00	276.57%
Total 8010 · Other Services & Charges	59.94	5,831.08	4,770.00	122.25%
8030 · Capital Outlay- Parks	0.00	0.00	2,500.00	0.0%
Total 8000 · PARKS DEPARTMENT	179.01	7,091.92	8,670.00	81.8%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9001.1 · Supplies	0.00	623.57	1,000.00	62.36%
9002 · Contract labor	2,526.00	11,216.20	5,000.00	224.32%
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	17.09	15,690.23	17,500.00	89.66%
Total 9001 · Other Services & Charges	2,543.09	28,385.29	26,150.00	108.55%
9050 · Services				
9051 · Utilities	1,679.19	13,921.43	22,000.00	63.28%
Total 9050 · Services	1,679.19	13,921.43	22,000.00	63.28%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	7,500.00	26,092.46	87,500.00	29.82%

Village of Salado-General Fund
Profit & Loss Budget Performance

June 2020

	Jun 20	Oct '19 - Jun 20	Annual Budget	% of Budget
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	7,500.00	26,092.46	157,500.00	16.57%
Total 9000 · STREET DEPARTMENT	11,722.28	68,399.18	205,650.00	33.26%
Total GENERAL FUND EXPENDITURES	79,463.11	894,876.56	1,339,201.91	66.82%
Total Expense	79,463.11	894,876.56	1,339,201.91	66.82%
Net Ordinary Income	9,005.50	274,809.89	-40,000.00	-687.03%
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	9,005.50	224,049.80	0.00	100.0%

Village of Salado-General Fund
Check Listing

Date	Num	Name	As of June 30, 2020	Memo	Amount
06/01/2020	3244	Card Service Center	Credit Card Transactions April 2020		1,354.22
06/01/2020	3245	Cirro Energy	Utilities- Electric		1,795.35
06/01/2020	3246	Clifford Lee Coleman	Judicial Services for May 2020		500.00
06/01/2020	3247	Grande Communications Network LLC	PD Telephone and Internet		197.23
06/01/2020	3248	Jani-King of Austin	June 2020 Contracted Services		387.00
06/01/2020	3249	Kristi Stegall	May 2020 Accounting Services		2,975.00
06/01/2020	3250	Salado Village Voice Newspaper	Public Notice- Published 5/21/20		64.00
06/01/2020	3251	Salado Water Supply Corporation	Utilities- Water		332.54
06/01/2020	3252	Tyler Technologies	Court Case Mgmt Software- Maintenance and TylerU Support		2,291.01
06/01/2020	3253	Xerox Financial Services	Copier Lease Payment		295.77
06/01/2020	3254	Sam's Club	May Purchases		51.94
06/07/2020			Funds Transfer to Payroll		6,495.15
06/08/2020	3255	Bojorquez Law Firm	May 2020 Legal Services		1,692.50
06/08/2020	3256	Bureau Veritas	May 2020 Inspections		1,516.11
06/08/2020	3257	Kasberg, Patrick & Associates	Engineering Services May 2020		7,137.59
06/08/2020			Funds Transfer to Payroll		19,693.28
06/12/2020	3258	Salado Lawn Care LLC	Grounds Maintenance 5/24/20-6/06/20		1,188.00
06/12/2020	3259	Eagle Disposal	Utilities- Waste Disposal		112.50
06/12/2020	3260	Extraco Technology	Monthly IT Support		1,292.50
06/12/2020	3261	Fuelman	May Fuel Charges		401.55
06/12/2020	3262	Grande Communications Network LLC	Telephone/Internet		212.79
06/12/2020	3263	Keith's Ace Hardware	May Charges		7.17
06/12/2020	3264	Lone Star Grading & Materials	Pot Holes Repaired, Salado Plaza Drive		7,500.00
06/12/2020	3265	Praetorian Digital	PoliceOne Academy Annual Subscription		500.00
06/12/2020	3266	Safelane Traffic Supply	8 Ft. Barricade- Qty 16		1,520.00
06/12/2020	3267	Verizon Wireless	Village Cell Phones		636.59
06/12/2020	3269	Xerox Financial Services	Copier Lease Payment- Overage		16.33
06/12/2020	3270	Keep Salado Beautiful	Sculpture Garden Maintenance- Mowing/Weed Eating		120.00
06/12/2020			Funds Transfer to Wastewater Customer Deposit Fund		100.00
06/12/2020			Funds Transfer to I&S Fund		8,784.21
06/12/2020	3271	TML MultiState Intergovernmental	Employee Health Care Coverage June 2020		5,226.74
06/17/2020	3272	M&D Business Services	Printing		120.00
06/22/2020			Funds Transfer to Payroll		19,921.08
06/25/2020	3277	Card Service Center	Credit Card Transactions May 2020		250.00
06/25/2020	3278	Cirro Energy	Utilities- Electric		2,106.52
06/25/2020	3279	Eagle Tire & Lube Center	Oil Change '20 Tahoe		99.85
06/25/2020	3280	Salado Village Voice Newspaper	Public Notice		184.00
06/25/2020	3281	Xerox Financial Services	Copier Lease Payment		295.77
06/26/2020	3273	Salado Lawn Care LLC	Grounds Maintenance 6/07/20-6/20/20		1,188.00
06/26/2020	3274	Clifford Lee Coleman	Judicial Services for June 2020		500.00
06/26/2020	3275	InHouse Systems, Inc.	Alarm System Monitoring- PD- July 2020		19.95
06/26/2020	3276	Tax Appraisal District Of Bell County	4th QTR Pmt for 2020 Taxing Unit Fee		3,330.75
06/26/2020	3283	Renee Richardson	Contract Labor- Emptying Village Trash Cans		150.00
06/26/2020	3282	1st Place Awards & Gifts	Plaque- BOD Coachman		108.00
					102,670.99
					102,670.99

Village of Salado, Hotel-Motel Fund

Balance Sheet

As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	130,858.34
Total Checking/Savings	<u>130,858.34</u>
Other Current Assets	
1302 · Receivable From Bell County HOT	9,000.00
1100 · Investments	
1120 · TexPool	5,266.58
Total 1100 · Investments	<u>5,266.58</u>
1500 · Petty Cash	100.00
Total Other Current Assets	<u>14,366.58</u>
Total Current Assets	<u>145,224.92</u>
TOTAL ASSETS	<u>145,224.92</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-547.00
Other Current Liabilities	
2050 · Accrued Wages	2,816.23
2400 · Reserve For Trolley Project	6,675.00
Total Other Current Liabilities	<u>9,491.23</u>
Total Current Liabilities	<u>8,944.23</u>
Total Liabilities	8,944.23
Equity	
32000 · Retained Earnings	175,158.88
Net Income	-38,878.19
Total Equity	<u>136,280.69</u>
TOTAL LIABILITIES & EQUITY	<u>145,224.92</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 130,958.34
Investments	\$ 5,266.58
Receivables	\$ 9,000.00
Total Current Assets	<u>\$ 145,224.92</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ (547.00)
Intergovernmental Payable	\$ -
Accrued Wages	\$ 2,816.23
Total Liabilities	<u>\$ 2,269.23</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 13,628.07
Committed Fund Balance- Tourism Division Operations	\$ 122,652.62
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 142,955.69</u>

Total Liabilities and Fund Balances	<u>\$ 145,224.92</u>
--	-----------------------------

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

June 2020

	<u>Jun 20</u>	<u>Oct '19 - Jun 20</u>	<u>Annual Budget</u>	<u>% of Budget</u>
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	2,780.58	83,805.45	220,000.00	38.09%
4300 · Other Income	134.05	7,619.74		
Total 4000 · HOT FUND REVENUE	2,914.63	91,425.19	227,000.00	40.28%
Total Income	2,914.63	91,425.19	227,000.00	40.28%
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				
5060 · Special Projects	8,000.00	8,000.00		
5051 · Lease- Visitors Center	1,517.00	13,653.00	18,204.00	75.0%
5052 · Marketing	2,674.00	43,547.20	70,000.00	62.21%
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	12,191.00	73,520.66	119,404.00	61.57%
Total 5000 · HOT FUND EXPENDITURES	12,191.00	130,303.38	222,811.25	58.48%
Total Expense	12,191.00	130,303.38	222,811.25	58.48%
Net Ordinary Income	-9,276.37	-38,878.19	4,188.75	-928.16%
Net Income	-9,276.37	-38,878.19	4,188.75	-928.16%

Village of Salado, Hotel-Motel Fund
Check Listing

Date	Num	Name	As of June 30, 2020Memo	Amount
06/08/2020	1566	SignAd Outdoor	Advertising Lease Space 05/29/20 - 06/25/20	650.00
06/12/2020	1567	Lamar Companies	Johnson County, TX DFW Panel 4204	320.00
06/12/2020	1568	Visit Widget LLC	Website Hosting	818.00
06/12/2020			Funds Transfer to General Fund	26,574.09
06/25/2020	1569	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
06/25/2020	1570	AJR Media Group	Digital Media Solutions	800.00
06/25/2020	1571	Salado Village Voice	Quarter Page Ad- 3rd QTR 2020 Jewel Magazine- Pace Park	175.00
06/26/2020	1572	Salado Museum & College Park, Inc.	Historic Preservation- Contracted w/ BOA	8,000.00
				<u>38,854.09</u>
				<u>38,854.09</u>

Village of Salado- 400 Wastewater System Revenue

Balance Sheet

As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	12,632.10
Accounts Receivable	10,173.78
Total Current Assets	<u>22,805.88</u>
TOTAL ASSETS	<u>22,805.88</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	6,345.03
Other Current Liabilities	
Accrued Interest	23,602.00
Due to General Fund	55,519.38
Total Other Current Liabilities	<u>79,121.38</u>
Total Current Liabilities	<u>85,466.41</u>
Total Liabilities	85,466.41
Equity	
Retained Earnings	6,226.35
Net Income	-68,886.88
Total Equity	<u>-62,660.53</u>
TOTAL LIABILITIES & EQUITY	<u>22,805.88</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 12,632.10
Receivables	\$ 10,173.78
Total Current Assets	<u><u>\$ 22,805.88</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 6,345.03
Accrued Interest	\$ 23,602.00
Intergovernmental Payable	\$ 55,519.38
Total Liabilities	<u><u>\$ 85,466.41</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (62,660.53)
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ (62,660.53)</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 22,805.88</u></u>
--	----------------------------

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

	<u>Jun 20</u>	<u>Oct '19 - Jun 20</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Monthly Service Fees	15,547.25	105,937.93	238,115.52	44.49%
Interest Income	1.27	22.00		
Total Income	<u>15,548.52</u>	<u>105,959.93</u>	<u>238,115.52</u>	<u>44.5%</u>
Expense				
Bank Service Charge	0.00	10.00		
Maintenance Contractor	13,410.00	120,690.00	160,920.00	75.0%
Professional Fees- Engineering	6,148.12	35,331.80		
Professional Fees- Legal	0.00	6,308.84		
Repairs	1,404.25	26,630.77		
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	4,821.16	33,730.95	37,200.00	90.68%
Utilities- Water	169.29	1,523.63	250.00	609.45%
Total Utilities	<u>4,990.45</u>	<u>35,254.58</u>	<u>37,450.00</u>	<u>94.14%</u>
Total Expense	<u>25,952.82</u>	<u>225,475.99</u>	<u>209,370.00</u>	<u>107.69%</u>
Net Ordinary Income	<u>-10,404.30</u>	<u>-119,516.06</u>	<u>28,745.52</u>	<u>-415.77%</u>
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>-10,404.30</u></u>	<u><u>-68,886.88</u></u>	<u><u>28,745.52</u></u>	<u><u>-239.64%</u></u>

Village of Salado- 400 Wastewater System Revenue

Accrual Basis

Checks Listing

Date	Num	Name	As of June 30, 2020	Memo	Amount
06/01/2020	100057	CH2MHILL OMI		Contracted Services, Repairs	14,660.00
06/01/2020	100058	Salado Water Supply Corporation		Utilities- Water	169.29
06/08/2020	100059	Our Energy, LLC		Electric Service at 111 Royal Street	128.84
06/08/2020	100060	Paramount Wastewater Solutions, LLC		R&M Services	200.00
06/08/2020	100061	Our Energy, LLC		Electric Service at 1401 Shepherd Dr.	4,571.38
06/12/2020	100062	Our Energy, LLC		Acct. 1906060130 Electric Service at 401 S Stagecoach Well	69.19
06/12/2020	100063	Our Energy, LLC		Acct. 1905220029 Electric Service at 211 N. Church St.	93.32
					<u>19,892.02</u>
					<u>19,892.02</u>

Village of Salado- 500 Wastewater Customer Deposits

Balance Sheet

As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	8,914.94
Total Checking/Savings	<u>8,914.94</u>
Total Current Assets	<u>8,914.94</u>
TOTAL ASSETS	<u>8,914.94</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	9,200.00
Total Other Current Liabilities	<u>9,200.00</u>
Total Current Liabilities	<u>9,200.00</u>
Total Liabilities	9,200.00
Equity	
Retained Earnings	-289.72
Net Income	4.66
Total Equity	<u>-285.06</u>
TOTAL LIABILITIES & EQUITY	<u>8,914.94</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2019 through June 2020

	<u>Oct '19 - Jun 20</u>
Ordinary Income/Expense	
Income	
Interest Income	7.23
Total Income	7.23
Net Ordinary Income	7.23
Net Income	<u>7.23</u>

Village of Salado- 500 Wastewater Customer Deposits
Check Listing
As of June 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>

Village of Salado - 700 WW Permanent Improvement Bonds

Balance Sheet

As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	315,954.93
1003 · Horizon '18 Bond Proceeds x9230	387,518.94
Total Checking/Savings	<u>703,473.87</u>
Total Current Assets	703,473.87
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>11,381,809.15</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	7,920.79
Total Current Liabilities	<u>7,920.79</u>
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	9,447,920.79
Equity	
3110 · Investments in Fixed Assets	1,238,335.00
32000 · Unrestricted Net Assets	789,336.02
Net Income	-93,782.66
Total Equity	<u>1,933,888.36</u>
TOTAL LIABILITIES & EQUITY	<u>11,381,809.15</u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

07/13/20

October 2019 through June 2020

Accrual Basis

	<u>Oct '19 - Jun 20</u>
Ordinary Income/Expense	
Income	
4050 · Reimbursement from SISD	0.00
4100 · Interest Income	5,234.39
	<hr/>
Total Income	5,234.39
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	76,054.79
	<hr/>
Total Expense	99,017.05
Net Ordinary Income	<hr/> -93,782.66
Net Income	<hr/> <hr/> -93,782.66

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of June 30, 2020

Date	Num	Name	Memo	Amount
06/12/2020	1246	Wilmington Trust Fee Collections	Corporate Trust Advanced Flat Fee 5/15/20 - 5/14/21, Salado Perm Improvement Bonds 2018	400.00
				<u>400.00</u>
				<u>400.00</u>

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of June 30, 2020

	<u>Jun 30, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	716,564.30
Total Checking/Savings	<u>716,564.30</u>
Other Current Assets	
1200 · Due To/From General Fund	402.62
1215 · Property Tax Receivable	13,724.21
Total Other Current Assets	<u>14,126.83</u>
Total Current Assets	<u>730,691.13</u>
TOTAL ASSETS	<u>730,691.13</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	596,167.23
Total Equity	<u>721,545.48</u>
TOTAL LIABILITIES & EQUITY	<u>730,691.13</u>

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

	<u>Jun 20</u>	<u>Oct '19 - Jun 20</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	402.62	733,761.14	687,280.00	106.76%
4100 · Interest Income	624.54	4,017.84		
4200 · Impact Fee Revenue	0.00	0.00	71,254.00	0.0%
Total Income	<u>1,027.16</u>	<u>737,778.98</u>	<u>758,534.00</u>	<u>97.26%</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>1,027.16</u>	<u>596,167.23</u>	<u>307.50</u>	<u>193,875.52%</u>
Net Income	<u><u>1,027.16</u></u>	<u><u>596,167.23</u></u>	<u><u>307.50</u></u>	<u><u>193,875.52%</u></u>

Village of Salado - 300 Interest and Sinking Fund

Check Listing

As of June 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>