

Village of Salado-General Fund

Balance Sheet

04/15/19

As of March 31, 2019

Accrual Basis

	<u>Mar 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · FSB/BancorpSouth xxx3002	2,646.72
1002 · Horizon GF Operating xxx8101	1,093,159.97
1003 · Horizon Payroll xxx9962	1,004.92
1004 · Horizon Forfeiture xxx3514	2,308.56
1005 · Regent Bank Escrow- PD Vehicle	204.78
1099 · Petty Cash	100.00
Total Checking/Savings	<u>1,099,424.95</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,308.30
Total 1100 · Investments	<u>4,308.30</u>
1200 · Other receivables	
1212 · State Grant Receivable	7,500.00
1213 · Credit Card Payments Receivable	543.32
1215 · Property Tax Receivable	5,033.38
1217 · Franchise Fee Receivable	14,127.99
1218 · Sales Tax Receivable	44,560.10
Total 1200 · Other receivables	<u>71,764.79</u>
1205 · Due To/From Other Funds	
1206 · Due From Fund 200 - Hotel/Motel	12,254.96
Total 1205 · Due To/From Other Funds	<u>12,254.96</u>
Total Other Current Assets	<u>88,328.05</u>
Total Current Assets	<u>1,187,753.00</u>
Fixed Assets	
1700 · Land	45,576.83
1705 · Building	390,266.11
1710 · Vehicles	259,471.67
1720 · Park Equipment	72,861.61
1725 · Furniture & Fixtures	14,646.20
1730 · Machinery & Equipment	196,678.04
1740 · Infrastructure	885,073.54
1799 · Accumulated Depreciation	-621,459.60
Total Fixed Assets	<u>1,243,114.40</u>
Other Assets	
1900 · Cash and Investments - Restrict	
1903 · Restricted Funds, Equipment	48,000.00
Total 1900 · Cash and Investments - Restrict	<u>48,000.00</u>
Total Other Assets	<u>48,000.00</u>
TOTAL ASSETS	<u><u>2,478,867.40</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	15,954.91
Other Current Liabilities	
2100 · Payroll Liabilities	7,114.87
2200 · Due to other funds	
2201 · Due to I&S	73,130.02
Total 2200 · Due to other funds	<u>73,130.02</u>

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04/15/19

Balance Sheet

Accrual Basis

As of March 31, 2019

	<u>Mar 31, 19</u>
2700 · Deferred Revenue	4,561.47
2800 · Reserve for Special Projects	118,733.64
2850 · Escrow Liability	23,905.74
2900 · Reserved- Security Fee	638.28
2861 · Reserved Child Safety Fee	1,050.00
2862 · Reserved- Technology Fund	3,909.02
2863 · Reserved- Main Street Improv.	4,890.63
Total Other Current Liabilities	<u>237,933.67</u>
Total Current Liabilities	253,888.58
Long Term Liabilities	
2910 · Compensated Absences	40,306.60
Total Long Term Liabilities	<u>40,306.60</u>
Total Liabilities	294,195.18
Equity	
32000 · Retained Earnings	1,844,459.12
Net Income	340,213.10
Total Equity	<u>2,184,672.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,478,867.40</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of March 31, 2019

Current Assets:

Cash and Cash Equivalents	\$ 1,099,424.95
Investments	\$ 4,308.30
Receivables	\$ 84,019.75
Total Current Assets	<u>\$ 1,187,753.00</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 15,954.91
Payroll Liabilities	\$ 7,114.87
Intergovernmental Payable	\$ 73,130.02
Deferred Revenues	\$ 4,561.47
Compensated Absences	\$ 40,306.60
Total Liabilities	<u>\$ 141,067.87</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 157,688.78
Committed Fund Balances	
Public Works	\$ 355,598.54
Future Grant Matches	\$ 222,249.09
Wastewater Operations	\$ 311,148.72
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 1,046,685.13</u>

Total Liabilities and Fund Balances	<u>\$ 1,187,753.00</u>
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**Village of Salado-General Fund
Profit & Loss Budget Performance
March 2019**

	Mar 19	Oct '18 - Mar 19	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	6,514.34	383,302.61	372,317.00	102.95%
4120 · Sales Tax Earned	35,747.51	262,481.01	407,700.00	64.38%
4130 · Mixed Beverages	0.00	10,745.44	18,000.00	59.7%
Total 4100 · Tax Revenue	42,261.85	656,529.06	798,017.00	82.27%
4150 · Franchise Fees				
4160 · Electric Franchise	125,126.73	125,126.73	115,000.00	108.81%
4165 · Telephone Franchise	5,329.20	10,932.51	30,500.00	35.84%
4170 · Waste Disposal Franchise Fee	0.00	6,342.34	18,400.00	34.47%
4175 · Cable Franchise	5,917.44	13,043.42	23,000.00	56.71%
4180 · Water Franchise	0.00	16,082.59	28,000.00	57.44%
Total 4150 · Franchise Fees	136,373.37	171,527.59	214,900.00	79.82%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	30.00	175.00	300.00	58.33%
4215 · Service Fees (Burn)	60.00	200.00	500.00	40.0%
4216 · Service Fees (Itinerant Vendor)	200.00	550.00	2,500.00	22.0%
4230 · Building Permit Fees	1,460.40	7,827.15	27,800.00	28.16%
4260 · Certificate of Occupancy	0.00	720.00	1,000.00	72.0%
4270 · Contractor Registration	515.00	3,720.00	5,000.00	74.4%
Total 4200 · Licenses, Permits, and Fees	2,265.40	13,192.15	37,100.00	35.56%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	500.00	0.00	24,200.00	0.0%
4315 · Zoning/Variances	0.00	500.00	1,000.00	50.0%
4320 · Pace Park Rental Fees	0.00	320.00	4,800.00	6.67%
4330 · LEOSE	910.08	910.08	900.00	101.12%
4340 · Crash Report Fees	6.00	102.00	250.00	40.8%
Total 4300 · Service Fees	1,416.08	1,832.08	31,150.00	5.88%
4700 · Investment and other income				
4780 · Interest Income	988.50	5,131.43	8,000.00	64.14%
4790 · Other Income	15.20	2,328.04	1,000.00	232.8%
Total 4700 · Investment and other income	1,003.70	7,459.47	9,000.00	82.88%
4400 · Fines and Forfeitures				
4425 · Court Fines	4,631.30	35,453.06	38,500.00	92.09%
4426 · Court Fines- NSF's and Overpmts	-142.00	-519.10		
4427 · Court Costs- State Comptroller	-8,228.76	-14,635.80		
Total 4400 · Fines and Forfeitures	-3,739.46	20,298.16	38,500.00	52.72%
Total 4000 · GENERAL FUND REVENUE	179,580.94	870,838.51	1,128,667.00	77.16%
Total Income	179,580.94	870,838.51	1,128,667.00	77.16%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5050 · Transfer Out- Stagecoach Sewer	0.00	13,200.00	13,200.00	100.0%
5100 · Personnel Services				
5101 · Village Administrator Salary	8,884.80	57,751.20	115,500.00	50.0%

Village of Salado-General Fund
Profit & Loss Budget Performance
March 2019

	Mar 19	Oct '18 - Mar 19	Annual Budget	% of Budget
5102 · City Secretary Salary	4,905.60	31,886.40	63,766.00	50.01%
5121 · Payroll Tax- MC Admin	199.96	1,299.74	2,600.00	49.99%
5122 · Payroll Tax- SS Admin	855.00	5,557.52	11,115.00	50.0%
5123 · Payroll Tax- TWC Admin	0.00	324.00	324.00	100.0%
5126 · TMRS Contributions- Admin	889.48	6,090.53	12,710.00	47.92%
5127 · Health Care- Admin	1,274.42	7,478.94	14,714.64	50.83%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	17,009.26	110,388.33	222,729.64	49.56%
5200 · Services				
5201 · Meeting Expense	67.09	127.66	1,000.00	12.77%
5202 · Bell Co Health Srvcs Contracts	0.00	0.00	5,465.00	0.0%
5203 · Printing Expense	0.00	0.00	750.00	0.0%
5204 · Telephone	564.71	3,497.16	5,268.00	66.39%
5205 · Equipment - Leased / Rented	295.77	1,790.04	3,650.00	49.04%
5206 · Interest Exp/Bank Fees	33.58	344.92	650.00	53.07%
5207 · BELLCAD	0.00	10,028.25	10,500.00	95.51%
5214 · Utilities	313.53	2,247.23	4,395.00	51.13%
5215 · Janitorial	237.00	1,502.00	3,804.00	39.49%
Total 5200 · Services	1,511.68	19,537.26	35,482.00	55.06%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	10,860.00	25,400.00	35,900.00	70.75%
5216-4 · Profess Fees - Inspections	793.47	9,776.52	22,000.00	44.44%
5216-5 · Profess. Fees - Legal	795.80	15,249.17	35,000.00	43.57%
Total 5216 · Professional Fees	12,449.27	50,425.69	92,900.00	54.28%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	0.00	3,500.00	0.0%
5304 · Office Supplies	660.65	2,333.50	3,500.00	66.67%
5305 · Postage	1,136.00	2,394.48	2,500.00	95.78%
5306 · Building Supplies	0.00	0.00	750.00	0.0%
5307 · Building & Equipment - R & M	282.03	1,886.48	3,500.00	53.9%
5309 · Website	0.00	0.00	1,150.00	0.0%
5310 · Public Notices	0.00	1,986.00	4,000.00	49.65%
5311 · Insurance (TML Property & GL)	0.00	22,858.26	25,000.00	91.43%
5312 · Dues and Subscriptions	0.00	1,347.00	2,000.00	67.35%
5313 · Training & Travel	0.00	588.74	1,500.00	39.25%
5319 · Technology	0.00	0.00	3,425.00	0.0%
5320 · Special Projects	0.00	5,000.00	8,500.00	58.82%
Total 5300 · Other Services & Charges	2,078.68	38,394.46	59,325.00	64.72%
5400 · Capital Outlay				
5401 · Equipment (IT)	0.00	0.00	1,033.36	0.0%
Total 5400 · Capital Outlay	0.00	0.00	1,033.36	0.0%
Total 5000 · ADMINISTRATION DEPARTMENT	33,048.89	231,945.74	424,670.00	54.62%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,731.20	30,752.80	61,500.00	50.01%
5503 · Payroll Tax- MC Dev Svcs	68.61	445.92	892.00	49.99%
5504 · Payroll Tax- SS Dev Svcs	293.33	1,906.38	3,813.00	50.0%

Village of Salado-General Fund
Profit & Loss Budget Performance
March 2019

	Mar 19	Oct '18 - Mar 19	Annual Budget	% of Budget
5505 · Payroll Tax- TWC Dev Svcs	0.00	162.00	162.00	100.0%
5506 · TMRS Contributions- Dev Svcs	305.16	2,089.52	4,361.00	47.91%
5507 · Health Care- Dev Svcs	627.15	3,720.30	7,874.50	47.25%
Total 5501 · Personnel Services	6,025.45	39,076.92	78,602.50	49.72%
5600 · Other Services & Charges				
5601 · Travel & Training	0.00	137.72	500.00	27.54%
Total 5600 · Other Services & Charges	0.00	137.72	500.00	27.54%
5700 · Professional Fees				
5701 · General Engineering	240.02	7,582.27	7,000.00	108.32%
5702 · Zoning/Annexation	0.00	3,100.00	1,500.00	206.67%
5703 · Engineering- Plat Review	0.00	1,320.13	12,500.00	10.56%
Total 5700 · Professional Fees	240.02	12,002.40	21,000.00	57.15%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	6,265.47	51,217.04	100,102.50	51.17%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6002 · Contract	0.00	0.00	40,000.00	0.0%
6003 · Burn Fees	0.00	0.00	500.00	0.0%
Total 6001 · Fire Department	0.00	0.00	40,500.00	0.0%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	8,563.60	39,511.80	56,375.00	70.09%
6203 · Salary- Corporal	1,322.40	14,215.81	45,838.00	31.01%
6204 · Salary / Wages - Officers	8,856.00	45,147.15	115,128.00	39.22%
6205 · Officers - Overtime	2,214.40	11,800.89	7,000.00	168.58%
6206 · Longevity & Certif Pay	0.00	2,130.00	4,500.00	47.33%
6207 · Payroll Tax- MC PD	303.86	1,635.69	3,319.00	49.28%
6208 · Payroll Tax- SS PD	1,299.30	6,993.95	14,189.00	49.29%
6209 · Payroll Tax- TWC PD	143.59	774.14	810.00	95.57%
6210 · TMRS Contributions- PD	685.70	5,645.69	16,225.00	34.8%
6211 · Health Care- PD	2,034.79	13,051.54	39,371.40	33.15%
Total 6201 · Personnel Services	25,423.64	140,906.66	302,755.40	46.54%
6212 · Services				
6213 · Telephone	818.23	4,964.03	10,100.00	49.15%
6214 · Utilities	187.91	2,031.81	7,512.00	27.05%
6215 · Janitorial	150.00	900.00	1,800.00	50.0%
Total 6212 · Services	1,156.14	7,895.84	19,412.00	40.68%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	4,072.30	500.00	814.46%
6218 · Crime Prevention Supplies	0.00	0.00	500.00	0.0%
6219 · Auto Expenses	1,117.29	7,426.56	17,500.00	42.44%
6220 · Supplies	1,512.78	4,849.91	3,500.00	138.57%
6221 · Equipment Maintenance & Repair	119.00	800.00	2,000.00	40.0%
6222 · Building R & M	0.00	225.00	1,000.00	22.5%
6223 · Dues & Subscriptions	0.00	3,945.60	4,000.00	98.64%
6224 · Animal Control	0.00	180.00	1,000.00	18.0%
Total 6216 · Other Services & Charges	2,749.07	21,499.37	30,000.00	71.67%
6225 · Police - Capital Outlay				

Village of Salado-General Fund
Profit & Loss Budget Performance
March 2019

	Mar 19	Oct '18 - Mar 19	Annual Budget	% of Budget
6226 · Capital Outlay- PD Vehicles	0.00	0.00	15,000.00	0.0%
6227 · Capital Outlay- PD Equipment	0.00	1,198.00	7,850.00	15.26%
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	0.00	0.00	5,000.00	0.0%
6229 · Capital Outlay- IT	0.00	2,850.30	8,900.00	32.03%
Total 6225 · Police - Capital Outlay	0.00	4,048.30	36,750.00	11.02%
Total 6200 · Police Department	29,328.85	174,350.17	388,917.40	44.83%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	3,000.00	6,000.00	50.0%
6552 · Prosecutor	709.59	4,142.41	5,000.00	82.85%
Total 6550 · Professional Fees	1,209.59	7,142.41	11,000.00	64.93%
6570 · Other Services & Charges				
6571 · Supplies	1.49	148.04	750.00	19.74%
6573 · Dues and Subscriptions	0.00	2,130.00	2,500.00	85.2%
6575 · Travel and Training	259.54	259.54	3,000.00	8.65%
Total 6570 · Other Services & Charges	261.03	2,537.58	6,250.00	40.6%
Total 6500 · Municipal Court	1,470.62	9,679.99	17,250.00	56.12%
Total 6000 · PUBLIC SAFETY DEPARTMENT	30,799.47	184,030.16	446,667.40	41.2%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,296.00	12,725.35	29,848.00	42.63%
7004 · Maintenance Worker- Overtime	0.00	107.65	1,400.00	7.69%
7005 · Payroll Tax- MC Maint	33.29	186.07	454.00	40.99%
7006 · Payroll Tax- SS Maint	142.36	795.65	1,938.00	41.06%
7007 · Payroll Tax- TWC Maint	41.33	124.50	162.00	76.85%
7008 · TMRS Contributions- Maint	148.10	865.63	2,216.00	39.06%
7009 · Healthcare- Maintenance	42.89	257.34	7,874.50	3.27%
7010 · Maint.- Certification Pay	0.00	0.00	900.00	0.0%
Total 7001 · Personnel Services	2,703.97	15,062.19	44,792.50	33.63%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	1,150.00	0.0%
7017 · Telephone	61.03	384.25	780.00	49.26%
Total 7015 · Other Services & Charges	61.03	384.25	1,930.00	19.91%
Total 7000 · PUBLIC WORKS DEPARTMENT	2,765.00	15,446.44	46,722.50	33.06%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	102.72	635.06	1,410.00	45.04%
Total 8001 · Services	102.72	635.06	1,410.00	45.04%
8010 · Other Services & Charges				
8011 · Supplies	86.03	1,773.59	3,500.00	50.67%
8012 · Auto Expenses	61.57	287.13	720.00	39.88%
8013 · Equipment Repair	61.99	342.14	2,000.00	17.11%
Total 8010 · Other Services & Charges	209.59	2,402.86	6,220.00	38.63%
8030 · Capital Outlay- Parks	0.00	0.00	3,500.00	0.0%
Total 8000 · PARKS DEPARTMENT	312.31	3,037.92	11,130.00	27.3%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				

Village of Salado-General Fund
Profit & Loss Budget Performance
 March 2019

	<u>Mar 19</u>	<u>Oct '18 - Mar 19</u>	<u>Annual Budget</u>	<u>% of Budget</u>
9002 · Contract labor	0.00	960.00	10,000.00	9.6%
9003 · Signage	0.00	360.00	800.00	45.0%
9004 · Auto Expense	61.57	287.14	1,000.00	28.71%
9005 · Equipment Repair	0.00	0.00	500.00	0.0%
9006 · Street Supplies	518.46	15,011.20	7,234.60	207.49%
Total 9001 · Other Services & Charges	580.03	16,618.34	19,534.60	85.07%
9050 · Services				
9051 · Utilities	1,336.91	8,664.77	13,840.00	62.61%
Total 9050 · Services	1,336.91	8,664.77	13,840.00	62.61%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	0.00	4,500.00	60,000.00	7.5%
9500 · Capital Outlay - Other	0.00	0.00	6,000.00	0.0%
Total 9500 · Capital Outlay	0.00	4,500.00	66,000.00	6.82%
Total 9000 · STREET DEPARTMENT	1,916.94	29,783.11	99,374.60	29.97%
Total GENERAL FUND EXPENDITURES	75,108.08	515,460.41	1,128,667.00	45.67%
Total Expense	75,108.08	515,460.41	1,128,667.00	45.67%
Net Ordinary Income	104,472.86	355,378.10	0.00	100.0%
Other Income/Expense				
Other Expense				
98000 · Transfers Out				
98001 · Xfer To Stagecoach WW Plant	5,000.00	15,165.00		
Total 98000 · Transfers Out	5,000.00	15,165.00		
Total Other Expense	5,000.00	15,165.00		
Net Other Income	-5,000.00	-15,165.00		
Net Income	99,472.86	340,213.10	0.00	100.0%

Village of Salado-General Fund
 Check Register

Date	Num	Name	As of March 31, 2019 Memo	Amount
03/06/2019			Funds Transfer to Payroll Account	20,278.32
03/06/2019			Funds Transfer to Payroll Account	4,398.25
03/14/2019	2702	Aqua Marine Pools of Texas	Refund Permit Fee- Project Cancelled	228.24
03/14/2019	2703	Leonel Reyna Gonzalez	Refund Online Citation Payment- Due to Bell County JP2 Court	142.00
03/14/2019	2686	Bojorquez Law Firm	February Legal and Court Services	4,075.59
03/14/2019	2687	Bureau Veritas	February Inspection Fees	2,575.42
03/14/2019	2688	CAP Fleet Upfitters	Seat Covers for F150	285.00
03/14/2019	2689	Eagle Disposal	Utilities- Garbage	112.50
03/14/2019	2690	Fuelman	February Fuel Charges	738.62
03/14/2019	2691	Grande Communications Network LLC	High Speed Internet	114.99
03/14/2019	2692	Kasberg, Patrick & Associates	General Services February 2019	1,206.63
03/14/2019	2693	Keith's Ace Hardware	February Charges	63.89
03/14/2019	2694	Kristi Stegall	February 2019 Accounting Services	2,660.00
03/14/2019	2695	Lowe's	Asphalt Purchased for Street Repairs, Supplies	1,810.13
03/14/2019	2696	M & B Auto Repair, Inc.	Unit #9 2018 Ford F150 Oil Change	85.25
03/14/2019	2697	Miller Uniforms & Emblems	PD Uniforms	324.94
03/14/2019	2698	Salado Village Voice Newspaper	Public Notices	340.00
03/14/2019	2699	Tax Appraisal District Of Bell County	2019 Taxing Unit Fee- Third Quarter	3,342.75
03/14/2019	2700	TML MultiState Intergovernmental	Employee Health Care Coverage March 2019	4,720.59
03/14/2019	2701	Verizon Wireless	Village Cell Phones	538.06
03/14/2019	xfer		Transfer to Stagecoach Sewer Fund	5,000.00
03/19/2019			Funds Transfer to Payroll Account	26,455.39
03/27/2019	2704	Card Service Center	Credit Card Transactions February 2019	1,923.52
03/27/2019	2705	CenturyLink	PD Telephone	397.21
03/27/2019	2706	Dahill	Contract Overage Charge	15.42
03/27/2019	2707	Don G. Engleking	Judge Services April 2019	500.00
03/27/2019	2708	Donald Allman, CPA	FY 17-18 Audit- Final Payment (\$10K Total)	7,500.00
03/27/2019	2709	Miller Uniforms & Emblems	PD Uniforms	737.78
03/27/2019	2710	TML MultiState Intergovernmental	Employee Health Care Coverage April 2019	4,769.89
03/27/2019	2711	Xerox Financial Services	Copier Lease Payment	295.77
03/27/2019	2712	CenturyLink	City Hall Telephone	395.92
03/28/2019	2722	McPartland, Cara F	Reimbursement for Travel Expense and Office Supplies	328.12
03/28/2019	2713	Cirro Energy	Utilities- Electric	1,484.49
03/28/2019	2714	FP Mailing Solutions	For Postage Meter	105.00
03/28/2019	2715	InHouse Systems, Inc.	Alarm System Monitoring- PD- April 2019	19.95
03/28/2019	2716	Jani-King of Austin	April Contracted Services	387.00
03/28/2019	2717	Miller Uniforms & Emblems	Uniforms for Chief Boone	789.08
03/28/2019	2718	Old Town Electrical Services	Service Call- Diagnostic on Fan	65.00
03/28/2019	2719	Salado Water Supply Corporation	Utilities- Water	324.13
03/28/2019	2720	Sam's Club	February Purchases	195.76
03/28/2019	2721	ULINE	1" Clear LBL w/ Horizontal Perf- Office Supplies	40.39
				99,770.99
				99,770.99

Village of Salado, Hotel-Motel Fund

04/15/19

Balance Sheet

Accrual Basis

As of March 31, 2019

	<u>Mar 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	105,333.68
Total Checking/Savings	<u>105,333.68</u>
Other Current Assets	
1200 · AR Taxes	8,529.50
1500 · Petty Cash	100.00
1100 · Investments	
1120 · TexPool	5,160.90
Total 1100 · Investments	<u>5,160.90</u>
Total Other Current Assets	<u>13,790.40</u>
Total Current Assets	<u>119,124.08</u>
TOTAL ASSETS	<u>119,124.08</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	2,757.00
Other Current Liabilities	
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	12,254.96
Total 2200 · Due To Other Funds	<u>12,254.96</u>
2205 · Unearned Revenue	3,987.37
Total Other Current Liabilities	<u>22,917.33</u>
Total Current Liabilities	25,674.33
Long Term Liabilities	
2850 · Compensated Absences	3,731.40
Total Long Term Liabilities	<u>3,731.40</u>
Total Liabilities	29,405.73
Equity	
32000 · Retained Earnings	95,756.35
Net Income	-6,038.00
Total Equity	<u>89,718.35</u>
TOTAL LIABILITIES & EQUITY	<u>119,124.08</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of March 31, 2019

Current Assets:

Cash and Cash Equivalents	\$ 105,433.68
Investments	\$ 5,160.90
Receivables	\$ 8,529.50
Total Current Assets	<u>\$ 119,124.08</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 2,757.00
Intergovernmental Payable	\$ 12,254.96
Compensated Absences	\$ 3,731.40
Total Liabilities	<u>\$ 18,743.36</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 9,370.57
Committed Fund Balance- Tourism Division Operations	\$ 84,335.15
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 100,380.72</u>

Total Liabilities and Fund Balances	<u>\$ 119,124.08</u>
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Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance

March 2019

	Mar 19	Oct '18 - Mar 19	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · HOT FUND REVENUE				
4100 · County Hotel Occupancy Tax	0.00	0.00	7,000.00	0.0%
4200 · Occupancy Tax	0.00	81,810.62	210,000.00	38.96%
4300 · Other Income	112.09	619.37		
Total 4000 · HOT FUND REVENUE	112.09	82,429.99	217,000.00	37.99%
Total Income	112.09	82,429.99	217,000.00	37.99%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	4,532.80	29,463.20	58,938.00	49.99%
5003 · Wages- Part Time Employees	0.00	3,520.89	23,400.00	15.05%
5004 · Payroll Tax- MC	65.73	478.27	1,194.00	40.06%
5005 · Payroll Tax- SS	281.03	2,045.01	5,104.00	40.07%
5006 · Payroll Tax- TWC	0.00	225.37	162.00	139.12%
5007 · TMRS Contribution	292.36	2,001.91	4,179.00	47.9%
5008 · Health Care	625.88	3,712.68	7,874.00	47.15%
Total 5001 · Personnel Services	5,797.80	41,447.33	100,851.00	41.1%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,987.00	11,922.00	24,588.00	48.49%
5052 · Marketing	6,044.00	31,723.60	70,000.00	45.32%
5053 · Office Supplies	0.00	5.00	600.00	0.83%
5054 · Arts- Public Art League	0.00	0.00	6,500.00	0.0%
5055 · Printing	198.00	1,585.58	2,000.00	79.28%
5056 · Postage	0.00	15.64	1,500.00	1.04%
5057 · Dues & Subscriptions	0.00	438.00	1,200.00	36.5%
5058 · Travel & Training	0.00	34.84	2,500.00	1.39%
5059 · Vehicle Maintenance	0.00	0.00	1,000.00	0.0%
Total 5050 · Other Charges & Services	8,229.00	45,724.66	109,888.00	41.61%
5100 · Capital Outlay				
5101 · Capital Outlay- Technology	0.00	1,296.00	1,500.00	86.4%
Total 5100 · Capital Outlay	0.00	1,296.00	1,500.00	86.4%
Total 5000 · HOT FUND EXPENDITURES	14,026.80	88,467.99	212,239.00	41.68%
Total Expense	14,026.80	88,467.99	212,239.00	41.68%
Net Ordinary Income	-13,914.71	-6,038.00	4,761.00	-126.82%
Net Income	-13,914.71	-6,038.00	4,761.00	-126.82%

Village of Salado, Hotel-Motel Fund
Check Register

As of March 31, 2019

Date	Num	Name	Memo	Amount
03/14/2019	1447	Breaking Records Media	Social Media Management March 2019	350.00
03/14/2019	1448	Salado Village Voice	Full Page Ad- 2nd QTR 2019 Jewel Magazine	500.00
03/27/2019	1449	Salado Chamber of Commerce	April 2019 Visitor's Center Lease Payment	1,987.00
03/28/2019	1450	Christopher Zebo	Multiple restaurant/retail/hotel shoots, 2 weeks editing, files via fileshare	1,300.00
03/28/2019	1451	M&D Business Services	Logo Envelopes	198.00
				<u>4,335.00</u>
				<u>4,335.00</u>

Village of Salado - 600 Sewer Fund

04/14/19

Balance Sheet

Accrual Basis

As of March 31, 2019

	<u>Mar 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	2,686.85
Accounts Receivable	<u>5,918.00</u>
Total Current Assets	8,604.85
Fixed Assets	
1500 · Wastewater Treatment Facility	1,233,506.00
1520 · Improvements	5,857.08
1599 · Accumulated Depreciation	<u>-84,801.00</u>
Total Fixed Assets	<u>1,154,562.08</u>
TOTAL ASSETS	<u>1,163,166.93</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	3,157.00
Other Current Liabilities	
2300 · Sewer Deposits Payable	<u>3,070.60</u>
Total Other Current Liabilities	<u>3,070.60</u>
Total Current Liabilities	<u>6,227.60</u>
Total Liabilities	6,227.60
Equity	
32000 · Unrestricted Net Assets	1,157,329.44
Net Income	<u>-390.11</u>
Total Equity	<u>1,156,939.33</u>
TOTAL LIABILITIES & EQUITY	<u>1,163,166.93</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- STAGECOACH WASTEWATER FUND
As of March 31, 2019

Current Assets:

Cash and Cash Equivalents	\$ 2,686.85
Receivables	\$ 5,918.00
Total Current Assets	<u>\$ 8,604.85</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 3,157.00
Intergovernmental Payable	\$ -
Customer Deposits Payable	\$ 3,070.60
Total Liabilities	<u>\$ 6,227.60</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ 2,377.25
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 2,377.25</u>

Total Liabilities and Fund Balances	<u>\$ 8,604.85</u>
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Village of Salado - 600 Sewer Fund
 Profit & Loss Budget Performance

March 2019

	Mar 19	Oct '18 - Mar 19	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · STAGECOACH WW FUND REVENUE				
4001 · Monthly Service Fee	1,533.75	9,202.50	11,745.00	78.35%
4005 · Transfers In From General Fund	0.00	13,200.00	13,200.00	100.0%
4010 · Other Revenue	2.99	35.84		
Total 4000 · STAGECOACH WW FUND REVENUE	1,536.74	22,438.34	24,945.00	89.95%
Total Income	1,536.74	22,438.34	24,945.00	89.95%
Expense				
5000 · STAGECOACH WW FUND EXPENDITURES				
5300 · Other Charges & Services				
5301 · Contract Labor	2,448.00	21,180.00	14,140.00	149.79%
5303 · Office Supplies	0.00	0.00	200.00	0.0%
5304 · Postage	0.00	0.00	100.00	0.0%
5305 · Building Supplies	0.00	0.00	100.00	0.0%
5306 · Testing	709.00	5,074.29	5,240.00	96.84%
5307 · Sludge Disposal	0.00	7,155.00	6,960.00	102.8%
5308 · Equipment - R & M	0.00	330.06	5,000.00	6.6%
5310 · Insurance	0.00	2,384.10	2,400.00	99.34%
5311 · Training & Travel	0.00	0.00	870.00	0.0%
5312 · Permits	0.00	1,870.00		
5313 · Printing Expense	0.00	0.00	100.00	0.0%
Total 5300 · Other Charges & Services	3,157.00	37,993.45	35,110.00	108.21%
Total 5000 · STAGECOACH WW FUND EXPENDITURES	3,157.00	37,993.45	35,110.00	108.21%
Total Expense	3,157.00	37,993.45	35,110.00	108.21%
Net Ordinary Income	-1,620.26	-15,555.11	-10,165.00	153.03%
Other Income/Expense				
Other Income				
9000 · FROM UNRESTRICTED GF BALANCE	5,000.00	15,165.00	10,165.00	149.19%
Total Other Income	5,000.00	15,165.00	10,165.00	149.19%
Net Other Income	5,000.00	15,165.00	10,165.00	149.19%
Net Income	3,379.74	-390.11	0.00	100.0%

Village of Salado - 600 Sewer Fund
Check Register

Date	Num	Name	As of March 31, 2019	Memo	Amount
03/14/2019	1312	Environmental Monitoring Laboratory, LLC	February Testing		730.00
03/14/2019	1313	Lawson Water & Wastewater Solutions	February Plant Operations, Sludge Loads, Emergency Call Outs, Repairs		3,232.00
					<u>3,962.00</u>
					<u>3,962.00</u>

Village of Salado - 700 Permanent Improvement Bonds 2015

04/14/19

Balance Sheet

Accrual Basis

As of March 31, 2019

	<u>Mar 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	398,122.11
1003 · Horizon '18 Bond Proceeds x9230	710,469.28
Total Checking/Savings	<u>1,108,591.39</u>
Total Current Assets	1,108,591.39
Fixed Assets	
1500 · Bond Amort Costs & CIP	188,115.47
1501 · Accum Amort- Bond Amortization	-41,262.00
1530 · Wastewater Treatment Facility	5,885,238.00
1531 · Accum Depr- Depreciation WWTP	-198,967.00
Total Fixed Assets	<u>5,833,124.47</u>
TOTAL ASSETS	<u><u>6,941,715.86</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	18,235.03
Total Current Liabilities	<u>18,235.03</u>
Long Term Liabilities	
2500 · '15 Permanent Improvement Bonds	7,520,000.00
2501 · '18 Permanent Improvement Bonds	2,350,000.00
Total Long Term Liabilities	<u>9,870,000.00</u>
Total Liabilities	9,888,235.03
Equity	<u>-2,946,519.17</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,941,715.86</u></u>

Village of Salado - 700 Permanent Improvement Bonds 2015

Profit & Loss

04/14/19

October 2018 through March 2019

Accrual Basis

	<u>Oct '18 - Mar 19</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	11,783.36
4200 · EDA Grant Funds Received	898,334.01
	<hr/>
Total Income	910,117.37
Expense	
5216-2 · Profess Fees - Engineering	255.03
5216-5 · Profess Fees - Legal	8,030.00
6151 · Special Studies	9,800.54
6154 · Easements/ROW/Boundary Survey	7,050.00
6157 · Design- Collection System-Other	6,350.00
6160 · Existing Plant Decommissioning	17,040.00
6162 · Construction-Lines/Lift Station	1,181,391.13
6163 · Const- Plant, Discharge Line	2,707,168.77
6164 · Const- Administration & Staking	20,120.00
6165 · On Site Representation	105,675.00
6166 · Plan Review	1,391.37
6167 · Buildings and Equipment	163,800.00
6168 · Other	15,241.36
6171 · EDA Grant Exp- Engineer Fees	13,780.00
	<hr/>
Total Expense	4,257,093.20
Net Ordinary Income	<hr/> -3,346,975.83
Net Income	<hr/> <hr/> -3,346,975.83

Village of Salado - 700 Permanent Improvement Bonds 2015
Check Register
As of March 31, 2019

Date	Num	Name	Memo	Amount
03/14/2019	1193	Kasberg, Patrick & Associates, LP		12,255.00
03/14/2019	1194	Matous Construction Ltd		165,112.95
03/14/2019	1195	McLean Construction Inc.		31,961.33
03/27/2019	1196	Vanir Construction Management, Inc.	February 2019 Professional Services	19,300.00
03/28/2019	1198	Salado Water Supply Corporation		112.86
03/28/2019	1199	Cirro Energy		10.64
03/28/2019	1200	Salado Water Supply Corporation	For Open Records Request	150.00
03/28/2019	1201	Salado Water Supply Corporation	For Account Transfer	5.00
				<u>228,907.78</u>
				<u>228,907.78</u>

Village of Salado - 300 Interest and Sinking Fund

04/14/19

Balance Sheet

Accrual Basis

As of March 31, 2019

	<u>Mar 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	605,692.93
Total Checking/Savings	<u>605,692.93</u>
Other Current Assets	
1200 · Due To/From General Fund	73,130.02
Total Other Current Assets	<u>73,130.02</u>
Total Current Assets	<u>678,822.95</u>
TOTAL ASSETS	<u>678,822.95</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	81,206.19
Net Income	597,616.76
Total Equity	<u>678,822.95</u>
TOTAL LIABILITIES & EQUITY	<u>678,822.95</u>

Village of Salado - 300 Interest and Sinking Fund
Profit & Loss Budget Performance
 March 2019

	<u>Mar 19</u>	<u>Oct '18 - Mar 19</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	13,042.26	765,615.26	748,126.00	102.34%
4100 · Interest Income	547.12	2,101.03		
Total Income	<u>13,589.38</u>	<u>767,716.29</u>	<u>748,126.00</u>	<u>102.62%</u>
Expense				
6105 · 2015 Bond Principal	0.00	0.00	355,000.00	0.0%
6106 · 2015 Bond Interest	0.00	110,544.00	221,088.00	50.0%
6107 · 2018 Bond Principal	0.00	0.00	75,000.00	0.0%
6108 · 2018 Bond Interest	0.00	59,555.53	97,038.00	61.37%
Total Expense	<u>0.00</u>	<u>170,099.53</u>	<u>748,126.00</u>	<u>22.74%</u>
Net Ordinary Income	<u>13,589.38</u>	<u>597,616.76</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u><u>13,589.38</u></u>	<u><u>597,616.76</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>

Village of Salado - 300 Interest and Sinking Fund
Check Register
As of March 31, 2019

<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>
<u>0.00</u>