

Village of Salado-General Fund

Balance Sheet

06/18/19

As of May 31, 2019

Accrual Basis

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · FSB/BancorpSouth xxx3002	2,646.94
1002 · Horizon GF Operating xxx8101	941,772.21
1003 · Horizon Payroll xxx9962	1,005.85
1004 · Horizon Forfeiture xxx3514	2,314.55
1005 · Regent Bank Escrow- PD Vehicle	205.12
1099 · Petty Cash	100.00
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Total Checking/Savings	948,044.67
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,325.79
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Total 1100 · Investments	4,325.79
1200 · Other receivables	
1212 · State Grant Receivable	7,500.00
1213 · Credit Card Payments Receivable	466.83
1215 · Property Tax Receivable	5,033.38
1217 · Franchise Fee Receivable	14,127.99
1218 · Sales Tax Receivable	44,560.10
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Total 1200 · Other receivables	71,688.30
1205 · Due To/From Other Funds	
1206 · Due From Fund 200 - Hotel/Motel	14,624.40
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Total 1205 · Due To/From Other Funds	14,624.40
Total Other Current Assets	90,638.49
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Total Current Assets	1,038,683.16
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
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Total Fixed Assets	1,243,114.40
Other Assets	
1900 · Cash and Investments - Restrict	
1903 · Restricted Funds, Equipment	48,000.00
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Total 1900 · Cash and Investments - Restrict	48,000.00
Total Other Assets	48,000.00
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TOTAL ASSETS	2,329,797.56
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LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	42,123.38
Other Current Liabilities	
2100 · Payroll Liabilities	8,614.45
2200 · Due to other funds	
2201 · Due to I&S	8,833.67
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Total 2200 · Due to other funds	8,833.67

Village of Salado-General Fund

06/18/19

Balance Sheet

Accrual Basis

As of May 31, 2019

	<u>May 31, 19</u>
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	4,561.47
Total 2700 · Deferred Revenue	4,561.47
2800 · Reserve for Special Projects	118,733.64
2850 · Escrow Liability (PD Vehicle)	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	175,136.90
Total Current Liabilities	217,260.28
Long Term Liabilities	
2910 · Compensated Absences	40,306.60
Total Long Term Liabilities	40,306.60
Total Liabilities	257,566.88
Equity	
32000 · Retained Earnings	1,844,459.12
Net Income	227,771.56
Total Equity	2,072,230.68
TOTAL LIABILITIES & EQUITY	2,329,797.56

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

Current Assets:

Cash and Cash Equivalents	\$ 948,044.67
Investments	\$ 4,325.79
Receivables	\$ 86,312.70
Total Current Assets	<u>\$ 1,038,683.16</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 42,123.38
Payroll Liabilities	\$ 8,614.45
Intergovernmental Payable	\$ 8,833.67
Deferred Revenues	\$ 4,561.47
Compensated Absences	\$ 40,306.60
Total Liabilities	<u>\$ 104,439.57</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 201,127.31
Committed Fund Balances	
Public Works	\$ 293,246.51
Future Grant Matches	\$ 183,279.07
Wastewater Operations	\$ 256,590.70
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 934,243.59</u>

Total Liabilities and Fund Balances	<u>\$ 1,038,683.16</u>
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Village of Salado-General Fund
Profit & Loss Budget Performance
May 2019

	May 19	Oct '18 - May 19	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	921.49	387,696.42	372,317.00	104.13%
4120 · Sales Tax Earned	51,514.27	355,258.73	407,700.00	87.14%
4130 · Mixed Beverages	0.00	15,314.72	18,000.00	85.08%
Total 4100 · Tax Revenue	52,435.76	758,269.87	798,017.00	95.02%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	130,455.26	115,000.00	113.44%
4165 · Telephone Franchise	245.29	11,177.80	30,500.00	36.65%
4170 · Waste Disposal Franchise Fee	0.00	10,121.28	18,400.00	55.01%
4175 · Cable Franchise	21.54	13,064.96	23,000.00	56.8%
4180 · Water Franchise	0.00	21,081.03	28,000.00	75.29%
Total 4150 · Franchise Fees	266.83	185,900.33	214,900.00	86.51%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	15.00	190.00	300.00	63.33%
4215 · Service Fees (Burn)	40.00	360.00	500.00	72.0%
4216 · Service Fees (Itinerant Vendor)	0.00	750.00	2,500.00	30.0%
4230 · Building Permit Fees	2,523.10	11,526.74	27,800.00	41.46%
4260 · Certificate of Occupancy	90.00	990.00	1,000.00	99.0%
4270 · Contractor Registration	200.00	4,450.00	5,000.00	89.0%
Total 4200 · Licenses, Permits, and Fees	2,868.10	18,266.74	37,100.00	49.24%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	945.01	5,049.03	24,200.00	20.86%
4315 · Zoning/Variances	200.00	700.00	1,000.00	70.0%
4320 · Pace Park Rental Fees	400.00	825.00	4,800.00	17.19%
4330 · LEOSE	0.00	910.08	900.00	101.12%
4340 · Crash Report Fees	18.10	162.10	250.00	64.84%
Total 4300 · Service Fees	1,563.11	7,646.21	31,150.00	24.55%
4700 · Investment and other income				
4780 · Interest Income	1,260.76	7,820.35	8,000.00	97.75%
4790 · Other Income	94.80	2,612.84	1,000.00	261.28%
Total 4700 · Investment and other income	1,355.56	10,433.19	9,000.00	115.92%
4400 · Fines and Forfeitures	3,306.95	28,474.81	38,500.00	73.96%
Total 4000 · GENERAL FUND REVENUE	61,796.31	1,008,991.15	1,128,667.00	89.4%
Total Income	61,796.31	1,008,991.15	1,128,667.00	89.4%
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	14,092.80	80,728.80	115,500.00	69.9%
5102 · City Secretary Salary	7,358.40	44,150.40	63,766.00	69.24%

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

	May 19	Oct '18 - May 19	Annual Budget	% of Budget
5121 · Payroll Tax- MC Admin	311.04	1,810.74	2,600.00	69.64%
5122 · Payroll Tax- SS Admin	1,329.97	7,742.50	11,115.00	69.66%
5123 · Payroll Tax- TWC Admin	0.00	324.00	324.00	100.0%
5126 · TMRS Contributions- Admin	1,383.63	8,363.64	12,710.00	65.8%
5127 · Health Care- Admin	1,192.04	9,945.40	14,714.64	67.59%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	25,667.88	153,065.48	222,729.64	68.72%
5200 · Services				
5201 · Meeting Expense	137.00	305.41	1,000.00	30.54%
5202 · Bell Co Health Svcs Contracts	0.00	10,930.00	5,465.00	200.0%
5203 · Printing Expense	0.00	226.00	750.00	30.13%
5204 · Telephone	236.06	4,525.28	5,268.00	85.9%
5205 · Equipment - Leased / Rented	295.77	2,381.58	3,650.00	65.25%
5206 · Interest Exp/Bank Fees	50.37	467.74	650.00	71.96%
5207 · BELLCAD	0.00	10,028.25	10,500.00	95.51%
5214 · Utilities	350.49	2,863.90	4,395.00	65.16%
5215 · Janitorial	237.00	1,976.00	3,804.00	51.95%
Total 5200 · Services	1,306.69	33,704.16	35,482.00	94.99%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	2,800.00	30,895.00	35,900.00	86.06%
5216-4 · Profess Fees - Inspections	1,298.55	12,297.59	22,000.00	55.9%
5216-5 · Profess. Fees - Legal	3,434.58	23,061.95	35,000.00	65.89%
Total 5216 · Professional Fees	7,533.13	66,254.54	92,900.00	71.32%
5300 · Other Services & Charges				
5301 · Election Expenses	1,920.19	1,920.19	3,500.00	54.86%
5304 · Office Supplies	517.58	3,283.89	3,500.00	93.83%
5305 · Postage	0.00	3,390.08	2,500.00	135.6%
5306 · Building Supplies	0.00	0.00	750.00	0.0%
5307 · Building & Equipment - R & M	293.38	2,760.86	3,500.00	78.88%
5309 · Website	0.00	0.00	1,150.00	0.0%
5310 · Public Notices	0.00	3,005.00	4,000.00	75.13%
5311 · Insurance (TML Property & GL)	0.00	22,858.26	25,000.00	91.43%
5312 · Dues and Subscriptions	400.00	1,888.09	2,000.00	94.41%
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	6,000.00	8,500.00	70.59%
Total 5300 · Other Services & Charges	3,131.15	45,695.11	59,325.00	77.03%
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	37,638.85	311,919.29	424,670.00	73.45%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	7,096.80	42,580.80	61,500.00	69.24%

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

	May 19	Oct '18 - May 19	Annual Budget	% of Budget
5503 · Payroll Tax- MC Dev Svcs	102.90	617.42	892.00	69.22%
5504 · Payroll Tax- SS Dev Svcs	440.00	2,639.72	3,813.00	69.23%
5505 · Payroll Tax- TWC Dev Svcs	0.00	162.00	162.00	100.0%
5506 · TMRS Contributions- Dev Svcs	457.74	2,852.42	4,361.00	65.41%
5507 · Health Care- Dev Svcs	627.15	4,974.60	7,874.50	63.17%
Total 5501 · Personnel Services	8,724.59	53,826.96	78,602.50	68.48%
5600 · Other Services & Charges				
5601 · Travel & Training	208.63	346.35	500.00	69.27%
Total 5600 · Other Services & Charges	208.63	346.35	500.00	69.27%
5700 · Professional Fees				
5701 · General Engineering	1,430.15	12,802.79	7,000.00	182.9%
5702 · Zoning/Annexation	0.00	3,100.00	1,500.00	206.67%
5703 · Engineering- Plat Review	2,040.20	3,720.37	12,500.00	29.76%
Total 5700 · Professional Fees	3,470.35	19,623.16	21,000.00	93.44%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	12,403.57	73,796.47	100,102.50	73.72%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6002 · Contract	0.00	40,000.00	40,000.00	100.0%
6003 · Burn Fees	0.00	0.00	500.00	0.0%
Total 6001 · Fire Department	0.00	40,000.00	40,500.00	98.77%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	8,596.14	50,973.32	56,375.00	90.42%
6203 · Salary- Corporal	0.00	14,215.81	45,838.00	31.01%
6204 · Salary / Wages - Officers	10,451.93	63,800.11	115,128.00	55.42%
6205 · Officers - Overtime	913.44	15,191.69	7,000.00	217.02%
6206 · Longevity & Certif Pay	0.00	2,130.00	4,500.00	47.33%
6207 · Payroll Tax- MC PD	289.43	2,121.51	3,319.00	63.92%
6208 · Payroll Tax- SS PD	1,237.61	9,071.27	14,189.00	63.93%
6209 · Payroll Tax- TWC PD	0.00	875.03	810.00	108.03%
6210 · TMRS Contributions- PD	1,287.53	7,140.80	16,225.00	44.01%
6211 · Health Care- PD	-1,894.11	14,430.37	39,371.40	36.65%
Total 6201 · Personnel Services	20,881.97	179,949.91	302,755.40	59.44%
6212 · Services				
6213 · Telephone	579.23	6,635.17	10,100.00	65.7%
6214 · Utilities	137.52	2,337.01	7,512.00	31.11%
6215 · Janitorial	150.00	1,200.00	1,800.00	66.67%
Total 6212 · Services	866.75	10,172.18	19,412.00	52.4%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	4,424.86	500.00	884.97%
6218 · Crime Prevention Supplies	132.00	132.00	500.00	26.4%
6219 · Auto Expenses	1,529.88	11,240.46	17,500.00	64.23%
6220 · Supplies	851.62	7,619.34	3,500.00	217.7%
6221 · Equipment Maintenance & Repair	365.00	1,284.00	2,000.00	64.2%

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

	May 19	Oct '18 - May 19	Annual Budget	% of Budget
6222 · Building R & M	4,500.00	4,725.00	1,000.00	472.5%
6223 · Dues & Subscriptions	0.00	3,945.60	4,000.00	98.64%
6224 · Animal Control	0.00	300.00	1,000.00	30.0%
Total 6216 · Other Services & Charges	7,378.50	33,671.26	30,000.00	112.24%
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	0.00	0.00	15,000.00	0.0%
6227 · Capital Outlay- PD Equipment	0.00	3,943.00	7,850.00	50.23%
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	6,793.30	36,750.00	18.49%
Total 6200 · Police Department	29,127.22	230,586.65	388,917.40	59.29%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	4,000.00	6,000.00	66.67%
6552 · Prosecutor	729.59	5,794.23	5,000.00	115.89%
Total 6550 · Professional Fees	1,229.59	9,794.23	11,000.00	89.04%
6570 · Other Services & Charges				
6571 · Supplies	0.00	148.04	750.00	19.74%
6573 · Dues and Subscriptions	2,223.82	4,353.82	2,500.00	174.15%
6575 · Travel and Training	0.00	259.54	3,000.00	8.65%
Total 6570 · Other Services & Charges	2,223.82	4,761.40	6,250.00	76.18%
Total 6500 · Municipal Court	3,453.41	14,555.63	17,250.00	84.38%
Total 6000 · PUBLIC SAFETY DEPARTMENT	32,580.63	285,142.28	446,667.40	63.84%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	3,544.45	18,565.80	29,848.00	62.2%
7004 · Maintenance Worker- Overtime	64.59	172.24	1,400.00	12.3%
7005 · Payroll Tax- MC Maint	52.34	271.70	454.00	59.85%
7006 · Payroll Tax- SS Maint	223.76	1,161.76	1,938.00	59.95%
7007 · Payroll Tax- TWC Maint	0.00	162.00	162.00	100.0%
7008 · TMRS Contributions- Maint	232.79	1,246.52	2,216.00	56.25%
7009 · Healthcare- Maintenance	42.89	343.12	7,874.50	4.36%
7010 · Maint.- Certification Pay	0.00	0.00	900.00	0.0%
Total 7001 · Personnel Services	4,160.82	21,923.14	44,792.50	48.94%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	1,150.00	0.0%
7017 · Telephone	68.86	521.97	780.00	66.92%
Total 7015 · Other Services & Charges	68.86	521.97	1,930.00	27.05%
Total 7000 · PUBLIC WORKS DEPARTMENT	4,229.68	22,445.11	46,722.50	48.04%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	134.60	875.27	1,410.00	62.08%
Total 8001 · Services	134.60	875.27	1,410.00	62.08%
8010 · Other Services & Charges				

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

	May 19	Oct '18 - May 19	Annual Budget	% of Budget
8011 · Supplies	331.15	2,410.04	3,500.00	68.86%
8012 · Auto Expenses	81.41	458.19	720.00	63.64%
8013 · Equipment Repair	163.47	595.61	2,000.00	29.78%
Total 8010 · Other Services & Charges	576.03	3,463.84	6,220.00	55.69%
8030 · Capital Outlay- Parks	0.00	0.00	3,500.00	0.0%
Total 8000 · PARKS DEPARTMENT	710.63	4,339.11	11,130.00	38.99%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract labor	0.00	960.00	10,000.00	9.6%
9003 · Signage	144.00	504.00	800.00	63.0%
9004 · Auto Expense	81.42	458.21	1,000.00	45.82%
9005 · Equipment Repair	0.00	130.00	500.00	26.0%
9006 · Street Supplies	1,260.34	16,401.84	7,234.60	226.71%
Total 9001 · Other Services & Charges	1,485.76	18,454.05	19,534.60	94.47%
9050 · Services				
9051 · Utilities	1,454.57	11,431.28	13,840.00	82.6%
Total 9050 · Services	1,454.57	11,431.28	13,840.00	82.6%
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	2,940.33	34,385.33	99,374.60	34.6%
Total GENERAL FUND EXPENDITURES	90,503.69	732,027.59	1,128,667.00	64.86%
66000.1 · Payroll Expenses- SUTA	0.00	0.00		
66000 · Payroll Expenses	0.00	0.00		
Total Expense	90,503.69	732,027.59	1,128,667.00	64.86%
Net Ordinary Income	-28,707.38	276,963.56	0.00	100.0%
Other Income/Expense				
Other Expense				
98000 · Transfers Out				
98001 · Xfer To Stagecoach WW Plant	25,027.00	49,192.00		
Total 98000 · Transfers Out	25,027.00	49,192.00		
Total Other Expense	25,027.00	49,192.00		
Net Other Income	-25,027.00	-49,192.00		
Net Income	-53,734.38	227,771.56	0.00	100.0%

Village of Salado-General Fund
Check Register
As of May 31, 2019

Date	Num	Name	Memo	Amount
05/02/2019	2771	Quintero Engineering LLC	Refund of Professional Cost Deposit, Mill Creek Springs V, Replat #1	54.99
05/02/2019	2772	Rondal Grace	Refund-Bell County JP2 Defendant Paid Wrong Court in Error Through Public Pmt Portal	413.50
05/02/2019	xfer		Funds Transfer to Stagecoach Sewer Fund	4,000.00
05/02/2019	2759	Capital Chapter of Municipal Clerks	2019 Chapter Dues, Primary Associate Cara McPartland	30.00
05/02/2019	2760	Chief Supply Corporation	PD Supplies	415.29
05/02/2019	2761	Grande Communications Network LLC	PD Telephone and Internet	256.25
05/02/2019	2762	InHouse Systems, Inc.	Municipal Bldg Alarm System Monitoring- May 2019 through July 2019	59.85
05/02/2019	2763	Jani-King of Austin	May Contracted Services	387.00
05/02/2019	2764	Miller Uniforms & Emblems	PD Uniforms- Boone	421.23
05/02/2019	2765	Public Arts League of Salado	FY 18-19 Budgeted Funding (Salado Sculpture Garden)	1,000.00
05/02/2019	2766	Salado Water Supply Corporation	Utilities- Water	329.26
05/02/2019	2767	Sam's Club	April Purchases	805.16
05/02/2019	2768	SonicWALL Services	Support for Sonicpoint Ace/ACI/N2 1 yr 5/5/19-5/5/20	49.00
05/02/2019	2769	Staples	March Office Supplies Purchases	30.23
05/02/2019	2770	Tyler Technologies	Court Case Mgmt Software- Maintenance and TylerU Support	2,193.82
05/14/2019	2784	COBAN Technologies, Inc.	PD- Body Cam Package	2,745.00
05/14/2019			Funds Transfer to Payroll Account	20,691.16
05/15/2019	2773	Bojorquez Law Firm	April Legal and Court Services	5,300.43
05/15/2019	2774	Bureau Veritas	Inspection Fees- April 2019	1,222.52
05/15/2019	2775	Elite Exterminators	General Pest Service	125.00
05/15/2019	2776	Fuelman	April Fuel Charges	1,003.02
05/15/2019	2777	Grande Communications Network LLC	Telephone/Internet	278.41
05/15/2019	2778	Interstate Billing Service	PO- Dunshie Verbal, Cap Fleet Upfitters	285.00
05/15/2019	2779	Kasberg, Patrick & Associates	General Services	4,150.41
05/15/2019	2780	Keith's Ace Hardware	April Charges	260.60
05/15/2019	2781	Kristi Stegall	April 2019 Accounting Services	2,695.00
05/15/2019	2782	Miller Uniforms & Emblems	Boone Body Armor	678.71
05/15/2019	2783	Star Awards Inc.	Pen and Wooden Pen Case 2019 Engraved	45.00
05/15/2019	2789	Lee, Christina M	Mileage Reimbursement 12/18/18-4/18/19	208.63
05/15/2019	2785	Britt Heating/Air Conditioning	PD Bldg- 3 Ton Complete A/C System, 1 yr labor & 5 yr parts warranty	4,500.00
05/15/2019	2786	Eagle Disposal	Utilities- Waste Disposal	112.50
05/15/2019	2787	Just Say It!	22 Safety Vests- Citizens on Patrol	132.00
05/15/2019	2788	M & B Auto Repair, Inc.	PD Vehicle- '10 Ford F150- New Battery	218.88
05/17/2019	2798	Belton ISD Career Studies Dept.	2 Placques	60.00
05/22/2019	2790	Card Service Center	Credit Card Transactions April 2019	1,983.13
05/22/2019	2791	Don G. Engleking	Judge Services June 2019	500.00
05/22/2019	2792	Fastsigns	3 Signs- Car Parking Only	144.00
05/22/2019	2793	Grande Communications Network LLC	PD Telephone and Internet	158.82
05/22/2019	2794	GT Distributors	PD Supplies- PO AMMO	352.56
05/22/2019	2795	AED Authority	PO AB-6028, 2 LIFEPAK CR Plus/Express Replacement Kits	246.00
05/22/2019	2796	InHouse Systems, Inc.	Alarm System Monitoring- PD- June 2019	19.95
05/22/2019	2797	TML MultiState Intergovernmental	Employee Health Care Coverage June 2019	840.99
05/28/2019			Funds Transfer to Payroll Account	20,171.69
				<u>79,574.99</u>
				<u>79,574.99</u>

Village of Salado, Hotel-Motel Fund

Balance Sheet

As of May 31, 2019

06/18/19

Accrual Basis

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	122,623.80
Total Checking/Savings	<u>122,623.80</u>
Other Current Assets	
1200 · AR Taxes	8,529.50
1500 · Petty Cash	100.00
1100 · Investments	
1120 · TexPool	5,181.74
Total 1100 · Investments	<u>5,181.74</u>
Total Other Current Assets	<u>13,811.24</u>
Total Current Assets	<u>136,435.04</u>
TOTAL ASSETS	<u>136,435.04</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	1,347.96
Other Current Liabilities	
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	14,624.40
Total 2200 · Due To Other Funds	<u>14,624.40</u>
2205 · Unearned Revenue	3,987.37
Total Other Current Liabilities	<u>25,286.77</u>
Total Current Liabilities	<u>26,634.73</u>
Long Term Liabilities	
2850 · Compensated Absences	3,731.40
Total Long Term Liabilities	<u>3,731.40</u>
Total Liabilities	<u>30,366.13</u>
Equity	
32000 · Retained Earnings	95,756.35
Net Income	10,312.56
Total Equity	<u>106,068.91</u>
TOTAL LIABILITIES & EQUITY	<u>136,435.04</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 122,723.80
Investments	\$ 5,181.74
Receivables	\$ 8,529.50
Total Current Assets	<u>\$ 136,435.04</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 1,347.96
Intergovernmental Payable	\$ 14,624.40
Unearned Revenue	\$ 3,987.37
Compensated Absences	\$ 3,731.40
Total Liabilities	<u>\$ 23,691.13</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 10,606.89
Committed Fund Balance- Tourism Division Operations	\$ 95,462.02
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 112,743.91</u>

Total Liabilities and Fund Balances	<u>\$ 136,435.04</u>
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Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance
May 2019

	May 19	Oct '18 - May 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	26,079.80	125,123.39	210,000.00	59.58%
4300 · Other Income	158.79	930.88		
Total 4000 · HOT FUND REVENUE	26,238.59	126,054.27	217,000.00	58.09%
Total Income	26,238.59	126,054.27	217,000.00	58.09%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	6,799.20	40,795.20	58,938.00	69.22%
5003 · Wages- Part Time Employees	328.00	3,930.89	23,400.00	16.8%
5004 · Payroll Tax- MC	103.35	648.53	1,194.00	54.32%
5005 · Payroll Tax- SS	441.89	2,773.01	5,104.00	54.33%
5006 · Payroll Tax- TWC	0.00	226.85	162.00	140.03%
5007 · TMRS Contribution	438.54	2,732.81	4,179.00	65.39%
5008 · Health Care	625.88	4,964.44	7,874.00	63.05%
Total 5001 · Personnel Services	8,736.86	56,071.73	100,851.00	55.6%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,987.00	15,896.00	24,588.00	64.65%
5052 · Marketing	3,039.00	38,351.35	70,000.00	54.79%
5053 · Office Supplies	0.00	98.61	600.00	16.44%
5054 · Arts- Public Art League	0.00	0.00	6,500.00	0.0%
5055 · Printing	1,395.96	2,981.54	2,000.00	149.08%
5056 · Postage	0.00	15.64	1,500.00	1.04%
5057 · Dues & Subscriptions	0.00	996.00	1,200.00	83.0%
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	6,421.96	58,373.98	109,888.00	53.12%
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	15,158.82	115,741.71	212,239.00	54.53%
Total Expense	15,158.82	115,741.71	212,239.00	54.53%
Net Ordinary Income	11,079.77	10,312.56	4,761.00	216.61%
Net Income	11,079.77	10,312.56	4,761.00	216.61%

Village of Salado, Hotel-Motel Fund
Check Register
As of May 31, 2019

Date	Num	Name	Memo	Amount
05/15/2019	1460	Christopher Zebo	Multiple restaurant/retail/hotel shoots, 2 weeks editing, files via fileshare	1,100.00
05/15/2019	1461	Visit Widget LLC	Visit Widget Plus Plan, Website Hosting & Support	499.00
05/22/2019	1462	Salado Chamber of Commerce	June 2019 Visitor's Center Lease Payment	1,987.00
				<u>3,586.00</u>
				<u>3,586.00</u>

Village of Salado - 600 Stagecoach Sewer Fund

06/18/19

Balance Sheet

Accrual Basis

As of May 31, 2019

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash in Bank	9,305.87
Total Checking/Savings	<u>9,305.87</u>
Accounts Receivable	1,904.25
Total Current Assets	<u>11,210.12</u>
Fixed Assets	
1500 · Wastewater Treatment Facility	1,233,506.00
1520 · Improvements	5,857.08
1599 · Accumulated Depreciation	-84,801.00
Total Fixed Assets	<u>1,154,562.08</u>
TOTAL ASSETS	<u><u>1,165,772.20</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	1,029.00
Other Current Liabilities	
2300 · Sewer Deposits Payable	3,070.60
Total Other Current Liabilities	<u>3,070.60</u>
Total Current Liabilities	<u>4,099.60</u>
Total Liabilities	4,099.60
Equity	
32000 · Unrestricted Net Assets	1,157,329.44
Net Income	4,343.16
Total Equity	<u>1,161,672.60</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,165,772.20</u></u>

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

Current Assets:

Cash and Cash Equivalents	\$ 9,305.87
Receivables	\$ 1,904.25
Total Current Assets	<u>\$ 11,210.12</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 1,029.00
Intergovernmental Payable	\$ -
Customer Deposits Payable	\$ 3,070.60
Total Liabilities	<u>\$ 4,099.60</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ 7,110.52
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 7,110.52</u>

Total Liabilities and Fund Balances	<u>\$ 11,210.12</u>
--	---------------------

Village of Salado - 600 Stagecoach Sewer Fund
Profit & Loss Budget Performance
May 2019

	May 19	Oct '18 - May 19	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · STAGECOACH WW FUND REVENUE				
4001 · Monthly Service Fee	1,533.75	12,270.00	11,745.00	104.47%
4005 · Transfers In From General Fund	0.00	13,200.00	13,200.00	100.0%
4010 · Other Revenue	12.72	57.26		
Total 4000 · STAGECOACH WW FUND REVENUE	1,546.47	25,527.26	24,945.00	102.33%
Total Income	1,546.47	25,527.26	24,945.00	102.33%
Expense				
5000 · STAGECOACH WW FUND EXPENDITURES				
5300 · Other Charges & Services				
5301 · Contract Labor	0.00	26,316.00	14,140.00	186.11%
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	1,029.00	6,103.29	5,240.00	116.48%
5307 · Sludge Disposal	0.00	11,746.88	6,960.00	168.78%
5308 · Equipment - R & M	0.00	928.83	5,000.00	18.58%
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	1,029.00	49,349.10	35,110.00	140.56%
Total 5000 · STAGECOACH WW FUND EXPENDITURES	1,029.00	49,349.10	35,110.00	140.56%
Total Expense	1,029.00	49,349.10	35,110.00	140.56%
Net Ordinary Income	517.47	-23,821.84	-10,165.00	234.35%
Other Income/Expense				
Other Income				
9000 · FROM UNRESTRICTED GF BALANCE	4,000.00	28,165.00	10,165.00	277.08%
Total Other Income	4,000.00	28,165.00	10,165.00	277.08%
Net Other Income	4,000.00	28,165.00	10,165.00	277.08%
Net Income	4,517.47	4,343.16	0.00	100.0%

Village of Salado - 600 Stagecoach Sewer Fund
Check Register
As of May 31, 2019

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
05/02/2019	1319	Lawson Water & Wastewater Solutions	Plant Operations April 2019	5,136.00
05/02/2019	1320	Lonestar Maintenance & Service, Inc.	Chemicals-Chlorine	108.58
05/02/2019	1321	Wastewater Transport Services, LLC	Sludge Disposal	3,796.88
05/15/2019	1322	USA Bluebook	R&M	112.79
				<u>9,154.25</u>
				<u>9,154.25</u>

Village of Salado - 700 WW Permanent Improvement Bonds

06/18/19

Balance Sheet

Accrual Basis

As of May 31, 2019

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	78,791.66
1003 · Horizon '18 Bond Proceeds x9230	712,309.91
Total Checking/Savings	<u>791,101.57</u>
Total Current Assets	791,101.57
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>6,624,226.04</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	7,578.20
Total Current Liabilities	<u>7,578.20</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	9,877,578.20
Equity	
32000 · Unrestricted Net Assets	400,456.66
Net Income	-3,653,808.82
Total Equity	<u>-3,253,352.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,624,226.04</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

06/18/19

October 2018 through May 2019

Accrual Basis

	<u>Oct '18 - May 19</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	14,630.18
4200 · EDA Grant Funds Received	898,334.01
	<hr/>
Total Income	912,964.19
Expense	
6172 · Operations/Mgmt Services	26,820.00
5216-2 · Profess Fees - Engineering	255.03
5216-5 · Profess Fees - Legal	8,030.00
6150 · Bond Issuance Fees	400.00
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	17,540.00
6162 · Construction-Lines/Lift Station	1,421,937.78
6163 · Const- Plant, Discharge Line	2,707,168.77
6164 · Const- Administration & Staking	21,387.50
6165 · On Site Representation	126,825.00
6166 · Plan Review	1,391.37
6167 · Buildings and Equipment	163,800.00
6168 · Other	33,877.02
6171 · EDA Grant Exp- Engineer Fees	14,140.00
	<hr/>
Total Expense	4,566,773.01
	<hr/>
Net Ordinary Income	-3,653,808.82
	<hr/>
Net Income	<u><u>-3,653,808.82</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds
Check Register
As of May 31, 2019

Date	Num	Name	Memo	Amount
05/02/2019	1206	Salado Water Supply Corporation		176.73
05/07/2019	1207	McLean Construction Inc.	Contract Amendments No. 7 & 8	240,546.65
05/15/2019	1208	Our Energy, LLC	Electric Service 1401 Shepherd Drive	2,263.16
05/15/2019	1209	Kasberg, Patrick & Associates, LP	Engineer Services	10,089.30
05/16/2019	1210	CH2MHILL OMI, DBA Jacobs		26,820.00
				<u>279,895.84</u>
				<u>279,895.84</u>

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of May 31, 2019

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	680,533.44
Total Checking/Savings	<u>680,533.44</u>
Other Current Assets	
1200 · Due To/From General Fund	8,833.67
Total Other Current Assets	<u>8,833.67</u>
Total Current Assets	<u>689,367.11</u>
TOTAL ASSETS	<u>689,367.11</u>
LIABILITIES & EQUITY	
Equity	689,367.11
TOTAL LIABILITIES & EQUITY	<u>689,367.11</u>

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

	May 19	Oct '18 - May 19	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	1,979.57	774,448.93	748,126.00	103.52%
4100 · Interest Income	865.88	3,811.52		
Total Income	2,845.45	778,260.45	748,126.00	104.03%
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	0.00	170,099.53	748,126.00	22.74%
Net Ordinary Income	2,845.45	608,160.92	0.00	100.0%
Net Income	2,845.45	608,160.92	0.00	100.0%

Village of Salado - 300 Interest and Sinking Fund
Check Register
As of May 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>

Village of Salado- 550 Wastewater Impact Fees

Balance Sheet

As of May 31, 2019

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x700	66,551.74
Total Checking/Savings	<u>66,551.74</u>
Total Current Assets	<u>66,551.74</u>
TOTAL ASSETS	<u>66,551.74</u>
LIABILITIES & EQUITY	
Equity	
Net Income	66,551.74
Total Equity	<u>66,551.74</u>
TOTAL LIABILITIES & EQUITY	<u>66,551.74</u>

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Village of Salado- 550 Wastewater Impact Fees

06/18/19

Profit & Loss

Accrual Basis

May 2019

	<u>May 19</u>
Income	
Impact Fee Revenue	66,543.76
Interest Income	7.98
Total Income	<u>66,551.74</u>
Expense	<u>0.00</u>
Net Income	<u><u>66,551.74</u></u>

Village of Salado- 500 Wastewater Customer Deposits

06/18/19

Balance Sheet

Accrual Basis

As of May 31, 2019

	<u>May 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	1,600.20
Total Checking/Savings	<u>1,600.20</u>
Total Current Assets	<u>1,600.20</u>
TOTAL ASSETS	<u>1,600.20</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	1,600.00
Total Other Current Liabilities	<u>1,600.00</u>
Total Current Liabilities	<u>1,600.00</u>
Total Liabilities	1,600.00
Equity	
Net Income	0.20
Total Equity	<u>0.20</u>
TOTAL LIABILITIES & EQUITY	<u>1,600.20</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

May 2019

	<u>May 19</u>
Income	
Interest Income	<u>0.20</u>
Total Income	0.20
Expense	<u>0.00</u>
Net Income	<u><u>0.20</u></u>