

Village of Salado-General Fund

07/11/19

Balance Sheet

Accrual Basis

As of June 30, 2019

	<u>Jun 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · FSB/BancorpSouth xxx3002	2,647.05
1002 · Horizon GF Operating xxx8101	915,872.41
1003 · Horizon Payroll xxx9962	937.64
1004 · Horizon Forfeiture xxx3514	2,317.21
1005 · Regent Bank Escrow- PD Vehicle	205.29
1099 · Petty Cash	100.00
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Total Checking/Savings	922,079.60
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,334.25
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Total 1100 · Investments	4,334.25
1200 · Other receivables	
1212 · State Grant Receivable	7,500.00
1213 · Credit Card Payments Receivable	144.32
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	71,365.79
1205 · Due To/From Other Funds	
1211 · Due From Wastewater Operations	500.00
1206 · Due From Fund 200 - Hotel/Motel	3,479.78
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1209 · Due To/From WW Capital Outlays	528.88
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Total 1205 · Due To/From Other Funds	4,508.66
Total Other Current Assets	<hr/> 80,208.70 <hr/>
Total Current Assets	1,002,288.30
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	<hr/> 48,000.00 <hr/>
TOTAL ASSETS	<hr/> 2,293,402.70 <hr/>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	35,134.21
Other Current Liabilities	
2100 · Payroll Liabilities	6,457.64
2200 · Due to other funds	

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07/11/19

Balance Sheet

Accrual Basis

As of June 30, 2019

	<u>Jun 30, 19</u>
2201 · Due to I&S	578.32
Total 2200 · Due to other funds	578.32
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	164,724.74
Total Current Liabilities	199,858.95
Long Term Liabilities	
2910 · Compensated Absences	40,306.60
Total Long Term Liabilities	40,306.60
Total Liabilities	240,165.55
Equity	
32000 · Retained Earnings	1,844,459.12
Net Income	208,778.03
Total Equity	2,053,237.15
TOTAL LIABILITIES & EQUITY	<u>2,293,402.70</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of June 30, 2019

Current Assets:

Cash and Cash Equivalents	\$ 922,079.60
Investments	\$ 4,334.25
Receivables	\$ 75,874.45
Total Current Assets	<u>\$ 1,002,288.30</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 35,134.21
Payroll Liabilities	\$ 6,457.64
Intergovernmental Payable	\$ 578.32
Deferred Revenues	\$ 4,561.47
Compensated Absences	\$ 40,306.60
Total Liabilities	<u>\$ 87,038.24</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 201,127.31
Committed Fund Balances	
Public Works	\$ 285,649.10
Future Grant Matches	\$ 178,530.69
Wastewater Operations	\$ 249,942.96
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 915,250.06</u>

Total Liabilities and Fund Balances	<u>\$ 1,002,288.30</u>
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Village of Salado-General Fund
Profit & Loss Budget Performance
June 2019

	Jun 19	Oct '18 - Jun 19	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	301.17	387,997.59	372,317.00	104.21%
4120 · Sales Tax Earned	39,557.07	394,815.80	407,700.00	96.84%
4130 · Mixed Beverages	0.00	15,314.72	18,000.00	85.08%
4100 · Tax Revenue - Other	414.52	414.52		
Total 4100 · Tax Revenue	40,272.76	798,542.63	798,017.00	100.07%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	130,455.26	115,000.00	113.44%
4165 · Telephone Franchise	57.20	11,235.00	30,500.00	36.84%
4170 · Waste Disposal Franchise Fee	0.00	10,121.28	18,400.00	55.01%
4175 · Cable Franchise	5,794.14	18,859.10	23,000.00	82.0%
4180 · Water Franchise	0.00	21,081.03	28,000.00	75.29%
Total 4150 · Franchise Fees	5,851.34	191,751.67	214,900.00	89.23%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	0.00	190.00	300.00	63.33%
4215 · Service Fees (Burn)	40.00	400.00	500.00	80.0%
4216 · Service Fees (Itinerant Vendor)	125.00	875.00	2,500.00	35.0%
4230 · Building Permit Fees	1,703.92	13,230.66	27,800.00	47.59%
4260 · Certificate of Occupancy	0.00	990.00	1,000.00	99.0%
4270 · Contractor Registration	150.00	4,600.00	5,000.00	92.0%
Total 4200 · Licenses, Permits, and Fees	2,018.92	20,285.66	37,100.00	54.68%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	6,855.00	11,904.03	24,200.00	49.19%
4315 · Zoning/Variances	0.00	700.00	1,000.00	70.0%
4320 · Pace Park Rental Fees	-100.00	725.00	4,800.00	15.1%
4330 · LEOSE	0.00	910.08	900.00	101.12%
4340 · Crash Report Fees	36.00	198.10	250.00	79.24%
Total 4300 · Service Fees	6,791.00	14,437.21	31,150.00	46.35%
4700 · Investment and other income				
4780 · Interest Income	1,102.35	8,922.70	8,000.00	111.53%
4790 · Other Income	20.00	2,632.84	1,000.00	263.28%
Total 4700 · Investment and other income	1,122.35	11,555.54	9,000.00	128.4%
4400 · Fines and Forfeitures	2,580.40	31,055.21	38,500.00	80.66%
Total 4000 · GENERAL FUND REVENUE	58,636.77	1,067,627.92	1,128,667.00	94.59%
Total Income	58,636.77	1,067,627.92	1,128,667.00	94.59%
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	9,395.20	90,124.00	115,500.00	78.03%

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

	Jun 19	Oct '18 - Jun 19	Annual Budget	% of Budget
5102 · City Secretary Salary	4,905.60	49,056.00	63,766.00	76.93%
5121 · Payroll Tax- MC Admin	207.36	2,018.10	2,600.00	77.62%
5122 · Payroll Tax- SS Admin	886.66	8,629.16	11,115.00	77.64%
5123 · Payroll Tax- TWC Admin	0.00	324.00	324.00	100.0%
5126 · TMRS Contributions- Admin	922.42	9,286.06	12,710.00	73.06%
5127 · Health Care- Admin	1,274.42	11,219.82	14,714.64	76.25%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	17,591.66	170,657.14	222,729.64	76.62%
5200 · Services				
5201 · Meeting Expense	0.00	305.41	1,000.00	30.54%
5202 · Bell Co Health Srvcs Contracts	0.00	10,930.00	5,465.00	200.0%
5203 · Printing Expense	210.00	436.00	750.00	58.13%
5204 · Telephone	53.69	4,578.97	5,268.00	86.92%
5205 · Equipment - Leased / Rented	295.77	2,677.35	3,650.00	73.35%
5206 · Interest Exp/Bank Fees	35.45	503.19	650.00	77.41%
5207 · BELLCAD	0.00	10,028.25	10,500.00	95.51%
5214 · Utilities	323.66	3,187.56	4,395.00	72.53%
5215 · Janitorial	237.00	2,213.00	3,804.00	58.18%
Total 5200 · Services	1,155.57	34,859.73	35,482.00	98.25%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	2,800.00	33,695.00	35,900.00	93.86%
5216-4 · Profess Fees - Inspections	3,905.77	16,203.36	22,000.00	73.65%
5216-5 · Profess. Fees - Legal	6,325.58	29,387.53	35,000.00	83.96%
Total 5216 · Professional Fees	13,031.35	79,285.89	92,900.00	85.35%
5300 · Other Services & Charges				
5301 · Election Expenses	2,654.38	4,574.57	3,500.00	130.7%
5304 · Office Supplies	68.00	3,351.89	3,500.00	95.77%
5305 · Postage	147.60	3,537.68	2,500.00	141.51%
5306 · Building Supplies	0.00	0.00	750.00	0.0%
5307 · Building & Equipment - R & M	616.30	3,377.16	3,500.00	96.49%
5309 · Website	0.00	0.00	1,150.00	0.0%
5310 · Public Notices	284.00	3,289.00	4,000.00	82.23%
5311 · Insurance (TML Property & GL)	0.00	22,858.26	25,000.00	91.43%
5312 · Dues and Subscriptions	0.00	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	3,770.28	49,465.39	59,325.00	83.38%
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	35,548.86	347,468.15	424,670.00	81.82%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				

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

	Jun 19	Oct '18 - Jun 19	Annual Budget	% of Budget
5502 · Director Salary	4,731.20	47,312.00	61,500.00	76.93%
5503 · Payroll Tax- MC Dev Svcs	68.61	686.03	892.00	76.91%
5504 · Payroll Tax- SS Dev Svcs	293.33	2,933.05	3,813.00	76.92%
5505 · Payroll Tax- TWC Dev Svcs	0.00	162.00	162.00	100.0%
5506 · TMRS Contributions- Dev Svcs	305.16	3,157.58	4,361.00	72.41%
5507 · Health Care- Dev Svcs	627.15	5,601.75	7,874.50	71.14%
5501 · Personnel Services - Other	0.00	0.00		
Total 5501 · Personnel Services	6,025.45	59,852.41	78,602.50	76.15%
5600 · Other Services & Charges				
5601 · Travel & Training	0.00	346.35	500.00	69.27%
Total 5600 · Other Services & Charges	0.00	346.35	500.00	69.27%
5700 · Professional Fees				
5701 · General Engineering	6,580.55	19,383.34	7,000.00	276.91%
5702 · Zoning/Annexation	0.00	3,100.00	1,500.00	206.67%
5703 · Engineering- Plat Review	900.63	4,621.00	12,500.00	36.97%
Total 5700 · Professional Fees	7,481.18	27,104.34	21,000.00	129.07%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	13,506.63	87,303.10	100,102.50	87.21%
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	5,730.76	56,704.08	56,375.00	100.58%
6203 · Salary- Corporal	0.00	14,215.81	45,838.00	31.01%
6204 · Salary / Wages - Officers	5,904.00	69,704.11	115,128.00	60.55%
6205 · Officers - Overtime	2,463.52	17,655.21	7,000.00	252.22%
6206 · Longevity & Certif Pay	0.00	2,130.00	4,500.00	47.33%
6207 · Payroll Tax- MC PD	204.44	2,325.95	3,319.00	70.08%
6208 · Payroll Tax- SS PD	874.10	9,945.37	14,189.00	70.09%
6209 · Payroll Tax- TWC PD	0.00	875.03	810.00	108.03%
6210 · TMRS Contributions- PD	909.35	8,050.15	16,225.00	49.62%
6211 · Health Care- PD	680.28	15,110.65	39,371.40	38.38%
Total 6201 · Personnel Services	16,766.45	196,716.36	302,755.40	64.98%
6212 · Services				
6213 · Telephone	579.23	7,214.40	10,100.00	71.43%
6214 · Utilities	148.12	2,485.13	7,512.00	33.08%
6215 · Janitorial	150.00	1,350.00	1,800.00	75.0%
Total 6212 · Services	877.35	11,049.53	19,412.00	56.92%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	4,424.86	500.00	884.97%
6218 · Crime Prevention Supplies	0.00	132.00	500.00	26.4%
6219 · Auto Expenses	654.92	11,895.38	17,500.00	67.97%

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

	Jun 19	Oct '18 - Jun 19	Annual Budget	% of Budget
6220 · Supplies	665.24	8,284.58	3,500.00	236.7%
6221 · Equipment Maintenance & Repair	119.00	1,403.00	2,000.00	70.15%
6222 · Building R & M	0.00	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	1,439.16	35,110.42	30,000.00	117.04%
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	19,082.96	249,669.61	388,917.40	64.2%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	4,500.00	6,000.00	75.0%
6552 · Prosecutor	619.59	6,413.82	5,000.00	128.28%
Total 6550 · Professional Fees	1,119.59	10,913.82	11,000.00	99.22%
6570 · Other Services & Charges				
6571 · Supplies	0.00	148.04	750.00	19.74%
6573 · Dues and Subscriptions	0.00	4,353.82	2,500.00	174.15%
6575 · Travel and Training	200.00	459.54	3,000.00	15.32%
Total 6570 · Other Services & Charges	200.00	4,961.40	6,250.00	79.38%
Total 6500 · Municipal Court	1,319.59	15,875.22	17,250.00	92.03%
Total 6000 · PUBLIC SAFETY DEPARTMENT	20,402.55	305,544.83	446,667.40	68.41%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,353.40	20,919.20	29,848.00	70.09%
7004 · Maintenance Worker- Overtime	64.59	236.83	1,400.00	16.92%
7005 · Payroll Tax- MC Maint	35.06	306.76	454.00	67.57%
7006 · Payroll Tax- SS Maint	149.91	1,311.67	1,938.00	67.68%
7007 · Payroll Tax- TWC Maint	0.00	162.00	162.00	100.0%
7008 · TMRS Contributions- Maint	155.97	1,402.49	2,216.00	63.29%
7009 · Healthcare- Maintenance	42.89	386.01	7,874.50	4.9%
7010 · Maint.- Certification Pay	0.00	0.00	900.00	0.0%
Total 7001 · Personnel Services	2,801.82	24,724.96	44,792.50	55.2%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	1,150.00	0.0%
7017 · Telephone	65.17	587.14	780.00	75.27%
Total 7015 · Other Services & Charges	65.17	587.14	1,930.00	30.42%
Total 7000 · PUBLIC WORKS DEPARTMENT	2,866.99	25,312.10	46,722.50	54.18%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	123.93	999.20	1,410.00	70.87%

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

	Jun 19	Oct '18 - Jun 19	Annual Budget	% of Budget
Total 8001 · Services	123.93	999.20	1,410.00	70.87%
8010 · Other Services & Charges				
8011 · Supplies	147.17	2,557.21	3,500.00	73.06%
8012 · Auto Expenses	107.41	565.60	720.00	78.56%
8013 · Equipment Repair	115.76	711.37	2,000.00	35.57%
Total 8010 · Other Services & Charges	370.34	3,834.18	6,220.00	61.64%
8030 · Capital Outlay- Parks	0.00	0.00	3,500.00	0.0%
Total 8000 · PARKS DEPARTMENT	494.27	4,833.38	11,130.00	43.43%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract labor	0.00	960.00	10,000.00	9.6%
9003 · Signage	0.00	504.00	800.00	63.0%
9004 · Auto Expense	107.41	565.62	1,000.00	56.56%
9005 · Equipment Repair	0.00	130.00	500.00	26.0%
9006 · Street Supplies	3,320.74	19,722.58	7,234.60	272.62%
Total 9001 · Other Services & Charges	3,428.15	21,882.20	19,534.60	112.02%
9050 · Services				
9051 · Utilities	1,382.85	12,814.13	13,840.00	92.59%
Total 9050 · Services	1,382.85	12,814.13	13,840.00	92.59%
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	4,811.00	39,196.33	99,374.60	39.44%
Total GENERAL FUND EXPENDITURES	77,630.30	809,657.89	1,128,667.00	71.74%
Total Expense	77,630.30	809,657.89	1,128,667.00	71.74%
Net Ordinary Income	-18,993.53	257,970.03	0.00	100.0%
Other Income/Expense				
Other Expense				
98000 · Transfers Out				
98001 · Xfer To Stagecoach WW Plant	0.00	49,192.00		
Total 98000 · Transfers Out	0.00	49,192.00		
Total Other Expense	0.00	49,192.00		
Net Other Income	0.00	-49,192.00		
Net Income	-18,993.53	208,778.03	0.00	100.0%

Village of Salado-General Fund
Check Register

Date	Num	Name	As of June 30, 2019	Memo	Amount
06/03/2019	2799	Bell County Elections Administration	Equipment Rental- 2019 City/School Election		1,920.19
06/03/2019	2800	Cirro Energy	Utilities- Electric		1,532.61
06/03/2019	2801	Jani-King of Austin	June Contracted Services		387.00
06/03/2019	2802	Kasberg, Patrick & Associates	Services May 2019		3,470.35
06/03/2019	2803	Kristi Stegall	May 2019 Accounting Services		2,800.00
06/03/2019	2804	Salado Village Voice Newspaper	Jewel Magazine- 3rd QTR 2019 Pace Park Ad		175.00
06/03/2019	2805	Salado Water Supply Corporation	Utilities- Water		352.27
06/03/2019	2806	Sam's Club	May Purchases		350.98
06/03/2019	2807	Staples	Office Supplies		51.62
06/03/2019	2808	Xerox Financial Services	Copier Lease Payment		295.77
06/03/2019	2809	The Arbor Barber	Brush Chipping		1,200.00
06/05/2019	2810	AC Electrical Services LLC	New Meter Loop Rack and Generator at Old WWTP Wet Well		21,027.00
06/05/2019	2811	Bureau Veritas	May 2019 Inspections		1,298.55
06/05/2019	xfer		Transfer to Wastwater Revenues Account for Check Order		500.00
06/10/2019	2812	Chief Supply Corporation	PD Supplies		348.74
06/10/2019	2813	Eagle Disposal	Utilities- Waste Disposal		112.50
06/10/2019	2814	Fuelman	May Fuel Charges		751.66
06/10/2019	2815	Grande Communications Network LLC	Telephone/Internet		182.37
06/10/2019	2816	Just Say It!	New Aldermen Name Plates		32.00
06/10/2019	2817	Lowe's	Supplies		95.80
06/10/2019	2818	M & B Auto Repair, Inc.	2011 Ford F150 Repairs		722.17
06/10/2019	2819	NARTEC, Inc.	Drug Test Ampules		252.88
06/10/2019	2820	Verizon Wireless	Telephone/Internet		1,085.04
06/10/2019	2821	Martin Bricker	Pace Park Deposit Refund		100.00
06/11/2019			Funds Transfer to Payroll Account		20,460.66
06/13/2019	2826	Bernd Ratsch	Refund Bell Co JP2CT Online Pmt Made to Village of Salado		176.90
06/13/2019	2822	Bojorquez Law Firm	May Legal and Court Services		4,164.17
06/13/2019	2823	Chief Supply Corporation	PD Supplies		275.50
06/13/2019	2824	Keith's Ace Hardware	May Charges		120.69
06/13/2019	2825	United Ag & Turf	Equipment Repairs		163.47
06/14/2019	xfer		Funds Transfer to I&S Account		8,833.67
06/25/2019			Funds Transfer to Payroll Account		20,655.81
06/27/2019	2831	Dunshie, Christopher	Reimburse for Oil Change		15.10
06/27/2019	2827	Card Service Center	Credit Card Transactions May 2019		1,204.88
06/27/2019	2828	Don G. Engleking	Judge Services July 2019		500.00
06/27/2019	2829	Grande Communications Network LLC	PD Telephone and Internet		158.82
06/27/2019	2830	Xerox Financial Services	Copier Lease Payment		295.77
					96,069.94
					96,069.94

Village of Salado, Hotel-Motel Fund

07/11/19

Balance Sheet

Accrual Basis

As of June 30, 2019

	<u>Jun 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	109,256.02
Total Checking/Savings	<u>109,256.02</u>
Other Current Assets	
1200 · AR Taxes	8,529.50
1500 · Petty Cash	100.00
1100 · Investments	
1120 · TexPool	5,191.88
Total 1100 · Investments	<u>5,191.88</u>
Total Other Current Assets	<u>13,821.38</u>
Total Current Assets	<u>123,077.40</u>
TOTAL ASSETS	<u>123,077.40</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-1,488.00
Other Current Liabilities	
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	3,479.78
Total 2200 · Due To Other Funds	<u>3,479.78</u>
2205 · Unearned Revenue	3,987.37
Total Other Current Liabilities	<u>14,142.15</u>
Total Current Liabilities	12,654.15
Long Term Liabilities	
2850 · Compensated Absences	3,731.40
Total Long Term Liabilities	<u>3,731.40</u>
Total Liabilities	16,385.55
Equity	
32000 · Retained Earnings	95,756.35
Net Income	10,935.50
Total Equity	<u>106,691.85</u>
TOTAL LIABILITIES & EQUITY	<u>123,077.40</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of June 30, 2019

Current Assets:

Cash and Cash Equivalents	\$ 109,356.02
Investments	\$ 5,191.88
Receivables	\$ 8,529.50
Total Current Assets	<u>\$ 123,077.40</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ (1,488.00)
Intergovernmental Payable	\$ 3,479.78
Unearned Revenue	\$ 3,987.37
Compensated Absences	\$ 3,731.40
Total Liabilities	<u>\$ 9,710.55</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 10,669.19
Committed Fund Balance- Tourism Division Operations	\$ 96,022.67
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 113,366.85</u>

Total Liabilities and Fund Balances	<u>\$ 123,077.40</u>
--------------------------------------------	-----------------------------

Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance
 June 2019

	Jun 19	Oct '18 - Jun 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	8,934.31	134,057.70	210,000.00	63.84%
4300 · Other Income	148.99	1,079.87		
Total 4000 · HOT FUND REVENUE	9,083.30	135,137.57	217,000.00	62.28%
Total Income	9,083.30	135,137.57	217,000.00	62.28%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	4,532.80	45,328.00	58,938.00	76.91%
5003 · Wages- Part Time Employees	164.00	4,094.89	23,400.00	17.5%
5004 · Payroll Tax- MC	68.11	716.64	1,194.00	60.02%
5005 · Payroll Tax- SS	291.21	3,064.22	5,104.00	60.04%
5006 · Payroll Tax- TWC	0.00	226.85	162.00	140.03%
5007 · TMRS Contribution	292.36	3,025.17	4,179.00	72.39%
5008 · Health Care	625.88	5,590.32	7,874.00	71.0%
Total 5001 · Personnel Services	5,974.36	62,046.09	100,851.00	61.52%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,987.00	17,883.00	24,588.00	72.73%
5052 · Marketing	499.00	38,850.35	70,000.00	55.5%
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	0.00	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	2,486.00	60,859.98	109,888.00	55.38%
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	8,460.36	124,202.07	212,239.00	58.52%
Total Expense	8,460.36	124,202.07	212,239.00	58.52%
Net Ordinary Income	622.94	10,935.50	4,761.00	229.69%
Net Income	622.94	10,935.50	4,761.00	229.69%

Village of Salado, Hotel-Motel Fund
Check Register
As of June 30, 2019

Date	Num	Name	Memo	Amount
06/03/2019	1463	M&D Business Services	2019 Visitor Guides	1,395.96
06/03/2019	1464	Salado Village Voice	Full Page Ad- 3rd QTR 2019 Jewel Magazine	500.00
06/10/2019	1465	Visit Widget LLC	Website Updates- 8 Hours of Front-End Dev Time	400.00
06/13/2019	1466	BH Media Group, Inc.	Waco Tribune-Herald Ad- Waco Today June	540.00
06/13/2019	1467	Visit Widget LLC	Visit Widget Plus Plan, Website Hosting & Support	499.00
06/14/2019			Funds Transfer to GF for Payroll/Benefits	17,118.98
06/27/2019	1468	Salado Chamber of Commerce	July 2019 Visitor's Center Lease Payment	1,987.00
				<u>22,440.94</u>
				<u>22,440.94</u>

Village of Salado - 600 Stagecoach Sewer Fund

07/11/19

Balance Sheet

Accrual Basis

As of June 30, 2019

	<u>Jun 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash in Bank	8,287.58
Total Checking/Savings	<u>8,287.58</u>
Accounts Receivable	1,904.25
Total Current Assets	<u>10,191.83</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>1,164,753.91</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2300 · Sewer Deposits Payable	3,070.60
Total Other Current Liabilities	<u>3,070.60</u>
Total Current Liabilities	<u>3,070.60</u>
Total Liabilities	3,070.60
Equity	
32000 · Unrestricted Net Assets	1,157,329.44
Net Income	4,353.87
Total Equity	<u>1,161,683.31</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,164,753.91</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- STAGECOACH WASTEWATER FUND
As of June 30, 2019

Current Assets:

Cash and Cash Equivalents	\$ 8,287.58
Receivables	\$ 1,904.25
Total Current Assets	\$ 10,191.83

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ -
Intergovernmental Payable	\$ -
Customer Deposits Payable	\$ 3,070.60
Total Liabilities	\$ 3,070.60

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ 7,121.23
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ 7,121.23

Total Liabilities and Fund Balances	\$ 10,191.83
--------------------------------------------	---------------------

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

	Jun 19	Oct '18 - Jun 19	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · STAGECOACH WW FUND REVENUE				
4001 · Monthly Service Fee	0.00	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	10.71	67.97		
Total 4000 · STAGECOACH WW FUND REVENUE	10.71	25,537.97	24,945.00	102.38%
Total Income	10.71	25,537.97	24,945.00	102.38%
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	0.00	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	0.00	49,349.10	35,110.00	140.56%
Total 5000 · STAGECOACH WW FUND EXPENDITURES	0.00	49,349.10	35,110.00	140.56%
Total Expense	0.00	49,349.10	35,110.00	140.56%
Net Ordinary Income	10.71	-23,811.13	-10,165.00	234.25%
Other Income/Expense				
Other Income				
9000 · FROM UNRESTRICTED GF BALANCE	0.00	28,165.00	10,165.00	277.08%
Total Other Income	0.00	28,165.00	10,165.00	277.08%
Net Other Income	0.00	28,165.00	10,165.00	277.08%
Net Income	10.71	4,353.87	0.00	100.0%

Village of Salado - 600 Stagecoach Sewer Fund
Check Register
As of June 30, 2019

Date	Num	Name	Memo	Amount
06/20/2019	1323	Environmental Monitoring Laboratory, LLC	Final Invoice- May Testing	1,029.00
				<u>1,029.00</u>
				<u><u>1,029.00</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Balance Sheet

As of June 30, 2019

	<u>Jun 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	29,321.25
1003 · Horizon '18 Bond Proceeds x9230	613,109.01
Total Checking/Savings	<u>642,430.26</u>
Total Current Assets	642,430.26
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>6,475,554.73</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	6,057.15
Total Accounts Payable	6,057.15
Other Current Liabilities	
2200 · Due to General Fund	528.88
Total Other Current Liabilities	<u>528.88</u>
Total Current Liabilities	6,586.03
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	9,876,586.03
Equity	
32000 · Unrestricted Net Assets	400,456.66
Net Income	-3,801,487.96
Total Equity	<u>-3,401,031.30</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,475,554.73</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2018 through June 2019

	<u>Oct '18 - Jun 19</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	15,533.76
4200 · EDA Grant Funds Received	898,334.01
	<hr/>
Total Income	913,867.77
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	2,846,325.72
6164 · Const- Administration & Staking	21,387.50
6165 · On Site Representation	126,825.00
6166 · Plan Review	1,391.37
6167 · Buildings and Equipment	169,679.00
6168 · Other	37,423.79
6171 · EDA Grant Exp- Engineer Fees	14,140.00
	<hr/>
Total Expense	4,715,355.73
	<hr/>
Net Ordinary Income	-3,801,487.96
	<hr/>
Net Income	-3,801,487.96
	<hr/> <hr/>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Register

As of June 30, 2019

Date	Num	Name	Memo	Amount
06/03/2019	1211	Kasberg, Patrick & Associates, LP	Wastewater System Improvements- Construction Administration May 2019	4,980.00
06/03/2019	1212	Salado Water Supply Corporation		2,198.20
06/03/2019	1213	Wilmington Trust Fee Collections	Corporate Trust Advanced Flat Fee 5/15/19 - 5/14/20, Salado Perm Improvement Bonds 2018	400.00
06/05/2019	1214	Our Energy, LLC	Electric Service 211 N Church St., Account 1905220029	29.20
06/27/2019	1215	Matous Construction Ltd		139,156.95
06/27/2019	1216	Our Energy, LLC	Electric Service 111 Royal St., Account 1905220028	93.37
06/27/2019	1217	Our Energy, LLC	Electric Service 1401 Shepherd Drive Account 1902150083	2,717.17
				<u>149,574.89</u>
				<u>149,574.89</u>

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of June 30, 2019

	<u>Jun 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	690,155.64
Total Checking/Savings	<u>690,155.64</u>
Total Current Assets	<u>690,155.64</u>
TOTAL ASSETS	<u>690,155.64</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	81,206.19
Net Income	<u>608,949.45</u>
Total Equity	<u>690,155.64</u>
TOTAL LIABILITIES & EQUITY	<u>690,155.64</u>

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

	Jun 19	Oct '18 - Jun 19	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	0.00	774,448.93	748,126.00	103.52%
4100 · Interest Income	788.53	4,600.05		
Total Income	788.53	779,048.98	748,126.00	104.13%
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	788.53	608,949.45	0.00	100.0%
Net Income	788.53	608,949.45	0.00	100.0%

Village of Salado - 300 Interest and Sinking Fund

Check Register

As of June 30, 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>

Village of Salado- 550 Wastewater Impact Fees

Balance Sheet

As of June 30, 2019

	<u>Jun 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x700	97,711.87
Total Checking/Savings	<u>97,711.87</u>
Total Current Assets	<u>97,711.87</u>
TOTAL ASSETS	<u>97,711.87</u>
LIABILITIES & EQUITY	
Equity	
Net Income	97,711.87
Total Equity	<u>97,711.87</u>
TOTAL LIABILITIES & EQUITY	<u>97,711.87</u>

Village of Salado- 550 Wastewater Impact Fees

Profit & Loss

October 2018 through June 2019

Accrual Basis

	<u>Oct '18 - Jun 19</u>
Income	
Impact Fee Revenue	97,931.26
Interest Income	25.74
Total Income	<u>97,957.00</u>
Expense	
Office Supplies	245.13
Total Expense	<u>245.13</u>
Net Income	<u><u>97,711.87</u></u>

Village of Salado- 550 Wastewater Impact Fees
Check Register
As of June 30, 2019

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
06/10/2019		Intuit Checks	Office Supplies- Checks	200.77
06/12/2019		Harland Clarke Checks	Office Supplies- Deposit Slips	44.36
				<u>245.13</u>
				<u><u>245.13</u></u>

Village of Salado- 500 Wastewater Customer Deposits

07/11/19

Balance Sheet

Accrual Basis

As of June 30, 2019

	<u>Jun 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	2,105.26
Total Checking/Savings	<u>2,105.26</u>
Total Current Assets	<u>2,105.26</u>
TOTAL ASSETS	<u>2,105.26</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	2,300.00
Total Other Current Liabilities	<u>2,300.00</u>
Total Current Liabilities	<u>2,300.00</u>
Total Liabilities	2,300.00
Equity	
Net Income	<u>-194.74</u>
Total Equity	<u>-194.74</u>
TOTAL LIABILITIES & EQUITY	<u>2,105.26</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2018 through June 2019

	<u>Oct '18 - Jun 19</u>
Income	
Interest Income	0.60
Total Income	0.60
Expense	
Office Supplies	195.34
Total Expense	195.34
Net Income	<u><u>-194.74</u></u>

Village of Salado- 500 Wastewater Customer Deposits
Check Register
As of July 11, 2019

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
06/10/2019		Intuit Checks	Office Supplies- Checks	150.98
06/12/2019		Harland Clarke Checks	Office Supplies- Deposit Slips	44.36
				<u>195.34</u>
				<u>195.34</u>

Village of Salado- 400 Wastewater System Revenue

07/11/19

Balance Sheet

Accrual Basis

As of June 30, 2019

	<u>Jun 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon Account x353	221.71
Total Checking/Savings	<u>221.71</u>
Accounts Receivable	
Accounts Receivable	3,540.00
Total Accounts Receivable	<u>3,540.00</u>
Total Current Assets	<u>3,761.71</u>
TOTAL ASSETS	<u><u>3,761.71</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to General Fund	500.00
Total Other Current Liabilities	<u>500.00</u>
Total Current Liabilities	<u>500.00</u>
Total Liabilities	500.00
Equity	
Net Income	3,261.71
Total Equity	<u>3,261.71</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,761.71</u></u>

Village of Salado- 400 Wastewater System Revenue Profit & Loss

October 2018 through June 2019

	<u>Oct '18 - Jun 19</u>
Income	
Interest Income	0.05
Monthly Service Fees	3,540.00
Total Income	<u>3,540.05</u>
Expense	
Office Supplies	249.14
Utilities	29.20
Total Expense	<u>278.34</u>
Net Income	<u><u>3,261.71</u></u>

Village of Salado- 400 Wastewater System Revenue
Check Register
As of June 30, 2019

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
06/10/2019		Intuit Checks	Office Supplies- Checks	204.78
06/12/2019		Harland Clarke Deposit Slips	Office Supplies- Deposit Slips	44.36
06/20/2019	100000	Our Energy, LLC	Electric Service at 211 N. Church St.	29.20
				<u>278.34</u>
				<u><u>278.34</u></u>