

Village of Salado-General Fund

Balance Sheet

08/07/19

As of July 31, 2019

Accrual Basis

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · FSB/BancorpSouth xxx3002	2,647.16
1002 · Horizon GF Operating xxx8101	897,672.26
1003 · Horizon Payroll xxx9962	5,968.91
1004 · Horizon Forfeiture xxx3514	2,317.21
1005 · Regent Bank Escrow- PD Vehicle	205.29
1099 · Petty Cash	100.00
Total Checking/Savings	<u>908,910.83</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,343.02
Total 1100 · Investments	<u>4,343.02</u>
1200 · Other receivables	
1212 · State Grant Receivable	7,500.00
1213 · Credit Card Payments Receivable	35.22
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>71,256.69</u>
1205 · Due To/From Other Funds	
1206 · Due From Fund 200 - Hotel/Motel	9,553.41
1209 · Due To/From WW Capital Outlays	93.37
Total 1205 · Due To/From Other Funds	<u>9,646.78</u>
Total Other Current Assets	<u>85,246.49</u>
Total Current Assets	<u>994,157.32</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>2,285,271.72</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	30,432.78
Other Current Liabilities	
2100 · Payroll Liabilities	6,817.28
2200 · Due to other funds	
2201 · Due to I&S	2,746.10

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08/07/19

Balance Sheet

Accrual Basis

As of July 31, 2019

	<u>Jul 31, 19</u>
Total 2200 · Due to other funds	2,746.10
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)	10,537.63
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	153,884.05
Total Current Liabilities	184,316.83
Long Term Liabilities	
2910 · Compensated Absences	40,306.60
Total Long Term Liabilities	40,306.60
Total Liabilities	224,623.43
Equity	
32000 · Retained Earnings	1,844,460.51
Net Income	216,187.78
Total Equity	2,060,648.29
TOTAL LIABILITIES & EQUITY	<u>2,285,271.72</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 908,910.83
Investments	\$ 4,343.02
Receivables	\$ 80,903.47
Total Current Assets	<u>\$ 994,157.32</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 30,432.78
Payroll Liabilities	\$ 6,817.28
Intergovernmental Payable	\$ 2,746.10
Deferred Revenues	\$ 4,561.47
Compensated Absences	\$ 40,306.60
Total Liabilities	<u>\$ 84,864.23</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 187,759.20
Committed Fund Balances	
Public Works	\$ 288,613.56
Future Grant Matches	\$ 180,383.47
Wastewater Operations	\$ 252,536.86
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 909,293.09</u>

Total Liabilities and Fund Balances	<u>\$ 994,157.32</u>
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Village of Salado-General Fund
Profit & Loss Budget Performance
July 2019

	Jul 19	Oct '18 - Jul 19	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	933.51	389,118.48	372,317.00	104.51%
4120 · Sales Tax Earned	37,956.84	432,772.64	407,700.00	106.15%
4130 · Mixed Beverages	6,125.33	21,440.05	18,000.00	119.11%
Total 4100 · Tax Revenue	45,015.68	843,331.17	798,017.00	105.68%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	130,455.26	115,000.00	113.44%
4165 · Telephone Franchise	-904.68	10,330.32	30,500.00	33.87%
4170 · Waste Disposal Franchise Fee	2,415.49	12,536.77	18,400.00	68.14%
4175 · Cable Franchise	3,902.61	22,761.71	23,000.00	98.96%
4180 · Water Franchise	6,198.42	27,279.45	28,000.00	97.43%
Total 4150 · Franchise Fees	11,611.84	203,363.51	214,900.00	94.63%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	15.00	205.00	300.00	68.33%
4215 · Service Fees (Burn)	40.00	440.00	500.00	88.0%
4216 · Service Fees (Itinerant Vendor)	50.00	925.00	2,500.00	37.0%
4230 · Building Permit Fees	3,579.16	16,809.82	27,800.00	60.47%
4260 · Certificate of Occupancy	90.00	1,080.00	1,000.00	108.0%
4270 · Contractor Registration	100.00	4,700.00	5,000.00	94.0%
Total 4200 · Licenses, Permits, and Fees	3,874.16	24,159.82	37,100.00	65.12%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	4,275.00	16,179.03	24,200.00	66.86%
4315 · Zoning/Variances	150.00	850.00	1,000.00	85.0%
4320 · Pace Park Rental Fees	170.00	895.00	4,800.00	18.65%
4330 · LEOSE	0.00	910.08	900.00	101.12%
4340 · Crash Report Fees	60.10	258.20	250.00	103.28%
Total 4300 · Service Fees	4,655.10	19,092.31	31,150.00	61.29%
4700 · Investment and other income				
4780 · Interest Income	1,186.73	10,109.43	8,000.00	126.37%
4790 · Other Income	15,893.00	18,525.84	1,000.00	1,852.58%
Total 4700 · Investment and other income	17,079.73	28,635.27	9,000.00	318.17%
4400 · Fines and Forfeitures	5,435.21	31,665.58	38,500.00	82.25%
Total 4000 · GENERAL FUND REVENUE	87,671.72	1,150,247.66	1,128,667.00	101.91%
Total Income	87,671.72	1,150,247.66	1,128,667.00	101.91%
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	99,519.20	115,500.00	86.16%
5102 · City Secretary Salary	4,905.60	53,961.60	63,766.00	84.62%

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

	Jul 19	Oct '18 - Jul 19	Annual Budget	% of Budget
5121 · Payroll Tax- MC Admin	207.36	2,225.46	2,600.00	85.6%
5122 · Payroll Tax- SS Admin	886.64	9,515.80	11,115.00	85.61%
5123 · Payroll Tax- TWC Admin	0.00	324.00	324.00	100.0%
5126 · TMRS Contributions- Admin	922.42	10,208.48	12,710.00	80.32%
5127 · Health Care- Admin	1,274.42	12,494.24	14,714.64	84.91%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	17,591.64	188,248.78	222,729.64	84.52%
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	0.00	436.00	750.00	58.13%
5204 · Telephone	0.00	4,578.97	5,268.00	86.92%
5205 · Equipment - Leased / Rented	295.77	2,973.12	3,650.00	81.46%
5206 · Interest Exp/Bank Fees	52.32	555.51	650.00	85.46%
5207 · BELLCAD	0.00	10,028.25	10,500.00	95.51%
5214 · Utilities	382.73	3,570.29	4,395.00	81.24%
5215 · Janitorial	237.00	2,450.00	3,804.00	64.41%
Total 5200 · Services	967.82	35,827.55	35,482.00	100.97%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	2,765.00	36,460.00	35,900.00	101.56%
5216-4 · Profess Fees - Inspections	5,231.12	21,434.48	22,000.00	97.43%
5216-5 · Profess. Fees - Legal	0.00	29,387.53	35,000.00	83.96%
Total 5216 · Professional Fees	7,996.12	87,282.01	92,900.00	93.95%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	4,574.57	3,500.00	130.7%
5304 · Office Supplies	279.62	3,631.51	3,500.00	103.76%
5305 · Postage	206.50	3,744.18	2,500.00	149.77%
5306 · Building Supplies	0.00	0.00	750.00	0.0%
5307 · Building & Equipment - R & M	289.00	3,666.16	3,500.00	104.75%
5309 · Website	0.00	0.00	1,150.00	0.0%
5310 · Public Notices	128.00	3,679.00	4,000.00	91.98%
5311 · Insurance (TML Property & GL)	0.00	22,858.26	25,000.00	91.43%
5312 · Dues and Subscriptions	415.26	2,303.35	2,000.00	115.17%
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	1,318.38	51,045.77	59,325.00	86.04%
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	27,873.96	375,604.11	424,670.00	88.45%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,731.20	52,043.20	61,500.00	84.62%

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

	Jul 19	Oct '18 - Jul 19	Annual Budget	% of Budget
5503 · Payroll Tax- MC Dev Svcs	68.60	754.63	892.00	84.6%
5504 · Payroll Tax- SS Dev Svcs	293.34	3,226.39	3,813.00	84.62%
5505 · Payroll Tax- TWC Dev Svcs	0.00	162.00	162.00	100.0%
5506 · TMRS Contributions- Dev Svcs	305.16	3,462.74	4,361.00	79.4%
5507 · Health Care- Dev Svcs	627.15	6,228.90	7,874.50	79.1%
Total 5501 · Personnel Services	6,025.45	65,877.86	78,602.50	83.81%
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	3,975.38	23,358.72	7,000.00	333.7%
5702 · Zoning/Annexation	0.00	3,100.00	1,500.00	206.67%
5703 · Engineering- Plat Review	3,900.39	8,521.39	12,500.00	68.17%
Total 5700 · Professional Fees	7,875.77	34,980.11	21,000.00	166.57%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	13,901.22	101,204.32	100,102.50	101.1%
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	62,434.84	56,375.00	110.75%
6203 · Salary- Corporal	0.00	14,215.81	45,838.00	31.01%
6204 · Salary / Wages - Officers	9,744.05	79,448.16	115,128.00	69.01%
6205 · Officers - Overtime	2,007.15	19,662.36	7,000.00	280.89%
6206 · Longevity & Certif Pay	0.00	2,130.00	4,500.00	47.33%
6207 · Payroll Tax- MC PD	253.48	2,579.43	3,319.00	77.72%
6208 · Payroll Tax- SS PD	1,083.89	11,029.26	14,189.00	77.73%
6209 · Payroll Tax- TWC PD	4.04	879.07	810.00	108.53%
6210 · TMRS Contributions- PD	1,127.59	9,177.74	16,225.00	56.57%
6211 · Health Care- PD	1,916.74	17,027.39	39,371.40	43.25%
Total 6201 · Personnel Services	21,867.70	218,584.06	302,755.40	72.2%
6212 · Services				
6213 · Telephone	159.13	7,373.53	10,100.00	73.01%
6214 · Utilities	177.00	2,662.13	7,512.00	35.44%
6215 · Janitorial	150.00	1,500.00	1,800.00	83.33%
Total 6212 · Services	486.13	11,535.66	19,412.00	59.43%
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	247.28	12,142.66	17,500.00	69.39%
6220 · Supplies	323.97	8,808.55	3,500.00	251.67%
6221 · Equipment Maintenance & Repair	119.00	1,522.00	2,000.00	76.1%

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

	Jul 19	Oct '18 - Jul 19	Annual Budget	% of Budget
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	690.25	36,000.67	30,000.00	120.0%
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	23,044.08	272,913.69	388,917.40	70.17%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	5,000.00	6,000.00	83.33%
6552 · Prosecutor	0.00	6,413.82	5,000.00	128.28%
Total 6550 · Professional Fees	500.00	11,413.82	11,000.00	103.76%
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	285.32	744.86	3,000.00	24.83%
Total 6570 · Other Services & Charges	285.32	5,246.72	6,250.00	83.95%
Total 6500 · Municipal Court	785.32	16,660.54	17,250.00	96.58%
Total 6000 · PUBLIC SAFETY DEPARTMENT	23,829.40	329,574.23	446,667.40	73.79%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,296.00	23,215.20	29,848.00	77.78%
7004 · Maintenance Worker- Overtime	0.00	236.83	1,400.00	16.92%
7005 · Payroll Tax- MC Maint	33.29	340.05	454.00	74.9%
7006 · Payroll Tax- SS Maint	142.36	1,454.03	1,938.00	75.03%
7007 · Payroll Tax- TWC Maint	0.00	162.00	162.00	100.0%
7008 · TMRS Contributions- Maint	148.10	1,550.59	2,216.00	69.97%
7009 · Healthcare- Maintenance	42.89	428.90	7,874.50	5.45%
7010 · Maint.- Certification Pay	0.00	0.00	900.00	0.0%
Total 7001 · Personnel Services	2,662.64	27,387.60	44,792.50	61.14%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	1,150.00	0.0%
7017 · Telephone	0.00	587.14	780.00	75.27%
Total 7015 · Other Services & Charges	0.00	587.14	1,930.00	30.42%
Total 7000 · PUBLIC WORKS DEPARTMENT	2,662.64	27,974.74	46,722.50	59.87%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	125.93	1,125.13	1,410.00	79.8%
Total 8001 · Services	125.93	1,125.13	1,410.00	79.8%
8010 · Other Services & Charges				

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

	Jul 19	Oct '18 - Jul 19	Annual Budget	% of Budget
8011 · Supplies	0.00	2,557.21	3,500.00	73.06%
8012 · Auto Expenses	0.00	565.60	720.00	78.56%
8013 · Equipment Repair	124.45	988.34	2,000.00	49.42%
Total 8010 · Other Services & Charges	124.45	4,111.15	6,220.00	66.1%
8030 · Capital Outlay- Parks	0.00	0.00	3,500.00	0.0%
Total 8000 · PARKS DEPARTMENT	250.38	5,236.28	11,130.00	47.05%
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	0.00	565.62	1,000.00	56.56%
9005 · Equipment Repair	0.00	130.00	500.00	26.0%
9006 · Street Supplies	0.00	19,722.58	7,234.60	272.62%
Total 9001 · Other Services & Charges	0.00	21,882.20	19,534.60	112.02%
9050 · Services				
9051 · Utilities	1,445.87	14,260.00	13,840.00	103.04%
Total 9050 · Services	1,445.87	14,260.00	13,840.00	103.04%
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	1,445.87	40,642.20	99,374.60	40.9%
Total GENERAL FUND EXPENDITURES	69,963.47	880,235.88	1,128,667.00	77.99%
Total Expense	69,963.47	880,235.88	1,128,667.00	77.99%
Net Ordinary Income	17,708.25	270,011.78	0.00	100.0%
Other Income/Expense				
Other Expense				
98000 · Transfers Out				
98001 · Xfer To Stagecoach WW Plant	0.00	53,824.00		
Total 98000 · Transfers Out	0.00	53,824.00		
Total Other Expense	0.00	53,824.00		
Net Other Income	0.00	-53,824.00		
Net Income	17,708.25	216,187.78	0.00	100.0%

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

Date	Num	Name	Memo	Amount
07/01/2019	2832	Cirro Energy	Utilities: Electric	1,468.84
07/01/2019	2833	Esquire Fire & Safety	Fire Extinguisher Inspections/Maintenance	327.30
07/01/2019	2834	FP Mailing Solutions	Postage	147.60
07/01/2019	2835	GT Distributors	PD Uniforms	551.74
07/01/2019	2836	Just Say It!	Logos on PD Uniforms	88.00
07/01/2019	2837	Salado I.S.D.	2019 Election Expenses	2,654.38
07/03/2019	2844	Don G. Engleking	Reimbursement- Training Expense, Meals & Mileage	285.32
07/03/2019	2838	InHouse Systems, Inc.	Alarm System Monitoring- PD- July 2019	19.95
07/03/2019	2839	Kasberg, Patrick & Associates	Services June 2019	7,481.18
07/03/2019	2840	Kristi Stegall	June Accounting Services	2,800.00
07/03/2019	2841	Salado Water Supply Corporation	Utilities: Water	377.27
07/03/2019	2842	The Arbor Barber	Brush Chipping and Haul Off, Limb and Debris Removal	1,600.00
07/03/2019	2843	TML MultiState Intergovernmental	Employee Health Care Coverage July 2019	3,415.38
07/09/2019			Funds Transfer to Payroll Account	22,261.61
07/12/2019	2846	Bojorquez Law Firm	June Legal and Court Services	6,945.17
07/12/2019	2847	Bureau Veritas	June 2019 Inspections	3,905.77
07/12/2019	2848	Fuelman	June Fuel Charges	854.64
07/12/2019	2849	Jani-King of Austin	July Contracted Services	387.00
07/12/2019	2850	Keith's Ace Hardware	June Charges	294.33
07/12/2019	2851	Lowe's	Asphalt	1,573.58
07/12/2019	2852	M&D Business Services	Printing	324.00
07/12/2019	2853	Salado Village Voice Newspaper	Public Notices	284.00
07/12/2019	2854	United Ag & Turf	Supplies	115.76
07/12/2019	2855	VeraBank, N.A.	Loan Pmt on PD Vehicle	13,368.11
07/12/2019	2856	Verizon Wireless	Village Cell Phones	539.27
07/23/2019			Funds Transfer to Payroll Account	22,372.31
07/25/2019	2845	Card Service Center	Credit Card Transactions June 2019	1,123.13
07/25/2019	2857	Cirro Energy	Utilities: Electric	1,634.43
07/25/2019	2858	Don G. Engleking	Judge Services August 2019	500.00
07/25/2019	2859	E & E Air Cooled Engines	Repairs	276.97
07/25/2019	2860	Eagle Disposal	Utilities: Waste Disposal	112.50
07/25/2019	2861	Grande Communications Network LLC	PD Telephone and Internet	159.13
07/25/2019	2862	GT Distributors	Uniforms- Pants for Officers	209.97
07/25/2019	2863	InHouse Systems, Inc.	Alarm System Monitoring- PD- August 2019	19.95
07/25/2019	2864	Jani-King of Austin	August Contracted Services	425.70
07/25/2019	2865	M & B Auto Repair, Inc.	PD Vehicle Repairs	223.15
07/25/2019	2866	Salado Village Voice Newspaper	Public Notices	312.00
07/25/2019	2867	State Comptroller	2nd QTR 2019 State Criminal Costs & Fees	4,824.84
07/25/2019	2868	Twisted Metal Automotive	Tire Repair- F150 PD Vehicle	20.00
07/25/2019	2869	TxTag	Toll Fees	4.13
07/25/2019	2870	Xerox Financial Services	Copier Lease Payment	295.77
				104,584.18
				104,584.18

Village of Salado, Hotel-Motel Fund

08/07/19

Balance Sheet

Accrual Basis

As of July 31, 2019

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	158,886.29
Total Checking/Savings	<u>158,886.29</u>
Other Current Assets	
1200 · AR Taxes	8,529.50
1500 · Petty Cash	100.00
1100 · Investments	
1120 · TexPool	5,202.42
Total 1100 · Investments	<u>5,202.42</u>
Total Other Current Assets	<u>13,831.92</u>
Total Current Assets	<u>172,718.21</u>
TOTAL ASSETS	<u><u>172,718.21</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-1,437.00
Other Current Liabilities	
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	9,553.41
Total 2200 · Due To Other Funds	<u>9,553.41</u>
2205 · Unearned Revenue	3,987.37
Total Other Current Liabilities	<u>20,215.78</u>
Total Current Liabilities	18,778.78
Long Term Liabilities	
2850 · Compensated Absences	3,731.40
Total Long Term Liabilities	<u>3,731.40</u>
Total Liabilities	22,510.18
Equity	
32000 · Retained Earnings	95,756.35
Net Income	54,451.68
Total Equity	<u>150,208.03</u>
TOTAL LIABILITIES & EQUITY	<u><u>172,718.21</u></u>

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

Current Assets:

Cash and Cash Equivalents	\$ 158,986.29
Investments	\$ 5,202.42
Receivables	\$ 8,529.50
Total Current Assets	<u>\$ 172,718.21</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ (1,437.00)
Intergovernmental Payable	\$ 9,553.41
Unearned Revenue	\$ 3,987.37
Compensated Absences	\$ 3,731.40
Total Liabilities	<u>\$ 15,835.18</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 15,020.80
Committed Fund Balance- Tourism Division Operations	\$ 135,187.23
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 156,883.03</u>

Total Liabilities and Fund Balances	<u>\$ 172,718.21</u>
--	-----------------------------

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

	Jul 19	Oct '18 - Jul 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	54,615.51	188,673.21	210,000.00	89.84%
4300 · Other Income	166.69	1,246.56		
Total 4000 · HOT FUND REVENUE	54,782.20	189,919.77	217,000.00	87.52%
Total Income	54,782.20	189,919.77	217,000.00	87.52%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	4,532.80	49,860.80	58,938.00	84.6%
5003 · Wages- Part Time Employees	256.25	4,351.14	23,400.00	18.6%
5004 · Payroll Tax- MC	69.43	786.07	1,194.00	65.84%
5005 · Payroll Tax- SS	296.91	3,361.13	5,104.00	65.85%
5006 · Payroll Tax- TWC	0.00	226.85	162.00	140.03%
5007 · TMRS Contribution	292.36	3,317.53	4,179.00	79.39%
5008 · Health Care	625.88	6,216.20	7,874.00	78.95%
Total 5001 · Personnel Services	6,073.63	68,119.72	100,851.00	67.55%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,987.00	19,870.00	24,588.00	80.81%
5052 · Marketing	2,144.00	41,534.35	70,000.00	59.34%
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	521.39	1,517.39	1,200.00	126.45%
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	4,652.39	66,052.37	109,888.00	60.11%
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	10,726.02	135,468.09	212,239.00	63.83%
Total Expense	10,726.02	135,468.09	212,239.00	63.83%
Net Ordinary Income	44,056.18	54,451.68	4,761.00	1,143.7%
Net Income	44,056.18	54,451.68	4,761.00	1,143.7%

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
07/01/2019	1469	Visit Widget LLC	Visit Widget Plus Plan, Website Hosting & Supp	499.00
07/03/2019	1470	Helen Alexander	Reimbursement- Banner for Art Event	95.00
07/25/2019	1471	ASCAP	Music License Fee	371.39
07/25/2019	1472	Christopher Zebo	Multiple Retail/Hotel/Restaurant Shoots, Editing,	750.00
07/25/2019	1473	Salado Chamber of Commerce	August 2019 Visitor's Center Lease Payment	1,987.00
07/25/2019	1474	Visit Widget LLC	Website Hosting and Services	899.00
07/25/2019	1475	Waco Tribune-Herald	Summer Issue Advertising	540.00
				<u>5,141.39</u>
				<u>5,141.39</u>

Village of Salado - 600 Stagecoach Sewer Fund

08/07/19

Balance Sheet

Accrual Basis

As of July 31, 2019

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash in Bank	8,298.15
Total Checking/Savings	<u>8,298.15</u>
Accounts Receivable	
1230 · Accounts Receivable	1,904.25
Total Accounts Receivable	<u>1,904.25</u>
Total Current Assets	10,202.40
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>1,164,764.48</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	860.45
Other Current Liabilities	
2300 · Sewer Deposits Payable	3,070.60
Total Other Current Liabilities	<u>3,070.60</u>
Total Current Liabilities	<u>3,931.05</u>
Total Liabilities	3,931.05
Equity	
32000 · Unrestricted Net Assets	1,157,329.44
Net Income	3,503.99
Total Equity	<u>1,160,833.43</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,164,764.48</u></u>

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

Current Assets:

Cash and Cash Equivalents	\$ 8,298.15
Receivables	\$ 1,904.25
Total Current Assets	\$ 10,202.40

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 860.45
Intergovernmental Payable	\$ -
Customer Deposits Payable	\$ 3,070.60
Total Liabilities	\$ 3,931.05

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ 6,271.35
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ 6,271.35

Total Liabilities and Fund Balances	\$ 10,202.40
--	---------------------

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

	Jul 19	Oct '18 - Jul 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	10.57	78.54		
Total 4000 · STAGECOACH WW FUND REVENUE	10.57	25,548.54	24,945.00	102.42%
Total Income	10.57	25,548.54	24,945.00	102.42%
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	1,789.28	5,000.00	35.79%
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	50,209.55	35,110.00	143.01%
Total 5000 · STAGECOACH WW FUND EXPENDITURES	0.00	50,209.55	35,110.00	143.01%
Total Expense	0.00	50,209.55	35,110.00	143.01%
Net Ordinary Income	10.57	-24,661.01	-10,165.00	242.61%
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	10.57	3,503.99	0.00	100.0%

Village of Salado - 600 Stagecoach Sewer Fund
Check Register
As of July 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>

Village of Salado - 700 WW Permanent Improvement Bonds

08/07/19

Balance Sheet

Accrual Basis

As of July 31, 2019

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	6,542.66
1003 · Horizon '18 Bond Proceeds x9230	613,881.70
Total Checking/Savings	<u>620,424.36</u>
Total Current Assets	620,424.36
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>6,453,548.83</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	282.05
Other Current Liabilities	
2200 · Due to General Fund	93.37
Total Other Current Liabilities	<u>93.37</u>
Total Current Liabilities	375.42
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	9,870,375.42
Equity	
32000 · Unrestricted Net Assets	400,456.66
Net Income	-3,817,283.25
Total Equity	<u>-3,416,826.59</u>
TOTAL LIABILITIES & EQUITY	<u><u>6,453,548.83</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

08/07/19

October 2018 through July 2019

Accrual Basis

	<u>Oct '18 - Jul 19</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	16,388.48
4200 · EDA Grant Funds Received	898,334.01
	<hr/>
Total Income	914,722.49
Expense	
6172 · Operations/Mgmt Services	40,230.00
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	40,663.80
6171 · EDA Grant Exp- Engineer Fees	14,140.00
	<hr/>
Total Expense	4,732,005.74
	<hr/>
Net Ordinary Income	-3,817,283.25
	<hr/>
Net Income	<u><u>-3,817,283.25</u></u>

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
07/03/2019	1218	Environmental Improvements, Inc.	Crane Pumps	5,879.00
07/03/2019	1219	Salado Water Supply Corporation	Utilities: Water	112.86
07/12/2019	1220	Our Energy, LLC	Electric Service 401 S Stagecoach Well	65.29
07/12/2019	1221	Our Energy, LLC	Electric Service 1401 Shepherd Drive	2,957.96
07/12/2019	1222	CH2MHILL OMI, DBA Jacobs	August 2019 Contracted Services	13,410.00
				<u>22,425.11</u>
				<u>22,425.11</u>

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of July 31, 2019

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	691,025.43
Total Checking/Savings	<u>691,025.43</u>
Total Current Assets	<u>691,025.43</u>
TOTAL ASSETS	<u>691,025.43</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	81,206.19
Net Income	609,819.24
Total Equity	<u>691,025.43</u>
TOTAL LIABILITIES & EQUITY	<u>691,025.43</u>

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

	Jul 19	Oct '18 - Jul 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	869.79	5,469.84		
Total Income	869.79	779,918.77	748,126.00	104.25%
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	869.79	609,819.24	0.00	100.0%
Net Income	869.79	609,819.24	0.00	100.0%

Village of Salado - 300 Interest and Sinking Fund

Check Register

As of July 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>

Village of Salado- 550 Wastewater Impact Fees

Balance Sheet

As of July 31, 2019

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x700	147,318.43
Total Checking/Savings	<u>147,318.43</u>
Total Current Assets	<u>147,318.43</u>
TOTAL ASSETS	<u>147,318.43</u>
LIABILITIES & EQUITY	
Equity	
Net Income	147,318.43
Total Equity	<u>147,318.43</u>
TOTAL LIABILITIES & EQUITY	<u>147,318.43</u>

Village of Salado- 550 Wastewater Impact Fees

Profit & Loss

October 2018 through July 2019

	<u>Oct '18 - Jul 19</u>
Income	
Impact Fee Revenue	147,506.26
Interest Income	57.30
Total Income	<u>147,563.56</u>
Expense	
Office Supplies	245.13
Total Expense	<u>245.13</u>
Net Income	<u><u>147,318.43</u></u>

Village of Salado- 550 Wastewater Impact Fees

Check Register

As of July 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>

Village of Salado- 500 Wastewater Customer Deposits

08/07/19

Balance Sheet

Accrual Basis

As of July 31, 2019

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	3,506.03
Total Checking/Savings	<u>3,506.03</u>
Total Current Assets	<u>3,506.03</u>
TOTAL ASSETS	<u>3,506.03</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	3,700.00
Total Other Current Liabilities	<u>3,700.00</u>
Total Current Liabilities	<u>3,700.00</u>
Total Liabilities	3,700.00
Equity	
Net Income	<u>-193.97</u>
Total Equity	<u>-193.97</u>
TOTAL LIABILITIES & EQUITY	<u>3,506.03</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 11, 2008 through July 31, 2019

Oct 11, '08 - Jul 31, 19

Income	
Interest Income	1.37
Total Income	1.37
Expense	
Office Supplies	195.34
Total Expense	195.34
Net Income	-193.97

Village of Salado- 500 Wastewater Customer Deposits
Check Register
As of July 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>

9:30 PM

Village of Salado- 400 Wastewater System Revenue

08/07/19

Balance Sheet

Accrual Basis

As of July 31, 2019

	<u>Jul 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon Account x353	7,691.49
Total Checking/Savings	<u>7,691.49</u>
Accounts Receivable	
Accounts Receivable	419.10
Total Accounts Receivable	<u>419.10</u>
Total Current Assets	<u>8,110.59</u>
TOTAL ASSETS	<u><u>8,110.59</u></u>
LIABILITIES & EQUITY	
Equity	
Net Income	8,110.59
Total Equity	<u>8,110.59</u>
TOTAL LIABILITIES & EQUITY	<u><u>8,110.59</u></u>

Village of Salado- 400 Wastewater System Revenue Profit & Loss

October 2018 through July 2019

	<u>Oct '18 - Jul 19</u>
Income	
Interest Income	1.08
Monthly Service Fees	8,387.85
	<hr/>
Total Income	8,388.93
Expense	
Office Supplies	249.14
Utilities	29.20
	<hr/>
Total Expense	278.34
	<hr/>
Net Income	8,110.59

Village of Salado- 400 Wastewater System Revenue
Check Register
As of July 31, 2019

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
(No checks drawn this period)				
				0.00
				<u>0.00</u>