

Village of Salado-General Fund

Balance Sheet

As of September 30, 2019

10/16/19

Accrual Basis

	<u>Sep 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · FSB/BancorpSouth xxx3002	2,647.38
1002 · Horizon GF Operating xxx8101	732,729.34
1003 · Horizon Payroll xxx9962	1,004.25
1004 · Horizon Forfeiture xxx3514	3,297.92
1005 · Regent Bank Escrow- PD Vehicle	200.64
1099 · Petty Cash	100.00
Total Checking/Savings	<u>739,979.53</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,358.80
Total 1100 · Investments	<u>4,358.80</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	317.22
1215 · Property Tax Receivable	5,033.38
1217 · Franchise Fee Receivable	14,127.99
1218 · Sales Tax Receivable	44,560.10
1200 · Other receivables - Other	-937.50
Total 1200 · Other receivables	<u>63,101.19</u>
Total Other Current Assets	<u>67,459.99</u>
Total Current Assets	<u>807,439.52</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><u>2,098,553.92</u></u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	31,826.54
Other Current Liabilities	
2100 · Payroll Liabilities	6,906.67
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	4,561.47
Total 2700 · Deferred Revenue	<u>4,561.47</u>
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

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10/16/19

Accrual Basis

Village of Salado-General Fund

Balance Sheet

As of September 30, 2019

	<u>Sep 30, 19</u>
2862 · Reserved- Technology Fund	3,909.02
2863 · Reserved- Main Street Improv.	4,890.63
Total Other Current Liabilities	<u>151,227.34</u>
Total Current Liabilities	183,053.88
Long Term Liabilities	
2910 · Compensated Absences	40,306.60
Total Long Term Liabilities	<u>40,306.60</u>
Total Liabilities	223,360.48
Equity	
32000 · Retained Earnings	1,844,460.51
Net Income	30,732.93
Total Equity	<u>1,875,193.44</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,098,553.92</u></u>

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

Current Assets:

Cash and Cash Equivalents	\$ 739,979.53
Investments	\$ 4,358.80
Receivables	\$ 63,101.19
Total Current Assets	<u>\$ 807,439.52</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 31,826.54
Payroll Liabilities	\$ 6,906.67
Intergovernmental Payable	\$ -
Deferred Revenues	\$ 4,561.47
Compensated Absences	\$ 40,306.60
Total Liabilities	<u>\$ 83,601.28</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 187,759.20
Committed Fund Balances	
Public Works	\$ 214,431.62
Future Grant Matches	\$ 134,019.76
Wastewater Operations	\$ 187,627.66
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 723,838.24</u>

Total Liabilities and Fund Balances	<u>\$ 807,439.52</u>
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Village of Salado-General Fund
Profit & Loss Budget Performance
 September 2019

	Sep 19	Oct '18 - Sep 19	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	1,730.56	391,562.73	391,562.73	100.0%
4120 · Sales Tax Earned	37,856.72	527,961.99	527,961.99	100.0%
4130 · Mixed Beverages	0.00	21,440.05	21,440.05	100.0%
Total 4100 · Tax Revenue	39,587.28	940,964.77	940,964.77	100.0%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	130,455.26	130,455.26	100.0%
4165 · Telephone Franchise	4,539.65	14,934.59	15,000.00	99.56%
4170 · Waste Disposal Franchise Fee	0.00	12,536.77	18,400.00	68.14%
4175 · Cable Franchise	6,106.38	28,868.09	23,000.00	125.51%
4180 · Water Franchise	0.00	27,279.45	28,000.00	97.43%
Total 4150 · Franchise Fees	10,646.03	214,074.16	214,855.26	99.64%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	30.00	235.00	300.00	78.33%
4215 · Service Fees (Burn)	0.00	460.00	460.00	100.0%
4216 · Service Fees (Itinerant Vendor)	0.00	1,025.00	1,200.00	85.42%
4230 · Building Permit Fees	1,739.60	19,052.86	19,000.00	100.28%
4260 · Certificate of Occupancy	450.00	1,620.00	1,200.00	135.0%
4270 · Contractor Registration	150.00	4,900.00	5,000.00	98.0%
Total 4200 · Licenses, Permits, and Fees	2,369.60	27,292.86	27,160.00	100.49%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	1,850.00	22,469.06	23,200.00	96.85%
4315 · Zoning/Variances	0.00	850.00	1,000.00	85.0%
4320 · Pace Park Rental Fees	1,260.00	1,931.00	1,000.00	193.1%
4330 · LEOSE	0.00	910.08	910.08	100.0%
4340 · Crash Report Fees	65.00	323.20	258.20	125.17%
Total 4300 · Service Fees	3,175.00	26,483.34	26,368.28	100.44%
4700 · Investment and other income				
4780 · Interest Income	703.72	11,570.37	11,550.00	100.18%
4790 · Other Income	0.00	3,648.44	3,648.44	100.0%
Total 4700 · Investment and other income	703.72	15,218.81	15,198.44	100.13%
4400 · Fines and Forfeitures	3,245.00	36,103.68	34,000.00	106.19%
Total 4000 · GENERAL FUND REVENUE	59,726.63	1,260,137.62	1,258,546.75	100.13%
Total Income	59,726.63	1,260,137.62	1,258,546.75	100.13%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5050 · Transfer Out- Stagecoach Sewer	0.00	13,200.00	13,200.00	100.0%
5100 · Personnel Services				
5101 · Village Administrator Salary	8,925.44	117,839.84	118,309.60	99.6%
5102 · City Secretary Salary	5,375.36	64,242.56	63,766.00	100.75%

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

	Sep 19	Oct '18 - Sep 19	Annual Budget	% of Budget
5121 · Payroll Tax- MC Admin	207.36	2,640.20	2,640.10	100.0%
5122 · Payroll Tax- SS Admin	886.65	11,289.10	11,288.69	100.0%
5123 · Payroll Tax- TWC Admin	0.00	324.00	324.00	100.0%
5126 · TMRS Contributions- Admin	922.42	12,053.32	12,053.32	100.0%
5127 · Health Care- Admin	1,274.42	15,043.08	15,125.46	99.46%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	17,591.65	223,432.10	225,507.17	99.08%
5200 · Services				
5201 · Meeting Expense	0.00	305.41	350.00	87.26%
5202 · Bell Co Health Svcs Contracts	0.00	5,465.00	5,465.00	100.0%
5203 · Printing Expense	0.00	436.00	750.00	58.13%
5204 · Telephone	83.43	5,396.53	5,550.10	97.23%
5205 · Equipment - Leased / Rented	295.77	3,581.25	3,650.00	98.12%
5206 · Interest Exp/Bank Fees	42.91	640.74	650.00	98.58%
5207 · BELLCAD	0.00	13,522.16	13,522.16	100.0%
5214 · Utilities	364.82	4,360.82	4,500.00	96.91%
5215 · Janitorial	437.00	3,162.70	3,804.00	83.14%
Total 5200 · Services	1,223.93	36,870.61	38,241.26	96.42%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	2,695.00	41,605.00	41,710.00	99.75%
5216-4 · Profess Fees - Inspections	1,692.24	25,362.21	26,000.00	97.55%
5216-5 · Profess. Fees - Legal	8,134.54	39,672.81	40,000.00	99.18%
Total 5216 · Professional Fees	12,521.78	106,640.02	107,710.00	99.01%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	4,574.57	4,574.57	100.0%
5304 · Office Supplies	338.47	5,508.44	6,000.00	91.81%
5305 · Postage	363.50	3,448.03	3,900.00	88.41%
5307 · Building & Equipment - R & M	301.00	4,864.90	16,250.00	29.94%
5309 · Website	0.00	0.00	1,150.00	0.0%
5310 · Public Notices	121.00	3,800.00	4,000.00	95.0%
5311 · Insurance (TML Property & GL)	0.00	22,858.26	22,858.26	100.0%
5312 · Dues and Subscriptions	797.00	3,191.20	2,500.00	127.65%
5313 · Training & Travel	0.00	588.74	700.00	84.11%
5319 · Technology	0.00	0.00	3,600.00	0.0%
5320 · Special Projects	0.00	8,600.00	5,000.00	172.0%
Total 5300 · Other Services & Charges	1,920.97	57,434.14	70,532.83	81.43%
5400 · Capital Outlay				
5400 · Capital Outlay - Other	0.00	25,659.00	25,659.00	100.0%
Total 5400 · Capital Outlay	0.00	25,659.00	25,659.00	100.0%
Total 5000 · ADMINISTRATION DEPARTMENT	33,258.33	463,235.87	480,850.26	96.34%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,731.20	61,505.60	61,500.00	100.01%
5503 · Payroll Tax- MC Dev Svcs	68.60	891.83	892.00	99.98%

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

	Sep 19	Oct '18 - Sep 19	Annual Budget	% of Budget
5504 · Payroll Tax- SS Dev Svcs	293.34	3,813.06	3,813.00	100.0%
5505 · Payroll Tax- TWC Dev Svcs	0.00	162.00	162.00	100.0%
5506 · TMRS Contributions- Dev Svcs	305.16	4,073.06	4,073.06	100.0%
5507 · Health Care- Dev Svcs	627.15	7,483.20	7,483.20	100.0%
5501 · Personnel Services - Other	0.00	0.00		
Total 5501 · Personnel Services	6,025.45	77,928.75	77,923.26	100.01%
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	-22,336.88	6,839.93	7,839.06	87.25%
5702 · Zoning/Annexation	0.00	3,100.00	3,100.00	100.0%
5703 · Engineering- Plat Review	2,269.85	12,431.40	15,000.00	82.88%
Total 5700 · Professional Fees	-20,067.03	22,371.33	25,939.06	86.25%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	-14,041.58	100,646.43	104,362.32	96.44%
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	73,896.36	73,896.36	100.0%
6203 · Salary- Corporal	264.48	14,480.29	16,375.73	88.43%
6204 · Salary / Wages - Officers	11,547.26	100,425.82	98,775.12	101.67%
6205 · Officers - Overtime	658.16	20,906.40	20,580.40	101.58%
6206 · Longevity & Certif Pay	0.00	2,130.00	2,130.00	100.0%
6207 · Payroll Tax- MC PD	263.92	3,071.68	3,070.48	100.04%
6208 · Payroll Tax- SS PD	1,128.43	13,134.00	13,128.97	100.04%
6209 · Payroll Tax- TWC PD	3.38	886.17	900.00	98.46%
6210 · TMRS Contributions- PD	1,173.95	11,367.38	11,366.93	100.0%
6211 · Health Care- PD	2,454.71	20,780.61	20,178.11	102.99%
Total 6201 · Personnel Services	23,225.05	261,078.71	260,402.10	100.26%
6212 · Services				
6213 · Telephone	457.48	8,836.80	8,965.00	98.57%
6214 · Utilities	182.44	3,018.02	3,030.00	99.61%
6215 · Janitorial	150.00	1,800.00	1,800.00	100.0%
Total 6212 · Services	789.92	13,654.82	13,795.00	98.98%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	4,424.86	5,000.00	88.5%
6218 · Crime Prevention Supplies	0.00	132.00	132.00	100.0%
6219 · Auto Expenses	1,899.35	17,245.50	18,500.00	93.22%
6220 · Supplies	1,573.35	11,578.05	13,000.00	89.06%
6221 · Equipment Maintenance & Repair	119.00	1,760.00	2,000.00	88.0%

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

	Sep 19	Oct '18 - Sep 19	Annual Budget	% of Budget
6222 · Building R & M	95.00	5,006.13	16,750.00	29.89%
6223 · Dues & Subscriptions	0.00	3,945.60	4,000.00	98.64%
6224 · Animal Control	0.00	300.00	300.00	100.0%
Total 6216 · Other Services & Charges	3,686.70	44,392.14	59,682.00	74.38%
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	5,628.00	7,850.00	71.69%
6228 · Cap O/L- Vehicle Rplcmt 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	8,478.30	36,750.00	23.07%
Total 6200 · Police Department	27,701.67	327,603.97	370,629.10	88.39%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	6,000.00	6,000.00	100.0%
6552 · Prosecutor	774.15	7,792.56	8,000.00	97.41%
Total 6550 · Professional Fees	1,274.15	13,792.56	14,000.00	98.52%
6570 · Other Services & Charges				
6571 · Supplies	0.00	148.04	200.00	74.02%
6573 · Dues and Subscriptions	0.00	4,353.82	4,500.00	96.75%
6575 · Travel and Training	0.00	1,354.86	1,500.00	90.32%
Total 6570 · Other Services & Charges	0.00	5,856.72	6,200.00	94.46%
Total 6500 · Municipal Court	1,274.15	19,649.28	20,200.00	97.27%
Total 6000 · PUBLIC SAFETY DEPARTMENT	28,975.82	387,253.25	431,329.10	89.78%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,296.00	27,807.20	29,848.00	93.16%
7004 · Maintenance Worker- Overtime	0.00	236.83	500.00	47.37%
7005 · Payroll Tax- MC Maint	33.29	406.63	440.04	92.41%
7006 · Payroll Tax- SS Maint	142.35	1,738.73	1,881.57	92.41%
7007 · Payroll Tax- TWC Maint	0.00	162.00	162.00	100.0%
7008 · TMRS Contributions- Maint	148.10	1,846.79	1,846.79	100.0%
7009 · Healthcare- Maintenance	42.89	514.68	514.68	100.0%
Total 7001 · Personnel Services	2,662.63	32,712.86	35,193.08	92.95%
7015 · Other Services & Charges				
7017 · Telephone	63.48	786.33	800.00	98.29%
Total 7015 · Other Services & Charges	63.48	786.33	800.00	98.29%
Total 7000 · PUBLIC WORKS DEPARTMENT	2,726.11	33,499.19	35,993.08	93.07%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	108.01	1,348.34	1,410.00	95.63%
Total 8001 · Services	108.01	1,348.34	1,410.00	95.63%
8010 · Other Services & Charges				
8011 · Supplies	114.91	2,833.20	3,500.00	80.95%
8012 · Auto Expenses	150.26	863.32	720.00	119.91%

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

	Sep 19	Oct '18 - Sep 19	Annual Budget	% of Budget
8013 · Equipment Repair	416.15	3,221.42	2,000.00	161.07%
Total 8010 · Other Services & Charges	681.32	6,917.94	6,220.00	111.22%
8030 · Capital Outlay- Parks	1,900.00	1,900.00	2,200.00	86.36%
Total 8000 · PARKS DEPARTMENT	2,689.33	10,166.28	9,830.00	103.42%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract labor	0.00	960.00	960.00	100.0%
9003 · Signage	136.70	640.70	504.00	127.12%
9004 · Auto Expense	57.78	770.86	750.00	102.78%
9005 · Equipment Repair	0.00	130.00	500.00	26.0%
9006 · Street Supplies	114.91	19,074.97	25,000.00	76.3%
Total 9001 · Other Services & Charges	309.39	21,576.53	27,714.00	77.85%
9050 · Services				
9051 · Utilities	1,593.08	17,229.22	17,500.00	98.45%
Total 9050 · Services	1,593.08	17,229.22	17,500.00	98.45%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	0.00	4,500.00	4,500.00	100.0%
9500 · Capital Outlay - Other	0.00	0.00	15,000.00	0.0%
Total 9500 · Capital Outlay	0.00	4,500.00	19,500.00	23.08%
Total 9000 · STREET DEPARTMENT	1,902.47	43,305.75	64,714.00	66.92%
Total GENERAL FUND EXPENDITURES	55,510.48	1,038,106.77	1,127,078.76	92.11%
Total Expense	55,510.48	1,038,106.77	1,127,078.76	92.11%
Net Ordinary Income	4,216.15	222,030.85	131,467.99	168.89%
Other Income/Expense				
Other Expense				
98000 · Transfers Out				
98001 · Xfer To Stagecoach WW Plant	-3,500.00	24,665.00		
98003 · Xfer to WW- Road Construction	35,000.00	35,000.00		
98004 · Xfer to WW Operations	115,982.92	115,982.92		
98000 · Transfers Out - Sewer Line Installation	15,650.00	15,650.00		
Total 98000 · Transfers Out	163,132.92	191,297.92		
Total Other Expense	163,132.92	191,297.92		
Net Other Income	-163,132.92	-191,297.92		
Net Income	-158,916.77	30,732.93	131,467.99	23.38%

Village of Salado-General Fund
Check Register
 As of September 30, 2019

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
09/03/2019			Funds Transfer to Payroll	22,226.71
09/04/2019			Funds Transfer to Payroll	4,764.13
09/05/2019	2921	Lauren Hightower	Refund Citation Paid to Wrong Court	178.00
09/05/2019	2906	Bureau Veritas	August 2019 Inspections	2,235.49
09/05/2019	2907	Eagle Tire & Lube Center	New Tire Mich 245/70r174	259.58
09/05/2019	2908	Fairway Sports Vehicles	Annual Maintenance '11 Yamaha Golf Cart	187.05
09/05/2019	2909	Fuelman	August Fuel Charges	938.65
09/05/2019	2910	Grande Communications Network LLC	Telephone/Internet	182.66
09/05/2019	2911	Jani-King of Austin	September Contracted Services	387.00
09/05/2019	2912	Just Say It!	Logos on PD Uniforms	69.00
09/05/2019	2913	Kasberg, Patrick & Associates	Services August 2019	7,458.25
09/05/2019	2914	Kristi Stegall	Contracted Services August 2019	2,450.00
09/05/2019	2915	M & B Auto Repair, Inc.	18 Ford F150 Repairs	792.38
09/05/2019	2916	Miller Uniforms & Emblems	PD Uniforms	157.97
09/05/2019	2917	Salado Water Supply Corporation	Utilities- Water	418.92
09/05/2019	2918	Sam's Club	August Purchases	896.10
09/05/2019	2919	Verizon Wireless	Village Cell Phones	544.35
09/05/2019	2920	Xerox Financial Services	Copier Lease Payment- Overage Charge	16.59
09/09/2019	2922	COBAN Technologies, Inc.	PD- Body Cam Packages	1,685.00
09/09/2019	2923	The Arbor Barber	Limb Removal and Brush Chipping	450.00
09/12/2019	2924	Bell County Carpet Cleaning	City Hall Carpet Cleaning	200.00
09/12/2019	2925	Bojorquez Law Firm	Legal Services August 2019	2,020.63
09/12/2019	2926	Eagle Disposal	Utilities- Waste Disposal	112.50
09/12/2019	2927	GT Distributors	PD Supplies	894.64
09/12/2019	2928	Keith's Ace Hardware	August Charges	177.69
09/12/2019	2929	Tax Appraisal District Of Bell County	2019 Taxing Unit Fee- Fourth Quarter	3,493.91
09/17/2019			Funds Transfer to Payroll	23,140.91
09/19/2019			Funds Transfer to WW Disbursements	30,782.97
09/19/2019	xfer		Funds Transfer to WW Operations	115,982.92
09/20/2019	2930	Card Service Center	Credit Card Transactions August 2019	1,030.11
09/20/2019	2931	Don G. Engleking	October 2019 Judicial Services	500.00
09/20/2019	2932	FP Mailing Solutions	Postage	105.00
09/20/2019	2933	Salado Plumbing	Pace Park Plumbing Repairs	266.00
09/20/2019	2934	Tax Appraisal District Of Bell County	2020 Taxing Unit Fee, 1st QTR	3,463.00
09/25/2019	2935	TML MultiState Intergovernmental	Employee Health Care Coverage October 2019	5,189.81
09/30/2019			Funds Transfer to I&S	3,154.40
				236,812.32
				236,812.32

Village of Salado, Hotel-Motel Fund

Balance Sheet

As of September 30, 2019

	<u>Sep 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	137,249.86
Total Checking/Savings	<u>137,249.86</u>
Other Current Assets	
1200 · AR Taxes	8,529.50
1500 · Petty Cash	100.00
1100 · Investments	
1120 · TexPool	5,221.29
Total 1100 · Investments	<u>5,221.29</u>
Total Other Current Assets	<u>13,850.79</u>
Total Current Assets	<u>151,100.65</u>
TOTAL ASSETS	<u>151,100.65</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	11,790.41
Other Current Liabilities	
2400 · Reserve For Trolley Project	6,675.00
2205 · Unearned Revenue	3,987.37
Total Other Current Liabilities	<u>10,662.37</u>
Total Current Liabilities	<u>22,452.78</u>
Long Term Liabilities	
2850 · Compensated Absences	3,731.40
Total Long Term Liabilities	<u>3,731.40</u>
Total Liabilities	<u>26,184.18</u>
Equity	
32000 · Retained Earnings	95,756.35
Net Income	29,160.12
Total Equity	<u>124,916.47</u>
TOTAL LIABILITIES & EQUITY	<u>151,100.65</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 137,349.86
Investments	\$ 5,221.29
Receivables	\$ 8,529.50
Total Current Assets	<u>\$ 151,100.65</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 11,790.41
Intergovernmental Payable	\$ -
Unearned Revenue	\$ 3,987.37
Compensated Absences	\$ 3,731.40
Total Liabilities	<u>\$ 19,509.18</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 12,491.65
Committed Fund Balance- Tourism Division Operations	\$ 112,424.82
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 131,591.47</u>

Total Liabilities and Fund Balances	<u>\$ 151,100.65</u>
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Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance
 September 2019

	Sep 19	Oct '18 - Sep 19	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · HOT FUND REVENUE				
4100 · County Hotel Occupancy Tax	0.00	0.00	9,000.00	0.0%
4200 · Occupancy Tax	9,154.53	197,827.74	245,000.00	80.75%
4300 · Other Income	144.31	1,531.09	1,515.00	101.06%
Total 4000 · HOT FUND REVENUE	9,298.84	199,358.83	255,515.00	78.02%
Total Income	9,298.84	199,358.83	255,515.00	78.02%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	4,532.80	58,926.40	58,938.00	99.98%
5003 · Wages- Part Time Employees	246.00	4,786.77	4,850.00	98.7%
5004 · Payroll Tax- MC	69.29	923.84	928.00	99.55%
5005 · Payroll Tax- SS	296.28	3,950.21	3,965.95	99.6%
5006 · Payroll Tax- TWC	0.00	226.85	266.85	85.01%
5007 · TMRS Contribution	292.36	3,902.25	3,902.00	100.01%
5008 · Health Care	625.88	7,467.96	7,467.96	100.0%
Total 5001 · Personnel Services	6,062.61	80,184.28	80,318.76	99.83%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,987.00	23,844.00	23,844.00	100.0%
5052 · Marketing	2,746.93	57,533.76	58,300.00	98.69%
5053 · Office Supplies	0.00	98.61	200.00	49.31%
5054 · Arts- Public Art League	0.00	1,000.00	1,500.00	66.67%
5055 · Printing	574.00	3,555.54	3,500.00	101.59%
5056 · Postage	0.00	675.29	900.00	75.03%
5057 · Dues & Subscriptions	459.00	1,976.39	2,000.00	98.82%
5058 · Travel & Training	0.00	34.84	1,500.00	2.32%
5059 · Vehicle Maintenance	0.00	0.00	0.00	0.0%
Total 5050 · Other Charges & Services	5,766.93	88,718.43	91,744.00	96.7%
5100 · Capital Outlay				
5101 · Capital Outlay- Technology	0.00	1,296.00	1,296.00	100.0%
Total 5100 · Capital Outlay	0.00	1,296.00	1,296.00	100.0%
Total 5000 · HOT FUND EXPENDITURES	11,829.54	170,198.71	173,358.76	98.18%
Total Expense	11,829.54	170,198.71	173,358.76	98.18%
Net Ordinary Income	-2,530.70	29,160.12	82,156.24	35.49%
Net Income	-2,530.70	29,160.12	82,156.24	35.49%

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

Date	Num	Name	Memo	Amount
09/05/2019	1482	Salado Village Voice	Ads	675.00
09/12/2019	1483	Edible Austin Digital	Editorial Ad	300.00
09/12/2019	1484	TTIA	19 SMT Member	459.00
09/12/2019	1485	Visit Widget LLC	Visit Widget Plus Plan, Website Hosting & Support	499.00
09/20/2019	1486	Houstonia	Travel Advertorial 1/4 July 2019	1,875.00
09/20/2019	1487	M&D Business Services	Clean Up Day Post Cards	99.00
09/20/2019	1488	Visit Widget LLC	Website Updates- 4 Hours of Front-End Dev Time	200.00
09/30/2019			Funds Transfer to General Fund	23,277.62
				<u>27,384.62</u>
				<u><u>27,384.62</u></u>

Village of Salado - 600 Stagecoach Sewer Fund

10/15/19

Balance Sheet

Accrual Basis

As of September 30, 2019

	<u>Sep 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash in Bank	5,150.40
Total Checking/Savings	<u>5,150.40</u>
Accounts Receivable	
1230 · Accounts Receivable	304.25
Total Accounts Receivable	<u>304.25</u>
Total Current Assets	5,454.65
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>1,160,016.73</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2300 · Sewer Deposits Payable	2,070.60
Total Other Current Liabilities	<u>2,070.60</u>
Total Current Liabilities	<u>2,070.60</u>
Total Liabilities	2,070.60
Equity	
32000 · Unrestricted Net Assets	1,157,329.44
Net Income	616.69
Total Equity	<u>1,157,946.13</u>
TOTAL LIABILITIES & EQUITY	<u>1,160,016.73</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 5,150.40
Receivables	\$ (295.75)
Total Current Assets	<u>\$ 4,854.65</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ -
Intergovernmental Payable	\$ -
Customer Deposits Payable	\$ 2,070.60
Total Liabilities	<u>\$ 2,070.60</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ 2,784.05
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 2,784.05</u>

Total Liabilities and Fund Balances	<u>\$ 4,854.65</u>
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Village of Salado - 600 Stagecoach Sewer Fund
Profit & Loss Budget Performance
 September 2019

	Sep 19	Oct '18 - Sep 19	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · STAGECOACH WW FUND REVENUE				
4001 · Monthly Service Fee	0.00	12,270.00	12,270.00	100.0%
4005 · Transfers In From General Fund	0.00	13,200.00	13,200.00	100.0%
4010 · Other Revenue	6.26	91.24	85.00	107.34%
Total 4000 · STAGECOACH WW FUND REVENUE	6.26	25,561.24	25,555.00	100.02%
Total Income	6.26	25,561.24	25,555.00	100.02%
Expense				
5000 · STAGECOACH WW FUND EXPENDITURES				
5300 · Other Charges & Services				
5301 · Contract Labor	0.00	26,316.00	26,316.00	100.0%
5303 · Office Supplies	0.00	0.00	0.00	0.0%
5304 · Postage	0.00	0.00	0.00	0.0%
5305 · Building Supplies	0.00	0.00	0.00	0.0%
5306 · Testing	0.00	6,103.29	6,103.29	100.0%
5307 · Sludge Disposal	0.00	11,746.88	11,746.88	100.0%
5308 · Equipment - R & M	0.00	27,448.28	27,448.28	100.0%
5310 · Insurance	0.00	2,384.10	2,384.10	100.0%
5311 · Training & Travel	0.00	0.00	0.00	0.0%
5312 · Permits	0.00	1,870.00	1,870.00	100.0%
5313 · Printing Expense	0.00	0.00	0.00	0.0%
Total 5300 · Other Charges & Services	0.00	75,868.55	75,868.55	100.0%
Total 5000 · STAGECOACH WW FUND EXPENDITURES	0.00	75,868.55	75,868.55	100.0%
Total Expense	0.00	75,868.55	75,868.55	100.0%
Net Ordinary Income	6.26	-50,307.31	-50,313.55	99.99%
Other Income/Expense				
Other Income				
9000 · FROM UNRESTRICTED GF BALANCE	-3,500.00	50,324.00	50,324.00	100.0%
Total Other Income	-3,500.00	50,324.00	50,324.00	100.0%
Net Other Income	-3,500.00	50,324.00	50,324.00	100.0%
Net Income	-3,493.74	16.69	10.45	159.71%

Village of Salado - 600 Stagecoach Sewer Fund Check Register

As of September 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 - 700 WW Permanent Improvement Bonds

10/16/19

Balance Sheet

Accrual Basis

As of September 30, 2019

	<u>Sep 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	128,956.77
1003 · Horizon '18 Bond Proceeds x9230	384,621.97
Total Checking/Savings	<u>513,578.74</u>
Total Current Assets	513,578.74
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>6,346,703.21</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	19,100.00
Total Current Liabilities	<u>19,100.00</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	9,889,100.00
Equity	
32000 · Unrestricted Net Assets	400,456.66
Net Income	-3,942,853.45
Total Equity	<u>-3,542,396.79</u>
TOTAL LIABILITIES & EQUITY	<u>6,346,703.21</u>

Village of Salado - 700 WW Permanent Improvement Bonds

10/16/19

Profit & Loss

Accrual Basis

October 2018 through September 2019

	<u>Oct '18 - Sep 19</u>
Ordinary Income/Expense	
Income	
4050 · Reimbursement from SISD	15,850.00
4100 · Interest Income	17,430.12
4200 · EDA Grant Funds Received	1,000,000.00
	<hr/>
Total Income	1,033,280.12
Expense	
5216-2 · Profess Fees - Engineering	255.03
5216-5 · Profess Fees - Legal	8,030.00
6150 · Bond Issuance Fees	750.00
6151 · Special Studies	10,189.44
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	1,694,451.04
6163 · Const- Plant, Discharge Line	2,831,325.72
6164 · Const- Administration & Staking	21,387.50
6165 · On Site Representation	126,825.00
6166 · Plan Review	1,391.37
6167 · Buildings and Equipment	188,429.00
6168 · Other	48,019.47
6171 · EDA Grant Exp- Engineer Fees	14,140.00
	<hr/>
Total Expense	4,976,133.57
	<hr/>
Net Ordinary Income	-3,942,853.45
	<hr/>
Net Income	-3,942,853.45
	<hr/> <hr/>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Register

As of September 30, 2019

Date	Num	Name	Memo	Amount
09/05/2019	1234	Our Energy, LLC	Electric Service	163.93
09/05/2019	1235	Salado Water Supply Corporation	Water Purchased	169.29
09/05/2019	1236	CH2MHILL OMI, DBA Jacobs	October 2019 Contracted Services	13,410.00
09/09/2019	1237	Our Energy, LLC	Electric Service 111 Royal St.	230.49
09/09/2019	1238	Our Energy, LLC	Electric Service 1401 Shepherd Drive	2,719.92
09/25/2019	1239	Matous Construction Ltd	Final Payment	20,000.00
				<u>36,693.63</u>
				<u>36,693.63</u>

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of September 30, 2019

	<u>Sep 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	120,799.69
Total Checking/Savings	<u>120,799.69</u>
Total Current Assets	<u>120,799.69</u>
TOTAL ASSETS	<u>120,799.69</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	81,206.19
Net Income	39,593.50
Total Equity	<u>120,799.69</u>
TOTAL LIABILITIES & EQUITY	<u>120,799.69</u>

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

	Sep 19	Oct '18 - Sep 19	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	3,154.40	781,644.82	774,448.93	100.93%
4100 · Interest Income	99.92	6,074.71	4,600.05	132.06%
Total Income	3,254.32	787,719.53	779,048.98	101.11%
Expense				
6105 · 2015 Bond Principal	0.00	355,000.00	355,000.00	100.0%
6106 · 2015 Bond Interest	0.00	221,088.00	221,088.00	100.0%
6107 · 2018 Bond Principal	0.00	75,000.00	75,000.00	100.0%
6108 · 2018 Bond Interest	0.00	97,038.03	97,038.00	100.0%
Total Expense	0.00	748,126.03	748,126.00	100.0%
Net Ordinary Income	3,254.32	39,593.50	30,922.98	128.04%
Net Income	3,254.32	39,593.50	30,922.98	128.04%

Village of Salado - 300 Interest and Sinking Fund Check Register

As of September 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 September 30, 2019

	<u>Sep 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x700	189,034.06
Total Checking/Savings	<u>189,034.06</u>
Other Current Assets	
Due from General Fund	937.50
Total Other Current Assets	<u>937.50</u>
Total Current Assets	<u>189,971.56</u>
TOTAL ASSETS	<u>189,971.56</u>
LIABILITIES & EQUITY	
Equity	
Net Income	189,971.56
Total Equity	<u>189,971.56</u>
TOTAL LIABILITIES & EQUITY	<u>189,971.56</u>

Village of Salado- 550 Wastewater Impact Fees

Profit & Loss

October 2018 through September 2019

	<u>Oct '18 - Sep 19</u>
Income	
Impact Fee Revenue	190,090.64
Interest Income	126.05
Total Income	<u>190,216.69</u>
Expense	
Office Supplies	245.13
Total Expense	<u>245.13</u>
Net Income	<u><u>189,971.56</u></u>

Village of Salado- 550 Wastewater Impact Fees Check Register

As of September 30, 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>

Village of Salado- 500 Wastewater Customer Deposits

10/15/19

Balance Sheet

Accrual Basis

As of September 30, 2019

	<u>Sep 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	4,907.71
Total Checking/Savings	<u>4,907.71</u>
Total Current Assets	<u>4,907.71</u>
TOTAL ASSETS	<u>4,907.71</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	5,100.00
Total Other Current Liabilities	<u>5,100.00</u>
Total Current Liabilities	<u>5,100.00</u>
Total Liabilities	5,100.00
Equity	
Net Income	<u>-192.29</u>
Total Equity	<u>-192.29</u>
TOTAL LIABILITIES & EQUITY	<u>4,907.71</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2018 through September 2019

	<u>Oct '18 - Sep 19</u>
Income	
Interest Income	3.05
Total Income	<u>3.05</u>
Expense	
Office Supplies	195.34
Total Expense	<u>195.34</u>
Net Income	<u><u>-192.29</u></u>

Village of Salado- 500 Wastewater Customer Deposits Check Register

As of September 30, 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>

Village of Salado- 400 Wastewater System Revenue

10/15/19

Balance Sheet

Accrual Basis

As of September 30, 2019

	<u>Sep 30, 19</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon Account x353	15,906.90
Total Checking/Savings	<u>15,906.90</u>
Accounts Receivable	
Accounts Receivable	3,441.90
Total Accounts Receivable	<u>3,441.90</u>
Total Current Assets	<u>19,348.80</u>
TOTAL ASSETS	<u><u>19,348.80</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	15,210.18
Total Accounts Payable	<u>15,210.18</u>
Total Current Liabilities	<u>15,210.18</u>
Total Liabilities	15,210.18
Equity	
Net Income	4,138.62
Total Equity	<u>4,138.62</u>
TOTAL LIABILITIES & EQUITY	<u><u>19,348.80</u></u>

**Village of Salado- 400 Wastewater System Revenue
 Profit & Loss Budget Performance
 September 2019**

	<u>Sep 19</u>	<u>Oct '18 - Sep 19</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Interest Income	3.06	6.02		
Monthly Service Fees	5,680.52	19,621.12	21,068.00	93.13%
Total Income	<u>5,683.58</u>	<u>19,627.14</u>	<u>21,068.00</u>	<u>93.16%</u>
Expense				
Management Fees	109,876.00	109,876.00	82,996.00	132.39%
Office Supplies	16.50	265.64		
Repairs	1,530.25	1,530.25		
TCEQ Fees	0.00	0.00	1,000.00	0.0%
Utilities				
Utilities- Electric	19,586.06	19,615.26	16,000.00	122.6%
Utilities- Water	169.29	169.29	3,066.00	5.52%
Total Utilities	<u>19,755.35</u>	<u>19,784.55</u>	<u>19,066.00</u>	<u>103.77%</u>
Total Expense	<u>131,178.10</u>	<u>131,456.44</u>	<u>103,062.00</u>	<u>127.55%</u>
Net Ordinary Income	<u>-125,494.52</u>	<u>-111,829.30</u>	<u>-81,994.00</u>	<u>136.39%</u>
Other Income/Expense				
Other Income				
Transfer In From GF	115,967.92	115,967.92	81,994.00	141.44%
Total Other Income	<u>115,967.92</u>	<u>115,967.92</u>	<u>81,994.00</u>	<u>141.44%</u>
Net Other Income	<u>115,967.92</u>	<u>115,967.92</u>	<u>81,994.00</u>	<u>141.44%</u>
Net Income	<u><u>-9,526.60</u></u>	<u><u>4,138.62</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>

Village of Salado- 400 Wastewater System Revenue Check Register

As of September 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>