

## Village of Salado-General Fund

## Balance Sheet

01/11/19

As of December 31, 2018

Accrual Basis

	<u>Dec 31, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · FSB/BancorpSouth xxx3002	2,646.40
1002 · Horizon GF Operating xxx8101	864,282.41
1003 · Horizon Payroll xxx9962	1,005.58
1004 · Horizon Forfeiture xxx3514	2,306.49
1005 · Regent Bank Escrow- PD Vehicle	37,398.59
1099 · Petty Cash	100.00
<b>Total Checking/Savings</b>	<u>907,739.47</u>
<b>Other Current Assets</b>	
1100 · Investments	
1120 · TexPool	4,282.94
<b>Total 1100 · Investments</b>	<u>4,282.94</u>
1200 · Other receivables	
1212 · State Grant Receivable	7,500.00
1213 · Credit Card Payments Receivable	900.42
1215 · Property Tax Receivable	5,033.38
1217 · Franchise Fee Receivable	14,127.99
1218 · Sales Tax Receivable	36,318.71
<b>Total 1200 · Other receivables</b>	<u>63,880.50</u>
1205 · Due To/From Other Funds	
1206 · Due From Fund 200 - Hotel/Motel	8,014.70
<b>Total 1205 · Due To/From Other Funds</b>	<u>8,014.70</u>
1600 · Prepaid Expenses	250.00
<b>Total Other Current Assets</b>	<u>76,428.14</u>
<b>Total Current Assets</b>	<u>984,167.61</u>
<b>Fixed Assets</b>	
1700 · Land	45,576.83
1705 · Building	368,943.11
1710 · Vehicles	222,240.67
1720 · Park Equipment	72,861.61
1725 · Furniture & Fixtures	14,646.20
1730 · Machinery & Equipment	120,060.56
1740 · Infrastructure	844,449.14
1799 · Accumulated Depreciation	-518,733.60
<b>Total Fixed Assets</b>	<u>1,170,044.52</u>
<b>Other Assets</b>	
1900 · Cash and Investments - Restrict	
1903 · Restricted Funds, Equipment	48,000.00
<b>Total 1900 · Cash and Investments - Restrict</b>	<u>48,000.00</u>
<b>Total Other Assets</b>	<u>48,000.00</u>
<b>TOTAL ASSETS</b>	<u><u>2,202,212.13</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	24,610.92
<b>Other Current Liabilities</b>	
2100 · Payroll Liabilities	5,678.48
2200 · Due to other funds	
2201 · Due to I&S	34,380.56

## Village of Salado-General Fund

01/11/19

## Balance Sheet

Accrual Basis

As of December 31, 2018

	<u>Dec 31, 18</u>
Total 2200 · Due to other funds	34,380.56
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	37,273.85
2860 · Reserved LEOSE funds	229.80
2862 · Reserved- Technology Fund	3,056.64
2863 · Reserved- Main Street Improv.	4,890.63
Total Other Current Liabilities	208,805.07
Total Current Liabilities	233,415.99
Long Term Liabilities	
2910 · Compensated Absences	16,892.61
Total Long Term Liabilities	16,892.61
Total Liabilities	250,308.60
Equity	
32000 · Retained Earnings	1,812,735.59
Net Income	139,167.94
Total Equity	1,951,903.53
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,202,212.13</u></b>

**VILLAGE OF SALADO, TEXAS**  
**FUND BALANCE- GENERAL FUND**  
**As of December 31, 2018**

**Current Assets:**

Cash and Cash Equivalents	\$ 907,739.47
Investments	\$ 4,282.94
Receivables	\$ 72,145.20
<b>Total Current Assets</b>	<u><u>\$ 984,167.61</u></u>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ 24,610.92
Payroll Liabilities	\$ 5,678.48
Intergovernmental Payable	\$ 34,380.56
Deferred Revenues	\$ 4,561.47
Compensated Absences	\$ 16,892.61
<b>Total Liabilities</b>	<u><u>\$ 86,124.04</u></u>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 164,184.56
Committed Fund Balances	
Public Works	\$ 293,543.60
Future Grant Matches	\$ 183,464.75
Wastewater Operations	\$ 256,850.65
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<u><u>\$ 898,043.57</u></u>

<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 984,167.61</u></u>
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**Village of Salado-General Fund**  
**Profit & Loss Budget Performance**  
December 2018

	Dec 18	Oct - Dec 18	Annual Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · GENERAL FUND REVENUE</b>				
<b>4100 · Tax Revenue</b>				
4115 · Property Taxes	17,257.74	245,456.58	372,317.00	65.93%
4120 · Sales Tax Earned	37,498.74	123,147.69	407,700.00	30.21%
4130 · Mixed Beverages	0.00	4,039.39	18,000.00	22.44%
<b>Total 4100 · Tax Revenue</b>	<b>54,756.48</b>	<b>372,643.66</b>	<b>798,017.00</b>	<b>46.7%</b>
<b>4150 · Franchise Fees</b>				
4160 · Electric Franchise	0.00	0.00	115,000.00	0.0%
4165 · Telephone Franchise	0.00	5,424.37	30,500.00	17.79%
4170 · Waste Disposal Franchise Fee	0.00	4,222.88	18,400.00	22.95%
4175 · Cable Franchise	0.00	99.54	23,000.00	0.43%
4180 · Water Franchise	0.00	10,617.87	28,000.00	37.92%
<b>Total 4150 · Franchise Fees</b>	<b>0.00</b>	<b>20,364.66</b>	<b>214,900.00</b>	<b>9.48%</b>
<b>4200 · Licenses, Permits, and Fees</b>				
4210 · Sign Permit / Misc	15.00	15.00	300.00	5.0%
4215 · Service Fees (Burn)	40.00	100.00	500.00	20.0%
4216 · Service Fees (Itinerant Vendor)	100.00	250.00	2,500.00	10.0%
4230 · Building Permit Fees	945.11	3,402.03	27,800.00	12.24%
4260 · Certificate of Occupancy	90.00	360.00	1,000.00	36.0%
4270 · Contractor Registration	350.00	600.00	5,000.00	12.0%
<b>Total 4200 · Licenses, Permits, and Fees</b>	<b>1,540.11</b>	<b>4,727.03</b>	<b>37,100.00</b>	<b>12.74%</b>
<b>4300 · Service Fees</b>				
4310 · Subdiv/Plats/Waivers/Exceptions	0.00	-500.00	24,200.00	-2.07%
4315 · Zoning/Variances	0.00	0.00	1,000.00	0.0%
4320 · Pace Park Rental Fees	5.00	285.00	4,800.00	5.94%
4330 · LEOSE	0.00	0.00	900.00	0.0%
4340 · Crash Report Fees	24.00	60.00	250.00	24.0%
<b>Total 4300 · Service Fees</b>	<b>29.00</b>	<b>-155.00</b>	<b>31,150.00</b>	<b>-0.5%</b>
<b>4700 · Investment and other income</b>				
4780 · Interest Income	884.04	2,529.26	8,000.00	31.62%
4790 · Other Income	2,177.60	2,193.24	1,000.00	219.32%
<b>Total 4700 · Investment and other income</b>	<b>3,061.64</b>	<b>4,722.50</b>	<b>9,000.00</b>	<b>52.47%</b>
4400 · Fines and Forfeitures	7,573.10	15,883.90	38,500.00	41.26%
<b>Total 4000 · GENERAL FUND REVENUE</b>	<b>66,960.33</b>	<b>418,186.75</b>	<b>1,128,667.00</b>	<b>37.05%</b>
<b>Total Income</b>	<b>66,960.33</b>	<b>418,186.75</b>	<b>1,128,667.00</b>	<b>37.05%</b>
<b>Expense</b>				
<b>GENERAL FUND EXPENDITURES</b>				
<b>5000 · ADMINISTRATION DEPARTMENT</b>				
5050 · Transfer Out- Stagecoach Sewer	0.00	13,200.00	13,200.00	100.0%
<b>5100 · Personnel Services</b>				
5101 · Village Administrator Salary	8,884.80	31,096.80	115,500.00	26.92%
5102 · City Secretary Salary	4,905.60	17,169.60	63,766.00	26.93%

**Village of Salado-General Fund**  
**Profit & Loss Budget Performance**  
December 2018

	Dec 18	Oct - Dec 18	Annual Budget	% of Budget
5121 · Payroll Tax- MC Admin	199.97	699.86	2,600.00	26.92%
5122 · Payroll Tax- SS Admin	855.00	2,992.51	11,115.00	26.92%
5123 · Payroll Tax- TWC Admin	0.00	0.00	324.00	0.0%
5126 · TMRS Contributions- Admin	977.74	3,422.09	12,710.00	26.92%
5127 · Health Care- Admin	1,274.42	3,655.68	14,714.64	24.84%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
<b>Total 5100 · Personnel Services</b>	<b>17,097.53</b>	<b>59,036.54</b>	<b>222,729.64</b>	<b>26.51%</b>
<b>5200 · Services</b>				
5201 · Meeting Expense	0.00	0.00	1,000.00	0.0%
5202 · Bell Co Health Svcs Contracts	0.00	0.00	5,465.00	0.0%
5203 · Printing Expense	0.00	0.00	750.00	0.0%
5204 · Telephone	825.08	1,590.19	5,268.00	30.19%
5205 · Equipment - Leased / Rented	295.77	887.31	3,650.00	24.31%
5206 · Interest Exp/Bank Fees	104.08	206.71	650.00	31.8%
5207 · BELLCAD	0.00	6,685.50	10,500.00	63.67%
5214 · Utilities	415.79	1,109.14	4,395.00	25.24%
5215 · Janitorial	237.00	791.00	3,804.00	20.79%
<b>Total 5200 · Services</b>	<b>1,877.72</b>	<b>11,269.85</b>	<b>35,482.00</b>	<b>31.76%</b>
<b>5216 · Professional Fees</b>				
5216-3 · Profess Fees - Accounting	2,170.00	6,195.00	35,900.00	17.26%
5216-4 · Profess Fees - Inspections	2,554.56	5,715.35	22,000.00	25.98%
5216-5 · Profess. Fees - Legal	0.00	7,038.50	35,000.00	20.11%
<b>Total 5216 · Professional Fees</b>	<b>4,724.56</b>	<b>18,948.85</b>	<b>92,900.00</b>	<b>20.4%</b>
<b>5300 · Other Services &amp; Charges</b>				
5301 · Election Expenses	0.00	0.00	3,500.00	0.0%
5304 · Office Supplies	312.31	1,057.79	3,500.00	30.22%
5305 · Postage	105.00	999.98	2,500.00	40.0%
5306 · Building Supplies	0.00	0.00	750.00	0.0%
5307 · Building & Equipment - R & M	269.00	1,052.00	3,500.00	30.06%
5309 · Website	0.00	0.00	1,150.00	0.0%
5310 · Public Notices	0.00	917.00	4,000.00	22.93%
5311 · Insurance (TML Property & GL)	0.00	23,666.26	25,000.00	94.67%
5312 · Dues and Subscriptions	100.00	1,047.00	2,000.00	52.35%
5313 · Training & Travel	0.00	588.74	1,500.00	39.25%
5319 · Technology	0.00	0.00	3,425.00	0.0%
5320 · Special Projects	5,000.00	5,000.00	8,500.00	58.82%
<b>Total 5300 · Other Services &amp; Charges</b>	<b>5,786.31</b>	<b>34,328.77</b>	<b>59,325.00</b>	<b>57.87%</b>
<b>5400 · Capital Outlay</b>				
5401 · Equipment (IT)	0.00	0.00	1,033.36	0.0%
<b>Total 5400 · Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>1,033.36</b>	<b>0.0%</b>
<b>Total 5000 · ADMINISTRATION DEPARTMENT</b>	<b>29,486.12</b>	<b>136,784.01</b>	<b>424,670.00</b>	<b>32.21%</b>
<b>5500 · DEVELOPMENT SERVICES DEPARTMENT</b>				
5501 · Personnel Services				
5502 · Director Salary	4,731.20	16,559.20	61,500.00	26.93%

**Village of Salado-General Fund**  
**Profit & Loss Budget Performance**  
December 2018

	Dec 18	Oct - Dec 18	Annual Budget	% of Budget
5503 · Payroll Tax- MC Dev Svcs	68.60	240.11	892.00	26.92%
5504 · Payroll Tax- SS Dev Svcs	293.34	1,026.68	3,813.00	26.93%
5505 · Payroll Tax- TWC Dev Svcs	0.00	0.00	162.00	0.0%
5506 · TMRS Contributions- Dev Svcs	335.44	1,174.04	4,361.00	26.92%
5507 · Health Care- Dev Svcs	627.15	1,838.85	7,874.50	23.35%
<b>Total 5501 · Personnel Services</b>	<b>6,055.73</b>	<b>20,838.88</b>	<b>78,602.50</b>	<b>26.51%</b>
<b>5600 · Other Services &amp; Charges</b>				
5601 · Travel & Training	55.32	137.72	500.00	27.54%
<b>Total 5600 · Other Services &amp; Charges</b>	<b>55.32</b>	<b>137.72</b>	<b>500.00</b>	<b>27.54%</b>
<b>5700 · Professional Fees</b>				
5701 · General Engineering	1,530.17	4,445.45	7,000.00	63.51%
5702 · Zoning/Annexation	0.00	0.00	1,500.00	0.0%
5703 · Engineering- Plat Review	780.07	1,320.13	12,500.00	10.56%
<b>Total 5700 · Professional Fees</b>	<b>2,310.24</b>	<b>5,765.58</b>	<b>21,000.00</b>	<b>27.46%</b>
<b>Total 5500 · DEVELOPMENT SERVICES DEPARTMENT</b>	<b>8,421.29</b>	<b>26,742.18</b>	<b>100,102.50</b>	<b>26.72%</b>
<b>6000 · PUBLIC SAFETY DEPARTMENT</b>				
<b>6001 · Fire Department</b>				
6002 · Contract	0.00	0.00	40,000.00	0.0%
6003 · Burn Fees	0.00	0.00	500.00	0.0%
<b>Total 6001 · Fire Department</b>	<b>0.00</b>	<b>0.00</b>	<b>40,500.00</b>	<b>0.0%</b>
<b>6200 · Police Department</b>				
<b>6201 · Personnel Services</b>				
6202 · Salary - Chief of Police	4,336.00	15,176.00	56,375.00	26.92%
6203 · Salary- Corporal	3,680.68	12,496.69	45,838.00	27.26%
6204 · Salary / Wages - Officers	7,380.00	22,490.55	115,128.00	19.54%
6205 · Officers - Overtime	2,885.62	5,162.01	7,000.00	73.74%
6206 · Longevity & Certif Pay	0.00	2,130.00	4,500.00	47.33%
6207 · Payroll Tax- MC PD	265.10	833.11	3,319.00	25.1%
6208 · Payroll Tax- SS PD	1,133.50	3,562.22	14,189.00	25.11%
6209 · Payroll Tax- TWC PD	31.55	49.13	810.00	6.07%
6210 · TMRS Contributions- PD	1,296.22	4,073.57	16,225.00	25.11%
6211 · Health Care- PD	3,222.80	7,669.95	39,371.40	19.48%
<b>Total 6201 · Personnel Services</b>	<b>24,231.47</b>	<b>73,643.23</b>	<b>302,755.40</b>	<b>24.32%</b>
<b>6212 · Services</b>				
6213 · Telephone	810.80	2,049.00	10,100.00	20.29%
6214 · Utilities	248.60	1,416.59	7,512.00	18.86%
6215 · Janitorial	150.00	450.00	1,800.00	25.0%
<b>Total 6212 · Services</b>	<b>1,209.40</b>	<b>3,915.59</b>	<b>19,412.00</b>	<b>20.17%</b>
<b>6216 · Other Services &amp; Charges</b>				
6217 · Ammunition	459.30	4,072.30	500.00	814.46%
6218 · Crime Prevention Supplies	0.00	0.00	500.00	0.0%
6219 · Auto Expenses	1,475.99	4,650.16	17,500.00	26.57%
6220 · Supplies	618.61	1,813.60	3,500.00	51.82%
6221 · Equipment Maintenance & Repair	119.00	443.00	2,000.00	22.15%

**Village of Salado-General Fund**  
**Profit & Loss Budget Performance**  
December 2018

	Dec 18	Oct - Dec 18	Annual Budget	% of Budget
6222 · Building R & M	0.00	0.00	1,000.00	0.0%
6223 · Dues & Subscriptions	0.00	162.00	4,000.00	4.05%
6224 · Animal Control	0.00	180.00	1,000.00	18.0%
<b>Total 6216 · Other Services &amp; Charges</b>	<b>2,672.90</b>	<b>11,321.06</b>	<b>30,000.00</b>	<b>37.74%</b>
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	1,198.00	7,850.00	15.26%
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	0.00	0.00	5,000.00	0.0%
6229 · Capital Outlay- IT	0.00	2,850.30	8,900.00	32.03%
<b>Total 6225 · Police - Capital Outlay</b>	<b>0.00</b>	<b>4,048.30</b>	<b>36,750.00</b>	<b>11.02%</b>
<b>Total 6200 · Police Department</b>	<b>28,113.77</b>	<b>92,928.18</b>	<b>388,917.40</b>	<b>23.89%</b>
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	1,500.00	6,000.00	25.0%
6552 · Prosecutor	0.00	1,245.18	5,000.00	24.9%
<b>Total 6550 · Professional Fees</b>	<b>500.00</b>	<b>2,745.18</b>	<b>11,000.00</b>	<b>24.96%</b>
6570 · Other Services & Charges				
6571 · Supplies	146.55	146.55	750.00	19.54%
6573 · Dues and Subscriptions	0.00	75.00	2,500.00	3.0%
6575 · Travel and Training	0.00	0.00	3,000.00	0.0%
<b>Total 6570 · Other Services &amp; Charges</b>	<b>146.55</b>	<b>221.55</b>	<b>6,250.00</b>	<b>3.55%</b>
<b>Total 6500 · Municipal Court</b>	<b>646.55</b>	<b>2,966.73</b>	<b>17,250.00</b>	<b>17.2%</b>
<b>Total 6000 · PUBLIC SAFETY DEPARTMENT</b>	<b>28,760.32</b>	<b>95,894.91</b>	<b>446,667.40</b>	<b>21.47%</b>
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,396.45	5,808.65	29,848.00	19.46%
7004 · Maintenance Worker- Overtime	21.53	107.65	1,400.00	7.69%
7005 · Payroll Tax- MC Maint	35.06	85.78	454.00	18.89%
7006 · Payroll Tax- SS Maint	149.92	366.81	1,938.00	18.93%
7007 · Payroll Tax- TWC Maint	0.00	0.00	162.00	0.0%
7008 · TMRS Contributions- Maint	171.44	419.48	2,216.00	18.93%
7009 · Healthcare- Maintenance	42.89	128.67	7,874.50	1.63%
7010 · Maint.- Certification Pay	0.00	0.00	900.00	0.0%
<b>Total 7001 · Personnel Services</b>	<b>2,817.29</b>	<b>6,917.04</b>	<b>44,792.50</b>	<b>15.44%</b>
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	1,150.00	0.0%
7017 · Telephone	0.00	130.44	780.00	16.72%
<b>Total 7015 · Other Services &amp; Charges</b>	<b>0.00</b>	<b>130.44</b>	<b>1,930.00</b>	<b>6.76%</b>
<b>Total 7000 · PUBLIC WORKS DEPARTMENT</b>	<b>2,817.29</b>	<b>7,047.48</b>	<b>46,722.50</b>	<b>15.08%</b>
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	110.59	318.21	1,410.00	22.57%
<b>Total 8001 · Services</b>	<b>110.59</b>	<b>318.21</b>	<b>1,410.00</b>	<b>22.57%</b>
8010 · Other Services & Charges				

**Village of Salado-General Fund  
 Profit & Loss Budget Performance  
 December 2018**

	Dec 18	Oct - Dec 18	Annual Budget	% of Budget
8011 · Supplies	226.44	1,572.05	3,500.00	44.92%
8012 · Auto Expenses	49.11	114.16	720.00	15.86%
8013 · Equipment Repair	0.00	50.50	2,000.00	2.53%
<b>Total 8010 · Other Services &amp; Charges</b>	<b>275.55</b>	<b>1,736.71</b>	<b>6,220.00</b>	<b>27.92%</b>
8030 · Capital Outlay- Parks	0.00	0.00	3,500.00	0.0%
<b>Total 8000 · PARKS DEPARTMENT</b>	<b>386.14</b>	<b>2,054.92</b>	<b>11,130.00</b>	<b>18.46%</b>
<b>9000 · STREET DEPARTMENT</b>				
9001 · Other Services & Charges				
9002 · Contract labor	960.00	960.00	10,000.00	9.6%
9003 · Signage	0.00	360.00	800.00	45.0%
9004 · Auto Expense	49.11	114.16	1,000.00	11.42%
9005 · Equipment Repair	0.00	0.00	500.00	0.0%
9006 · Street Supplies	751.15	4,446.75	7,234.60	61.47%
<b>Total 9001 · Other Services &amp; Charges</b>	<b>1,760.26</b>	<b>5,880.91</b>	<b>19,534.60</b>	<b>30.11%</b>
9050 · Services				
9051 · Utilities	1,361.17	4,614.40	13,840.00	33.34%
<b>Total 9050 · Services</b>	<b>1,361.17</b>	<b>4,614.40</b>	<b>13,840.00</b>	<b>33.34%</b>
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	0.00	0.00	60,000.00	0.0%
9500 · Capital Outlay - Other	0.00	0.00	6,000.00	0.0%
<b>Total 9500 · Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>66,000.00</b>	<b>0.0%</b>
<b>Total 9000 · STREET DEPARTMENT</b>	<b>3,121.43</b>	<b>10,495.31</b>	<b>99,374.60</b>	<b>10.56%</b>
<b>Total GENERAL FUND EXPENDITURES</b>	<b>72,992.59</b>	<b>279,018.81</b>	<b>1,128,667.00</b>	<b>24.72%</b>
<b>Total Expense</b>	<b>72,992.59</b>	<b>279,018.81</b>	<b>1,128,667.00</b>	<b>24.72%</b>
<b>Net Ordinary Income</b>	<b>-6,032.26</b>	<b>139,167.94</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>-6,032.26</b>	<b>139,167.94</b>	<b>0.00</b>	<b>100.0%</b>

Village of Salado-General Fund  
Check Register

Date	Num	Name	As of December 31, 2018	Memo	Amount
12/04/2018		Horizon Bank		Service Check on Check Returned	5.00
12/09/2018				Funds Transfer- Payroll	7,296.96
12/11/2018	2569	Bureau Veritas		Inspection Fees	2,035.36
12/11/2018	2570	Dell Marketing L.P.		PD Computers/Monitors (3)	2,850.30
12/11/2018	2571	Eagle Disposal		Utilities- Garbage	112.50
12/11/2018	2572	Fairway Sports Vehicles		Cart Rental 11/29/18 - 12/4/18	155.00
12/11/2018	2573	Fastsigns		Parking Signs	360.00
12/11/2018	2574	Fuelman		November Fuel Charges	735.55
12/11/2018	2575	Grande Communications Network LLC		High Speed Internet	125.99
12/11/2018	2576	GT Distributors		PD- Ammunition	228.91
12/11/2018	2577	InHouse Systems, Inc.		Alarm System Monitoring- PD- December 2018	19.95
12/11/2018	2578	Kasberg, Patrick & Associates		General Services November 2018	1,895.19
12/11/2018	2579	Keith's Ace Hardware		November Charges	178.53
12/11/2018	2580	Kristi Stegall		November 2018 Accounting Services	1,925.00
12/11/2018	2581	Miller Uniforms & Emblems		Balance Due on Account	1.97
12/11/2018	2582	Sam's Club		Sam's Purchases November 2018, Membership	761.48
12/11/2018	2583	Tax Appraisal District Of Bell County		2019 Taxing Unit Fee- Second Quarter (Based on Estimated Levy)	3,690.75
12/11/2018	2584	Texas Municipal Courts Association		Dues for Judge Engleking for FY 9/1/18 - 8/31/19	75.00
12/11/2018	2585	The Arbor Barber		Tree Removal, Chipping Fallen Tree	1,850.00
12/11/2018	2586	The Reinalt-Thomas Corporation		PD Vehicle Repairs, Unit 8	214.51
12/11/2018	2587	Verizon Wireless		Village Cell Phones	537.56
12/11/2018	2588	Jerre A. or Lanelle Smith		Deposit Refund 10/6/18	100.00
12/11/2018				Funds Transfer- I&S	365,595.65
12/11/2018				Funds Transfer- Payroll	22,048.39
12/19/2018	2589	Don G. Engleking		Judge Services January 2019	500.00
12/20/2018	2600	Lee, Christina M		Mileage Reimbursement, Office Supplies	63.35
12/20/2018	2590	Bojorquez Law Firm		Legal Services	3,247.09
12/20/2018	2591	Card Service Center		Credit Card Transactions November 2018	2,735.20
12/20/2018	2592	CenturyLink		PD Telephone	810.80
12/20/2018	2593	FP Mailing Solutions		For Postage Meter	105.00
12/20/2018	2594	GT Distributors		PD Supplies	459.30
12/20/2018	2595	InHouse Systems, Inc.		Alarm System Monitoring- PD- January 2019	19.95
12/20/2018	2596	Miller Uniforms & Emblems		PD Uniforms	227.47
12/20/2018	2597	The Reinalt-Thomas Corporation		18 Ford F150 Tire, Unit 9	332.16
12/20/2018	2598	TxTag		Toll Fees	5.15
12/20/2018	2599	CenturyLink		City Hall Telephone	825.08
12/20/2018	2601	P.J. Matamoros		Christmas Stroll Off Duty Deputy	160.00
12/20/2018	2602	Paul McCoy		Christmas Stroll Off Duty Deputy	160.00
12/20/2018	2603	Willie Dawkins		Christmas Stroll Off Duty Deputy	320.00
12/20/2018	2604	Willie Stephenson		Christmas Stroll Off Duty Deputy	320.00
12/21/2018	2605	Salado Water Supply Corporation		Utilities- Water	35.00
12/22/2018				Funds Transfer- Payroll	23,613.56
					<u>446,738.66</u>
					<u><b>446,738.66</b></u>

## Village of Salado, Hotel-Motel Fund

01/11/19

## Balance Sheet

Accrual Basis

As of December 31, 2018

	<u>Dec 31, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1005 · Horizon Operating xxx0314	103,247.89
<b>Total Checking/Savings</b>	<u>103,247.89</u>
<b>Other Current Assets</b>	
1200 · AR Taxes	8,529.50
1500 · Petty Cash	100.00
1100 · Investments	
1120 · TexPool	5,130.44
<b>Total 1100 · Investments</b>	<u>5,130.44</u>
<b>Total Other Current Assets</b>	<u>13,759.94</u>
<b>Total Current Assets</b>	<u>117,007.83</u>
<b>TOTAL ASSETS</b>	<b><u>117,007.83</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	-1,137.00
<b>Other Current Liabilities</b>	
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	8,014.70
<b>Total 2200 · Due To Other Funds</b>	<u>8,014.70</u>
2205 · Unearned Revenue	3,987.37
<b>Total Other Current Liabilities</b>	<u>18,677.07</u>
<b>Total Current Liabilities</b>	<u>17,540.07</u>
<b>Total Liabilities</b>	17,540.07
<b>Equity</b>	
32000 · Retained Earnings	99,487.75
Net Income	-19.99
<b>Total Equity</b>	<u>99,467.76</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>117,007.83</u></b>

**VILLAGE OF SALADO, TEXAS**  
**FUND BALANCE- HOTEL OCCUPANCY FUND**  
**As of December 31, 2018**

**Current Assets:**

Cash and Cash Equivalents	\$ 103,347.89
Investments	\$ 5,130.44
Receivables	\$ 8,529.50
<b>Total Current Assets</b>	<u><u>\$ 117,007.83</u></u>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ (1,137.00)
Intergovernmental Payable	\$ 8,014.70
Compensated Absences	\$ -
<b>Total Liabilities</b>	<u><u>\$ 6,877.70</u></u>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 10,345.51
Committed Fund Balance- Tourism Division Operations	\$ 93,109.62
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<u><u>\$ 110,130.13</u></u>

<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 117,007.83</u></u>
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**Village of Salado, Hotel-Motel Fund**  
**Profit & Loss Budget Performance**  
 December 2018

	Dec 18	Oct - Dec 18	Annual Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · HOT FUND REVENUE</b>				
4100 · County Hotel Occupancy Tax	0.00	0.00	7,000.00	0.0%
4200 · Occupancy Tax	5,288.66	41,306.11	210,000.00	19.67%
4300 · Other Income	97.58	300.87		
<b>Total 4000 · HOT FUND REVENUE</b>	<b>5,386.24</b>	<b>41,606.98</b>	<b>217,000.00</b>	<b>19.17%</b>
<b>Total Income</b>	<b>5,386.24</b>	<b>41,606.98</b>	<b>217,000.00</b>	<b>19.17%</b>
<b>Expense</b>				
<b>5000 · HOT FUND EXPENDITURES</b>				
<b>5001 · Personnel Services</b>				
5002 · Salary- Director	4,532.80	15,864.80	58,938.00	26.92%
5003 · Wages- Part Time Employees	814.88	2,424.13	23,400.00	10.36%
5004 · Payroll Tax- MC	77.54	265.19	1,194.00	22.21%
5005 · Payroll Tax- SS	331.56	1,133.91	5,104.00	22.22%
5006 · Payroll Tax- TWC	14.66	43.63	162.00	26.93%
5007 · TMRS Contribution	321.38	1,124.83	4,179.00	26.92%
5008 · Health Care	625.88	1,835.04	7,874.00	23.31%
<b>Total 5001 · Personnel Services</b>	<b>6,718.70</b>	<b>22,691.53</b>	<b>100,851.00</b>	<b>22.5%</b>
<b>5050 · Other Charges &amp; Services</b>				
5051 · Lease- Visitors Center	1,987.00	5,961.00	24,588.00	24.24%
5052 · Marketing	1,349.00	11,510.22	70,000.00	16.44%
5053 · Office Supplies	0.00	0.00	600.00	0.0%
5054 · Arts- Public Art League	0.00	0.00	6,500.00	0.0%
5055 · Printing	0.00	152.58	2,000.00	7.63%
5056 · Postage	0.00	15.64	1,500.00	1.04%
5057 · Dues & Subscriptions	0.00	0.00	1,200.00	0.0%
5058 · Travel & Training	0.00	0.00	2,500.00	0.0%
5059 · Vehicle Maintenance	0.00	0.00	1,000.00	0.0%
<b>Total 5050 · Other Charges &amp; Services</b>	<b>3,336.00</b>	<b>17,639.44</b>	<b>109,888.00</b>	<b>16.05%</b>
<b>5100 · Capital Outlay</b>				
5101 · Capital Outlay- Technology	1,296.00	1,296.00	1,500.00	86.4%
<b>Total 5100 · Capital Outlay</b>	<b>1,296.00</b>	<b>1,296.00</b>	<b>1,500.00</b>	<b>86.4%</b>
<b>Total 5000 · HOT FUND EXPENDITURES</b>	<b>11,350.70</b>	<b>41,626.97</b>	<b>212,239.00</b>	<b>19.61%</b>
<b>Total Expense</b>	<b>11,350.70</b>	<b>41,626.97</b>	<b>212,239.00</b>	<b>19.61%</b>
<b>Net Ordinary Income</b>	<b>-5,964.46</b>	<b>-19.99</b>	<b>4,761.00</b>	<b>-0.42%</b>
<b>Net Income</b>	<b>-5,964.46</b>	<b>-19.99</b>	<b>4,761.00</b>	<b>-0.42%</b>

Village of Salado, Hotel-Motel Fund  
Check Register

Date	Num	Name	As of December 31, 2018	Amount
12/11/2018	1427	M&D Business Services	VW Hotel Cards	16.00
12/11/2018			Funds Transfer to General Fund	9,404.45
12/19/2018	1428	Salado Chamber of Commerce	January 2019 Visitor's Center Lease Payment	1,987.00
12/20/2018	1429	AJR Media Group	Digital Media Solutions- 4 Color, Domestic Programmatic, Web Display	2,083.37
12/20/2018	1430	DMN Media	Programmatic - Social Media	1,831.15
12/20/2018	1431	Visit Widget LLC	Visit Widget Plus Plan, Website Hosting & Support	998.00
				<u>16,319.97</u>
				<u><u>16,319.97</u></u>

## Village of Salado - 600 Sewer Fund

01/11/19

## Balance Sheet

Accrual Basis

As of December 31, 2018

	<u>Dec 31, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · Cash in Bank	2,719.36
<b>Total Checking/Savings</b>	<u>2,719.36</u>
<b>Accounts Receivable</b>	3,414.25
<b>Total Current Assets</b>	<u>6,133.61</u>
<b>Fixed Assets</b>	
1500 · Wastewater Treatment Facility	1,233,506.00
1520 · Improvements	5,857.08
1599 · Accumulated Depreciation	-31,674.00
<b>Total Fixed Assets</b>	<u>1,207,689.08</u>
<b>TOTAL ASSETS</b>	<u><u>1,213,822.69</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	730.00
<b>Other Current Liabilities</b>	
2300 · Sewer Deposits Payable	3,070.60
<b>Total Other Current Liabilities</b>	<u>3,070.60</u>
<b>Total Current Liabilities</b>	<u>3,800.60</u>
<b>Total Liabilities</b>	3,800.60
<b>Equity</b>	
32000 · Unrestricted Net Assets	1,210,456.44
Net Income	-434.35
<b>Total Equity</b>	<u>1,210,022.09</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>1,213,822.69</u></u>

**VILLAGE OF SALADO, TEXAS**  
**FUND BALANCE- STAGECOACH WASTEWATER FUND**  
**As of December 31, 2018**

**Current Assets:**

Cash and Cash Equivalents	\$ 2,719.36
Receivables	\$ 3,414.25
<b>Total Current Assets</b>	<u><u>\$ 6,133.61</u></u>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ 730.00
Intergovernmental Payable	\$ -
Customer Deposits Payable	\$ 3,070.60
<b>Total Liabilities</b>	<u><u>\$ 3,800.60</u></u>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ 2,333.01
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<u><u>\$ 2,333.01</u></u>

<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 6,133.61</u></u>
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Village of Salado - 600 Sewer Fund  
 Profit & Loss Budget Performance

December 2018

	Dec 18	Oct - Dec 18	Annual Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · STAGECOACH WW FUND REVENUE</b>				
4001 · Monthly Service Fee	1,533.75	4,601.25	11,745.00	39.18%
4005 · Transfers In From General Fund	0.00	13,200.00	13,200.00	100.0%
4010 · Other Revenue	4.13	23.85		
<b>Total 4000 · STAGECOACH WW FUND REVENUE</b>	<b>1,537.88</b>	<b>17,825.10</b>	<b>24,945.00</b>	<b>71.46%</b>
<b>Total Income</b>	<b>1,537.88</b>	<b>17,825.10</b>	<b>24,945.00</b>	<b>71.46%</b>
<b>Expense</b>				
<b>5000 · STAGECOACH WW FUND EXPENDITURES</b>				
<b>5300 · Other Charges &amp; Services</b>				
5301 · Contract Labor	0.00	7,000.00	14,140.00	49.51%
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	730.00	2,730.29	5,240.00	52.11%
5307 · Sludge Disposal	0.00	3,975.00	6,960.00	57.11%
5308 · Equipment - R & M	0.00	300.06	5,000.00	6.0%
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%
<b>Total 5300 · Other Charges &amp; Services</b>	<b>730.00</b>	<b>18,259.45</b>	<b>35,110.00</b>	<b>52.01%</b>
<b>Total 5000 · STAGECOACH WW FUND EXPENDITURES</b>	<b>730.00</b>	<b>18,259.45</b>	<b>35,110.00</b>	<b>52.01%</b>
<b>Total Expense</b>	<b>730.00</b>	<b>18,259.45</b>	<b>35,110.00</b>	<b>52.01%</b>
<b>Net Ordinary Income</b>	<b>807.88</b>	<b>-434.35</b>	<b>-10,165.00</b>	<b>4.27%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
<b>9000 · FROM UNRESTRICTED GF BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>10,165.00</b>	<b>0.0%</b>
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>10,165.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>10,165.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>807.88</b>	<b>-434.35</b>	<b>0.00</b>	<b>100.0%</b>

Village of Salado - 600 Sewer Fund  
**Check Register**  
As of December 31, 2018

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
12/11/2018	1305	Environmental Monitoring Laboratory, LLC	November 2018 Testing	905.00
				<u>905.00</u>
				<u><u>905.00</u></u>

## Village of Salado - 700 Permanent Improvement Bonds 2015

## Balance Sheet

As of December 31, 2018

	<u>Dec 31, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · Horizon MMA xxx9401	151.44
1002 · Horizon Bond Disbursement x8630	558,971.78
1003 · Horizon '18 Bond Proceeds x9230	<u>1,008,385.91</u>
<b>Total Checking/Savings</b>	1,567,509.13
<b>Other Current Assets</b>	
2205 · Due To/From EDA Grant Fund	<u>157,666.65</u>
<b>Total Other Current Assets</b>	<u>157,666.65</u>
<b>Total Current Assets</b>	1,725,175.78
<b>Fixed Assets</b>	
1500 · Bond Amort Costs & CIP	188,115.47
1501 · Accum Amort- Bond Amortization	-25,082.00
1530 · Wastewater Treatment Facility	705,030.93
1531 · Accum Depr- Depreciation WWTP	<u>-70,974.00</u>
<b>Total Fixed Assets</b>	<u>797,090.40</u>
<b>TOTAL ASSETS</b>	<b><u><u>2,522,266.18</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	<u>16,380.00</u>
<b>Total Current Liabilities</b>	16,380.00
<b>Long Term Liabilities</b>	
2500 · '15 Permanent Improvement Bonds	7,865,000.00
2501 · '18 Permanent Improvement Bonds	<u>2,350,000.00</u>
<b>Total Long Term Liabilities</b>	<u>10,215,000.00</u>
<b>Total Liabilities</b>	10,231,380.00
<b>Equity</b>	
32000 · Unrestricted Net Assets	-4,508,990.26
Net Income	<u>-3,200,123.56</u>
<b>Total Equity</b>	<u>-7,709,113.82</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>2,522,266.18</u></u></b>

## Village of Salado - 700 Permanent Improvement Bonds 2015

## Profit &amp; Loss

December 2018

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	<u>Dec 18</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	1,745.85
Total Income	1,745.85
Expense	
6151 · Special Studies	2,500.00
6157 · Design- Collection System-Other	6,350.00
6160 · Existing Plant Decommissioning	2,090.00
6162 · Construction-Lines/Lift Station	190,463.98
6164 · Const- Administration & Staking	3,870.00
6165 · On Site Representation	20,075.00
Total Expense	225,348.98
Net Ordinary Income	-223,603.13
Net Income	<u><u>-223,603.13</u></u>

Village of Salado - 700 Permanent Improvement Bonds 2015  
**Check Register**  
As of December 31, 2018

Date	Num	Name	Memo	Amount
12/11/2018	1178	Kasberg, Patrick & Associates, LP		9,082.50
12/11/2018	1179	Matous Construction Ltd		529,566.42
12/19/2018	1180	McLean Construction Inc.		190,463.98
12/20/2018	1181	Vanir Construction Management, Inc.		20,075.00
				<u>749,187.90</u>
				<u><b>749,187.90</b></u>

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of December 31, 2018

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	<u>Dec 31, 18</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · Horizon xxxx7846	537,777.70
<b>Total Checking/Savings</b>	<u>537,777.70</u>
<b>Other Current Assets</b>	
1200 · Due To/From General Fund	34,380.56
<b>Total Other Current Assets</b>	<u>34,380.56</u>
<b>Total Current Assets</b>	<u>572,158.26</u>
<b>TOTAL ASSETS</b>	<u><b>572,158.26</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	572,158.26
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>572,158.26</b></u>

**Village of Salado - 300 Interest and Sinking Fund  
 Profit & Loss Budget Performance  
 December 2018**

	Dec 18	Oct - Dec 18	Annual Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · Property Tax Revenue</b>	34,380.56	490,413.11	748,126.00	65.55%
<b>4100 · Interest Income</b>	356.28	538.96		
<b>Total Income</b>	34,736.84	490,952.07	748,126.00	65.62%
<b>Expense</b>				
<b>6105 · 2015 Bond Principal</b>	0.00	0.00	355,000.00	0.0%
<b>6106 · 2015 Bond Interest</b>	0.00	0.00	221,088.00	0.0%
<b>6107 · 2018 Bond Principal</b>	0.00	0.00	75,000.00	0.0%
<b>6108 · 2018 Bond Interest</b>	0.00	0.00	97,038.00	0.0%
<b>Total Expense</b>	0.00	0.00	748,126.00	0.0%
<b>Net Ordinary Income</b>	34,736.84	490,952.07	0.00	100.0%
<b>Net Income</b>	<b>34,736.84</b>	<b>490,952.07</b>	<b>0.00</b>	<b>100.0%</b>

Village of Salado - 300 Interest and Sinking Fund  
**Check Register**  
As of December 31, 2018

<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>