

Village of Salado-General Fund
Balance Sheet
As of February 28, 2018

	<u>Feb 28, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash In Bank FSBxxx3002	2,644.96
1002 · Horizon GF Operating xxx8101	770,811.20
1003 · Horizon Payroll xxx9962	2.21
1004 · Horizon Forfeiture xxx3514	1,384.53
1099 · Petty Cash	100.00
Total Checking/Savings	<u>774,942.90</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,214.78
Total 1100 · Investments	<u>4,214.78</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	848.32
1215 · Property Tax Receivable	5,033.38
1217 · Franchise Fee Receivable	14,127.99
1218 · Sales Tax Receivable	36,318.71
Total 1200 · Other receivables	<u>56,328.40</u>
1205 · Due To/From Other Funds	
1206 · Due From Fund 200 - Hotel/Motel	441.77
1208 · Due From Stagecoach Sewer Fund	2,257.94
1210 · Due To/From Grant Fund EDA	662.85
Total 1205 · Due To/From Other Funds	<u>3,362.56</u>
1600 · Prepaid Expenses	<u>250.00</u>
Total Other Current Assets	<u>64,155.74</u>
Total Current Assets	<u>839,098.64</u>
Fixed Assets	
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
Total Fixed Assets	<u>1,170,044.52</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>2,057,143.16</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	17,440.61
Other Current Liabilities	
2100 · Payroll Liabilities	176.00
2700 · Deferred Revenue	4,561.47
2800 · Reserve for Special Projects	118,733.64
2860 · Reserved LEOSE funds	229.80
2862 · Reserved- Technology Fund	3,056.64

Village of Salado-General Fund

Balance Sheet

As of February 28, 2018

	<u>Feb 28, 18</u>
2863 · Reserved- Main Street Improv.	<u>4,890.63</u>
Total Other Current Liabilities	<u>131,648.18</u>
Total Current Liabilities	149,088.79
Long Term Liabilities	
2910 · Compensated Absences	<u>16,892.61</u>
Total Long Term Liabilities	<u>16,892.61</u>
Total Liabilities	165,981.40
Equity	
32000 · Retained Earnings	1,712,122.19
Net Income	<u>179,039.57</u>
Total Equity	<u>1,891,161.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,057,143.16</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of February 28, 2018

Current Assets:

Cash and Cash Equivalents	\$ 775,192.90
Investments	\$ 4,214.78
Receivables	\$ 59,690.96
Total Current Assets	<u>\$ 839,098.64</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 17,440.61
Payroll Liabilities	\$ 176.00
Intergovernmental Payable	\$ -
Deferred Revenues	\$ 4,561.47
Compensated Absences	\$ 16,892.61
Total Liabilities	<u>\$ 39,070.69</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 3,286.44
Committed Fund Balances	
Public Works	\$ 318,696.60
Future Grant Matches	\$ 199,185.38
Wastewater Operations	\$ 278,859.53
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 800,027.95</u>

Total Liabilities and Fund Balances	<u>\$ 839,098.64</u>
--	-----------------------------

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

	Feb 18	Oct '17 - Feb 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	40,212.30	357,997.50	366,454.00	97.69%
4120 · Sales Tax Earned	49,490.54	206,313.99	387,000.00	53.31%
4130 · Mixed Beverages	0.00	8,976.66	15,000.00	59.84%
Total 4100 · Tax Revenue	89,702.84	573,288.15	768,454.00	74.6%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	0.00	130,000.00	0.0%
4165 · Telephone Franchise	221.76	433.24	30,500.00	1.42%
4170 · Waste Disposal Franchise Fee	2,281.80	5,777.82	16,500.00	35.02%
4175 · Cable Franchise	5,394.97	10,811.71	15,000.00	72.08%
4180 · Water Franchise	0.00	16,609.70	25,000.00	66.44%
Total 4150 · Franchise Fees	7,898.53	33,632.47	217,000.00	15.5%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	15.00	60.00	500.00	12.0%
4215 · Service Fees (Burn)	20.00	140.00	500.00	28.0%
4216 · Service Fees (Itinerant Vendor)	0.00	1,150.00	2,100.00	54.76%
4230 · Building Permit Fees	1,425.14	8,746.78	23,000.00	38.03%
4260 · Certificate of Occupancy	185.00	275.00	1,365.00	20.15%
4270 · Contractor Registration	815.00	3,525.00	4,000.00	88.13%
Total 4200 · Licenses, Permits, and Fees	2,460.14	13,896.78	31,465.00	44.17%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	395.04	2,433.37	20,000.00	12.17%
4315 · Zoning/Variances	0.00	200.00	1,250.00	16.0%
4320 · Pace Park Rental Fees	70.00	1,420.00	4,500.00	31.56%
4330 · LEOSE	911.24	911.24	900.00	101.25%
4340 · Crash Report Fees	24.10	108.10	250.00	43.24%
Total 4300 · Service Fees	1,400.38	5,072.71	26,900.00	18.86%
4700 · Investment and other income				
4780 · Interest Income	666.74	3,380.92	7,500.00	45.08%
4790 · Other Income	0.80	-626.35	1,000.00	-62.64%
Total 4700 · Investment and other income	667.54	2,754.57	8,500.00	32.41%
4400 · Fines and Forfeitures	3,040.10	2,823.51	25,000.00	11.29%
Total 4000 · GENERAL FUND REVENUE	105,169.53	631,468.19	1,077,319.00	58.62%
Total Income	105,169.53	631,468.19	1,077,319.00	58.62%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5050 · Transfer Out- Stagecoach Sewer	0.00	39,571.99	39,571.99	100.0%
5100 · Personnel Services				
5101 · Village Administrator Salary	8,076.80	44,422.40	105,000.00	42.31%
5102 · City Secretary Salary	4,785.60	26,320.80	62,200.00	42.32%

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

	Feb 18	Oct '17 - Feb 18	Annual Budget	% of Budget
5121 · Payroll Tax- MC Admin	186.51	1,025.78	2,424.40	42.31%
5122 · Payroll Tax- SS Admin	797.46	3,987.33	10,366.40	38.46%
5123 · Payroll Tax- TWC Admin	5.13	22.21	18.00	123.39%
5126 · TMRS Contributions- Admin	911.94	5,213.77	11,854.48	43.98%
5127 · Health Care- Admin	1,060.04	6,526.20	13,752.00	47.46%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	15,823.48	87,518.49	207,615.28	42.15%
5200 · Services				
5201 · Meeting Expense	0.00	98.50	1,000.00	9.85%
5202 · Bell Co Health Svcs Contracts	0.00	0.00	5,085.00	0.0%
5203 · Printing Expense	0.00	297.00	1,500.00	19.8%
5204 · Telephone	537.97	2,591.08	6,212.00	41.71%
5205 · Equipment - Leased / Rented	357.93	1,541.01	3,550.00	43.41%
5206 · Interest Exp/Bank Fees	35.45	284.60	500.00	56.92%
5207 · BELLCAD	2,555.45	8,051.45	9,000.00	89.46%
5214 · Utilities	382.01	1,692.21	4,059.00	41.69%
5215 · Janitorial	317.00	1,585.00	3,804.00	41.67%
Total 5200 · Services	4,185.81	16,140.85	34,710.00	46.5%
5216 · Professional Fees				
5216-1 · Profess Fees - Planning	0.00	0.00	1,500.00	0.0%
5216-3 · Profess Fees - Accounting	2,100.00	17,470.00	35,900.00	48.66%
5216-4 · Profess Fees - Inspections	2,938.48	8,681.34	20,130.00	43.13%
5216-5 · Profess. Fees - Legal	0.00	5,779.52	45,000.00	12.84%
Total 5216 · Professional Fees	5,038.48	31,930.86	102,530.00	31.14%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	0.00	5,000.00	0.0%
5304 · Office Supplies	485.76	2,070.10	3,550.00	58.31%
5305 · Postage	1,237.00	1,704.00	2,200.00	77.46%
5306 · Building Supplies	0.00	193.93	750.00	25.86%
5307 · Building & Equipment - R & M	201.50	1,355.50	15,500.00	8.75%
5309 · Website	0.00	0.00	1,150.00	0.0%
5310 · Public Notices	64.00	711.72	5,000.00	14.23%
5311 · Insurance (TML Property & GL)	-534.00	24,217.26	25,000.00	96.87%
5312 · Dues and Subscriptions	0.00	1,668.50	1,400.00	119.18%
5313 · Training & Travel	513.73	1,549.46	3,500.00	44.27%
5320 · Special Projects	0.00	5,000.00	8,000.00	62.5%
Total 5300 · Other Services & Charges	1,967.99	38,470.47	71,050.00	54.15%
5400 · Capital Outlay	0.00	7,196.32	8,000.00	89.95%
Total 5000 · ADMINISTRATION DEPARTMENT	27,015.76	220,828.98	463,477.27	47.65%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,616.00	25,388.00	60,000.00	42.31%
5503 · Payroll Tax- MC Dev Svcs	66.93	368.12	870.00	42.31%
5504 · Payroll Tax- SS Dev Svcs	286.19	1,430.96	3,720.00	38.47%

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

	Feb 18	Oct '17 - Feb 18	Annual Budget	% of Budget
5505 · Payroll Tax- TWC Dev Svcs	4.38	9.00	9.00	100.0%
5506 · TMRS Contributions- Dev Svcs	327.28	1,871.09	4,254.00	43.98%
5507 · Health Care- Dev Svcs	582.45	2,964.01	7,357.32	40.29%
Total 5501 · Personnel Services	5,883.23	32,031.18	76,210.32	42.03%
5600 · Other Services & Charges				
5601 · Travel & Training	71.07	174.11	500.00	34.82%
Total 5600 · Other Services & Charges	71.07	174.11	500.00	34.82%
5700 · Professional Fees				
5701 · General Engineering	0.00	6,869.22	5,000.00	137.38%
5702 · Zoning/Annexation	0.00	0.00	3,300.00	0.0%
5703 · Engineering- Plat Review	0.00	1,757.37	12,500.00	14.06%
Total 5700 · Professional Fees	0.00	8,626.59	20,800.00	41.47%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	5,954.30	40,831.88	97,510.32	41.87%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6002 · Contract	0.00	0.00	40,000.00	0.0%
6003 · Burn Fees	0.00	0.00	500.00	0.0%
Total 6001 · Fire Department	0.00	0.00	40,500.00	0.0%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	4,230.40	23,267.20	55,000.00	42.3%
6203 · Salary- Corporal	3,515.25	19,323.13	44,720.00	43.21%
6204 · Salary / Wages - Officers	8,640.00	47,655.00	112,320.00	42.43%
6205 · Officers - Overtime	837.00	3,058.50	7,000.00	43.69%
6206 · Longevity & Certif Pay	0.00	1,176.00	4,500.00	26.13%
6207 · Payroll Tax- MC PD	249.72	1,369.93	3,241.33	42.26%
6208 · Payroll Tax- SS PD	1,067.82	5,311.96	13,859.48	38.33%
6209 · Payroll Tax- TWC PD	17.22	33.99	45.00	75.53%
6210 · TMRS Contributions- PD	519.34	5,028.81	15,848.99	31.73%
6211 · Health Care- PD	3,548.03	16,765.56	36,786.00	45.58%
Total 6201 · Personnel Services	22,624.78	122,990.08	293,320.80	41.93%
6212 · Services				
6213 · Telephone	773.15	4,326.98	9,800.00	44.15%
6214 · Utilities	428.83	2,608.15	6,410.00	40.69%
6215 · Janitorial	150.00	750.00	1,800.00	41.67%
Total 6212 · Services	1,351.98	7,685.13	18,010.00	42.67%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	0.00	1,500.00	0.0%
6218 · Crime Prevention Supplies	0.00	0.00	500.00	0.0%
6219 · Auto Expenses	1,308.63	6,330.68	16,500.00	38.37%
6220 · Supplies	532.83	3,124.89	3,500.00	89.28%
6221 · Equipment Maintenance & Repair	119.00	2,151.34	2,000.00	107.57%
6222 · Building R & M	0.00	0.00	1,500.00	0.0%
6223 · Dues & Subscriptions	0.00	896.00	4,000.00	22.4%

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

	Feb 18	Oct '17 - Feb 18	Annual Budget	% of Budget
6224 · Animal Control	0.00	180.00	1,000.00	18.0%
Total 6216 · Other Services & Charges	1,960.46	12,682.91	30,500.00	41.58%
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	0.00	0.00	12,000.00	0.0%
6227 · Capital Outlay- PD Equipment	0.00	0.00	5,000.00	0.0%
Total 6225 · Police - Capital Outlay	0.00	0.00	17,000.00	0.0%
Total 6200 · Police Department	25,937.22	143,358.12	358,830.80	39.95%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	2,500.00	6,000.00	41.67%
6552 · Prosecutor	0.00	135.00	6,000.00	2.25%
Total 6550 · Professional Fees	500.00	2,635.00	12,000.00	21.96%
6570 · Other Services & Charges				
6571 · Supplies	13.95	13.95	500.00	2.79%
6573 · Dues and Subscriptions	0.00	0.00	2,100.00	0.0%
6575 · Travel and Training	0.00	2,450.00	1,500.00	163.33%
Total 6570 · Other Services & Charges	13.95	2,463.95	4,100.00	60.1%
Total 6500 · Municipal Court	513.95	5,098.95	16,100.00	31.67%
Total 6000 · PUBLIC SAFETY DEPARTMENT	26,451.17	148,457.07	415,430.80	35.74%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,240.00	12,240.00	29,120.00	42.03%
7004 · Maintenance Worker- Overtime	0.00	126.00	1,400.00	9.0%
7005 · Payroll Tax- MC Maint	32.48	179.31	422.24	42.47%
7006 · Payroll Tax- SS Maint	138.88	702.21	1,805.44	38.89%
7007 · Payroll Tax- TWC Maint	2.24	4.52	9.00	50.22%
7008 · TMRS Contributions- Maint	158.82	911.29	2,064.61	44.14%
7009 · Healthcare- Maintenance	128.67	170.87	7,357.32	2.32%
7010 · Maint.- Certification Pay	0.00	0.00	900.00	0.0%
Total 7001 · Personnel Services	2,701.09	14,334.20	43,078.61	33.28%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	1,150.00	0.0%
7017 · Telephone	63.91	370.76	735.00	50.44%
7018 · Maint - R & M (Bldg)	0.00	1,377.86	1,000.00	137.79%
Total 7015 · Other Services & Charges	63.91	1,748.62	2,885.00	60.61%
Total 7000 · PUBLIC WORKS DEPARTMENT	2,765.00	16,082.82	45,963.61	34.99%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	104.81	563.63	2,386.00	23.62%
Total 8001 · Services	104.81	563.63	2,386.00	23.62%
8010 · Other Services & Charges				
8011 · Supplies	209.73	706.30	3,500.00	20.18%
8012 · Auto Expenses	76.34	198.71	720.00	27.6%
8013 · Equipment Repair	0.00	0.00	2,000.00	0.0%

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

	Feb 18	Oct '17 - Feb 18	Annual Budget	% of Budget
Total 8010 · Other Services & Charges	286.07	905.01	6,220.00	14.55%
Total 8000 · PARKS DEPARTMENT	390.88	1,468.64	8,606.00	17.07%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract labor	0.00	0.00	1,000.00	0.0%
9003 · Signage	39.46	39.46	800.00	4.93%
9004 · Auto Expense	76.34	427.17	1,500.00	28.48%
9005 · Equipment Repair	0.00	856.00	1,000.00	85.6%
9006 · Street Supplies	1,073.14	3,648.03	9,500.00	38.4%
Total 9001 · Other Services & Charges	1,188.94	4,970.66	13,800.00	36.02%
9050 · Services				
9051 · Utilities	1,008.12	5,188.57	11,295.00	45.94%
Total 9050 · Services	1,008.12	5,188.57	11,295.00	45.94%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	12,300.00	14,600.00	66,236.00	22.04%
9502 · Main Street Improvements	0.00	0.00	5,000.00	0.0%
Total 9500 · Capital Outlay	12,300.00	14,600.00	71,236.00	20.5%
Total 9000 · STREET DEPARTMENT	14,497.06	24,759.23	96,331.00	25.7%
Total GENERAL FUND EXPENDITURES	77,074.17	452,428.62	1,127,319.00	40.13%
Total Expense	77,074.17	452,428.62	1,127,319.00	40.13%
Net Ordinary Income	28,095.36	179,039.57	-50,000.00	-358.08%
Other Income/Expense				
Other Income				
97000 · Use of Restricted Funds-Streets	0.00	0.00	50,000.00	0.0%
Total Other Income	0.00	0.00	50,000.00	0.0%
Net Other Income	0.00	0.00	50,000.00	0.0%
Net Income	28,095.36	179,039.57	0.00	100.0%

Village of Salado-General Fund
Transactions by Account
As of February 28, 2018

Date	Num	Name	Memo	Amount
02/01/2018	2194	The Reinalt-Thomas Corporation	PO# Wayne Cooley	636.73
02/02/2018	2209	Frank Coachman	Reimburse for Lighting, 10 LED Rope Light Kits	990.00
02/02/2018	2210	McPartland, Cara F	Reimbursement for Travel to Frisco TMCA Election Law Seminar 1/24/18 - 1/26/18	513.73
02/02/2018	2195	Cen-Tex SustainableCommunitiesPartnership	Annual Contribution	500.00
02/02/2018	2196	Cirro Energy	Utilities: Electric	1,971.66
02/02/2018	2197	CTACPSA	Chief Ashe 2018 Dues	27.00
02/02/2018	2198	Dell Marketing L.P.	Microsoft Office Home & Business 2016, Qty 6	1,214.34
02/02/2018	2199	Donald Allman, CPA	Audited Financial Statements FY 16-17	5,000.00
02/02/2018	2200	Group Mobile International	2 Tablet Batteries for PD	170.00
02/02/2018	2201	InHouse Systems, Inc.	Municipal Bldg Alarm System Monitoring- Feb/Mar/Apr 2018	59.85
02/02/2018	2202	Jani-King of Austin	Janitorial Services February 2018	467.00
02/02/2018	2203	Kwik Kopy	1500 #10 Logo Envelopes	297.00
02/02/2018	2204	Lowe's	Maintenance Supplies	32.86
02/02/2018	2205	Salado Water Supply Corporation	Utilities: Water	104.00
02/02/2018	2206	Sam's Club	January Purchases	354.11
02/02/2018	2207	TML MultiState Intergovernmental	Employee Health Care Coverage February 2018	5,735.66
02/02/2018	2208	Xerox Financial Services	Copier Lease January 2018	295.77
02/02/2018			Funds Transfer- Payroll	4,416.47
02/06/2018			Funds Transfer- Payroll	19,255.99
02/08/2018	2211	Bojorquez Law Firm	January Legal Services	4,675.50
02/08/2018	2212	Bureau Veritas	January Inspection Fees	1,316.37
02/08/2018	2213	Fuelman	January Fuel Charges	1,071.61
02/08/2018	2214	Grande Communications	Internet	125.99
02/08/2018	2215	Keith's Ace Hardware	January Purchases	259.18
02/08/2018	2216	Kristi Stegall	January 2018 Accounting Services	2,450.00
02/08/2018	2217	Michael Upton	Tree Trimming/Street Clearance	6,750.00
02/08/2018	2218	The Arbor Barber	Tree Trimming/Street Clearance	8,150.00
02/08/2018	2219	The Police and Sheriffs Press	3 ID Cards	47.49
02/08/2018	2220	Tyler Technologies	Court Training on InCode	2,250.00
02/08/2018	2221	Verizon Wireless	Village Cell Phones	536.95
02/14/2018			Funds Transfer- I&S	199,116.65
02/15/2018	2223	McPartland, Cara F	Reimburse for Office Supplies	27.04
02/15/2018	2225	Eagle Disposal	Utilities: Waste Disposal	112.50
02/15/2018	2226	Salado Village Voice Newspaper	Public Notice 2/8/18	64.00
02/20/2018			Funds Transfer- Payroll	18,280.18
02/20/2018	2228	Don G. Engleking	March 2018 Judge Services	500.00
02/26/2018	2239	Garrett Weston Glesser	Refund Overpayment- Citation No. 03928 2/13/18	2.90
02/26/2018	2240	Lee, Christina M	Mileage Reimbursement 1/17/18 through 2/6/18, 130.4 miles @ \$0.545/mile	71.07
02/26/2018	2241	Joe Ritchie	Refund of Professional Cost Deposit Balance	150.00
02/26/2018	2229	Aflac	Employee Paid Health Benefits	60.00
02/26/2018	2230	Building Officials Association of Texas	BOAT membership	50.00
02/26/2018	2231	Card Service Center	January Credit Card Transactions	2,576.98
02/26/2018	2232	CenturyLink	City Hall Telephone	369.30
02/26/2018	2233	Hall Signs	Street Signs	39.46
02/26/2018	2234	MCCI, LLC	Laserfiche Cloud Annual Subscription, Managed Services, Training, Project Mgmt Services	3,795.00
02/26/2018	2235	Texas Municipal Courts Education Center	Texas Class C and Fine-only Misdemeanor- Resourse Material	13.95
02/26/2018	2236	Troy Radio Service	PD Equipment Repairs	150.00
02/26/2018	2237	Xerox Financial Services	Copier Lease Payment	295.77
02/26/2018	2238	CenturyLink	PD Telephone	352.79
02/28/2018			Funds Transfer- Payroll	4,466.20
				300,169.05
				300,169.05

Village of Salado, Hotel-Motel Fund
Balance Sheet
As of February 28, 2018

	<u>Feb 28, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	99,704.45
Total Checking/Savings	<u>99,704.45</u>
Other Current Assets	
1200 · AR Taxes	8,529.50
1500 · Petty Cash	100.00
1100 · Investments	
1120 · TexPool	5,048.83
Total 1100 · Investments	<u>5,048.83</u>
Total Other Current Assets	<u>13,678.33</u>
Total Current Assets	<u>113,382.78</u>
TOTAL ASSETS	<u><u>113,382.78</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-1,987.00
Other Current Liabilities	
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	441.77
Total 2200 · Due To Other Funds	<u>441.77</u>
2205 · Unearned Revenue	3,987.37
Total Other Current Liabilities	<u>11,104.14</u>
Total Current Liabilities	<u>9,117.14</u>
Total Liabilities	9,117.14
Equity	
32000 · Retained Earnings	60,563.16
Net Income	43,702.48
Total Equity	<u>104,265.64</u>
TOTAL LIABILITIES & EQUITY	<u><u>113,382.78</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of February 28, 2018

Current Assets:

Cash and Cash Equivalents	\$ 99,804.45
Investments	\$ 5,048.83
Receivables	\$ 8,529.50
Total Current Assets	<u>\$ 113,382.78</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ (1,987.00)
Intergovernmental Payable	\$ 441.77
Compensated Absences	\$ -
Total Liabilities	<u>\$ (1,545.23)</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 10,825.30
Committed Fund Balance- Tourism Division Operations	\$ 97,427.71
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 114,928.01</u>

Total Liabilities and Fund Balances	<u>\$ 113,382.78</u>
--	-----------------------------

Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance
February 2018

	Feb 18	Oct '17 - Feb 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · HOT FUND REVENUE				
4100 · County Hotel Occupancy Tax	0.00	777.86	7,000.00	11.11%
4200 · Occupancy Tax	31,072.86	76,495.19	160,000.00	47.81%
4300 · Other Income	81.71	786.64	0.00	100.0%
Total 4000 · HOT FUND REVENUE	31,154.57	78,059.69	167,000.00	46.74%
Total Income	31,154.57	78,059.69	167,000.00	46.74%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	0.00	12,437.50	65,000.00	19.14%
5003 · Wages- Part Time Employees	410.00	2,941.63		
5004 · Payroll Tax- MC	5.94	340.36	942.50	36.11%
5005 · Payroll Tax- SS	25.42	1,300.31	4,030.00	32.27%
5006 · Payroll Tax- TWC	0.41	2.95	9.00	32.78%
5007 · TMRS Contribution	0.00	1,546.00	4,608.50	33.55%
5008 · Health Care	0.00	1,146.46	7,357.32	15.58%
Total 5001 · Personnel Services	441.77	19,715.21	81,947.32	24.06%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,987.00	9,935.00	24,588.00	40.41%
5052 · Marketing	0.00	4,707.00	60,196.00	7.82%
5053 · Office Supplies	0.00	0.00	268.68	0.0%
Total 5050 · Other Charges & Services	1,987.00	14,642.00	85,052.68	17.22%
Total 5000 · HOT FUND EXPENDITURES	2,428.77	34,357.21	167,000.00	20.57%
Total Expense	2,428.77	34,357.21	167,000.00	20.57%
Net Ordinary Income	28,725.80	43,702.48	0.00	100.0%
Net Income	28,725.80	43,702.48	0.00	100.0%

Village of Salado, Hotel-Motel Fund
Check Register
As of February 28, 2018

Date	Num	Name	Memo	Credit
02/15/2018			Funds Transfer to GF	8,248.72
02/20/2018	1293	Salado Chamber of Commerce	March 2018- Visitors Center Lease	1,987.00
				<u>10,235.72</u>
				<u><u>10,235.72</u></u>

Village of Salado - 600 Sewer Fund

Balance Sheet

As of February 28, 2018

	<u>Feb 28, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash in Bank	27,054.49
Total Checking/Savings	<u>27,054.49</u>
Accounts Receivable	810.00
Total Current Assets	<u>27,864.49</u>
Fixed Assets	
1500 · Wastewater Treatment Facility	1,233,506.00
1520 · Improvements	5,857.08
1599 · Accumulated Depreciation	-31,674.00
Total Fixed Assets	<u>1,207,689.08</u>
TOTAL ASSETS	<u><u>1,235,553.57</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	3,993.38
Other Current Liabilities	
2200 · Due to General Fund	2,257.94
2300 · Sewer Deposits Payable	3,070.60
Total Other Current Liabilities	<u>5,328.54</u>
Total Current Liabilities	<u>9,321.92</u>
Total Liabilities	9,321.92
Equity	
32000 · Unrestricted Net Assets	1,202,612.20
Net Income	23,619.45
Total Equity	<u>1,226,231.65</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,235,553.57</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- STAGECOACH WASTEWATER FUND
As of February 28, 2018

Current Assets:

Cash and Cash Equivalents	\$ 27,054.49
Receivables	\$ 810.00
Total Current Assets	<u><u>\$ 27,864.49</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ -
Intergovernmental Payable	\$ 2,257.94
Customer Deposits Payable	\$ 3,070.60
Total Liabilities	<u><u>\$ 5,328.54</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ 22,535.95
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 22,535.95</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 27,864.49</u></u>
--	----------------------------

Village of Salado - 600 Sewer Fund
Profit & Loss Budget Performance
February 2018

	Feb 18	Oct '17 - Feb 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · STAGECOACH WW FUND REVENUE				
4001 · Monthly Service Fee	1,641.75	8,208.75	25,000.00	32.84%
4005 · Transfers In From General Fund	0.00	39,571.99	39,571.99	100.0%
4010 · Other Revenue	20.45	86.95		
Total 4000 · STAGECOACH WW FUND REVENUE	1,662.20	47,867.69	64,571.99	74.13%
Total Income	1,662.20	47,867.69	64,571.99	74.13%
Expense				
5000 · STAGECOACH WW FUND EXPENDITURES				
5100 · Utilities				
5101 · Electric	0.00	0.00	11,000.00	0.0%
5102 · Water	0.00	0.00	6,720.00	0.0%
Total 5100 · Utilities	0.00	0.00	17,720.00	0.0%
5200 · Professional Fees				
5201 · Profess Fees - Auditor	0.00	0.00	850.00	0.0%
5202 · Profess Fees - Legal	0.00	0.00	1,500.00	0.0%
Total 5200 · Professional Fees	0.00	0.00	2,350.00	0.0%
5300 · Other Charges & Services				
5301 · Contract Labor	5,232.00	12,296.00	30,000.00	40.99%
5302 · Auto Expenses	0.00	0.00	200.00	0.0%
5303 · Office Supplies	0.00	163.43	100.00	163.43%
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	3,825.00	10,000.00	38.25%
5307 · Sludge Disposal	795.00	3,180.00	12,000.00	26.5%
5308 · Equipment - R & M	381.49	655.87	8,000.00	8.2%
5310 · Insurance	0.00	2,257.94	2,400.00	94.08%
5311 · Training & Travel	0.00	0.00	1,500.00	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	7,138.49	24,248.24	64,500.00	37.59%
Total 5000 · STAGECOACH WW FUND EXPENDITURES	7,138.49	24,248.24	84,570.00	28.67%
Total Expense	7,138.49	24,248.24	84,570.00	28.67%
Net Ordinary Income	-5,476.29	23,619.45	-19,998.01	-118.11%
Other Income/Expense				
Other Income				
9000 · FROM UNRESTRICTED GF BALANCE	0.00	0.00	19,998.01	0.0%
Total Other Income	0.00	0.00	19,998.01	0.0%
Net Other Income	0.00	0.00	19,998.01	0.0%
Net Income	-5,476.29	23,619.45	0.00	100.0%

Village of Salado - 600 Sewer Fund
Check Register
As of February 28, 2018

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
02/01/2018	1254	Lawson Water & Wastewater Solutions	Plant Operations for January 2018	3,008.00
02/26/2018	1255	Environmental Monitoring Laboratory, LLC	January Testing	730.00
02/26/2018	1256	USA Bluebook	Chlorine, Testing Supplies	381.49
				<u>4,119.49</u>
				<u>4,119.49</u>

Village of Salado - 700 Permanent Improvement Bonds 2015

Balance Sheet

As of February 28, 2018

	<u>Feb 28, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon MMA xxx9401	4,026,047.54
1002 · Horizon Bond Disbursement x8630	2,377,885.12
Total Checking/Savings	<u>6,403,932.66</u>
Other Current Assets	
2205 · Due To/From EDA Grant Fund	408,963.12
Total Other Current Assets	<u>408,963.12</u>
Total Current Assets	6,812,895.78
Fixed Assets	
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	-70,974.00
Total Fixed Assets	<u>797,090.40</u>
TOTAL ASSETS	<u><u>7,609,986.18</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	31,956.03
Other Current Liabilities	
2200 · Due to General Fund	662.85
Total Other Current Liabilities	<u>662.85</u>
Total Current Liabilities	32,618.88
Long Term Liabilities	
2500 · '15 Permanent Improvement Bonds	7,865,000.00
Total Long Term Liabilities	<u>7,865,000.00</u>
Total Liabilities	7,897,618.88
Equity	
32000 · Unrestricted Net Assets	135,646.26
Net Income	-423,278.96
Total Equity	<u>-287,632.70</u>
TOTAL LIABILITIES & EQUITY	<u><u>7,609,986.18</u></u>

Village of Salado - 700 Permanent Improvement Bonds 2015
Profit & Loss Budget Performance
 February 2018

	Feb 18	Oct '17 - Feb 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Interest Income	5,183.47	28,308.57		
Total Income	5,183.47	28,308.57		
Expense				
6150 · Bond Issuance Fees	0.00	0.00	154,912.00	0.0%
6151 · Special Studies	7,906.03	20,611.08	60,818.00	33.89%
6152 · State/Fed Clearances, Permit	0.00	0.00	25,125.00	0.0%
6153 · Land Acquisition	0.00	0.00	15,000.00	0.0%
6154 · Easements/ROW/Boundary Survey	0.00	0.00	63,487.00	0.0%
6155 · Design -WW Plant/Discharge Line	0.00	0.00	183,354.00	0.0%
6156 · Design-Royal Street	0.00	2,830.00	34,590.00	8.18%
6159 · Electrical Eng & Geotech	0.00	0.00	75,300.00	0.0%
6160 · Existing Plant Decommissioning	0.00	0.00	162,800.00	0.0%
6161 · Bidding and Award	0.00	25,594.23	22,500.00	113.75%
6162 · Construction-Lines/Lift Station	0.00	0.00	2,230,000.00	0.0%
6163 · Const- Plant, Discharge Line	0.00	343,892.03	2,649,700.00	12.98%
6164 · Const- Administration & Staking	0.00	28,637.50	65,400.00	43.79%
6165 · On Site Representation	24,050.00	26,250.00	100,000.00	26.25%
6166 · Plan Review	0.00	0.00	6,391.00	0.0%
6167 · Buildings and Equipment	0.00	0.00	250,000.00	0.0%
6168 · Other	0.00	3,772.69	88,064.00	4.28%
Total Expense	31,956.03	451,587.53	6,187,441.00	7.3%
Net Ordinary Income	-26,772.56	-423,278.96	-6,187,441.00	6.84%
Net Income	-26,772.56	-423,278.96	-6,187,441.00	6.84%

Village of Salado - 700 Permanent Improvement Bonds 2015
Check Register
As of February 28, 2018

Date	Num	Name	Memo	Amount
02/02/2018	1108	HDR Engineering, Inc.	Wastewater Rate and Impact Fee Development	3,448.08
02/02/2018	1109	Vanir Construction Management, Inc.	Proferssional Services 12/1/17 to 12/31/17	2,200.00
02/08/2018	1110	Kasberg, Patrick & Associates, LP	January Engineering Services	28,202.69
02/08/2018	1111	Bojorquez Law Firm	Legal Services January 2018	158.51
02/27/2018	1112	Matous Construction Ltd	Project 0.200 MGD Wastewater Treatment Plant	231,325.00
02/27/2018	1113	McLean Construction Inc.	Wastewater Collection System Improvements	112,567.03
				<u>377,901.31</u>
				<u>377,901.31</u>

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of February 28, 2018

	<u>Feb 28, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	484,733.48
Total Checking/Savings	<u>484,733.48</u>
Total Current Assets	<u>484,733.48</u>
TOTAL ASSETS	<u>484,733.48</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	41,017.62
Net Income	443,715.86
Total Equity	<u>484,733.48</u>
TOTAL LIABILITIES & EQUITY	<u>484,733.48</u>

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

	Feb 18	Oct '17 - Feb 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	62,712.77	558,322.16	576,231.00	96.89%
4100 · Interest Income	377.54	1,009.20		
Total Income	63,090.31	559,331.36	576,231.00	97.07%
Expense				
6105 · Bond Principal	0.00	0.00	345,000.00	0.0%
6125 · Bond Interest	115,615.50	115,615.50	231,231.00	50.0%
Total Expense	115,615.50	115,615.50	576,231.00	20.06%
Net Ordinary Income	-52,525.19	443,715.86	0.00	100.0%
Net Income	-52,525.19	443,715.86	0.00	100.0%

Village of Salado - 300 Interest and Sinking Fund
Check Register
As of February 28, 2018

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
02/27/2018	Wire	Wilmington Trust	Interest Payment on Debt	115,615.50
				<u>115,615.50</u>
				<u><u>115,615.50</u></u>