

Village of Salado-General Fund

06/15/18

Balance Sheet

Accrual Basis

As of May 31, 2018

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash In Bank FSBxxx3002	2,645.60
1002 · Horizon GF Operating xxx8101	795,547.88
1003 · Horizon Payroll xxx9962	5,082.56
1004 · Horizon Forfeiture xxx3514	1,385.40
1099 · Petty Cash	100.00
Total Checking/Savings	<u>804,761.44</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,232.14
Total 1100 · Investments	<u>4,232.14</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	1,237.22
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>56,717.30</u>
1205 · Due To/From Other Funds	
1206 · Due From Fund 200 - Hotel/Motel	13,292.52
Total 1205 · Due To/From Other Funds	<u>13,292.52</u>
1600 · Prepaid Expenses	<u>250.00</u>
Total Other Current Assets	<u>74,491.96</u>
Total Current Assets	<u>879,253.40</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>2,097,297.92</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	10,684.69
Other Current Liabilities	
2100 · Payroll Liabilities	-701.17
2111 · Direct Deposit Liabilities	-16,239.30
2200 · Due to other funds	
2201 · Due to I&S	517.69

Village of Salado-General Fund

Balance Sheet

As of May 31, 2018

06/15/18

Accrual Basis

	<u>May 31, 18</u>
Total 2200 · Due to other funds	517.69
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
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	115,049.40
Total Current Liabilities	125,734.09
Long Term Liabilities	
2910 · Compensated Absences	16,892.61
Total Long Term Liabilities	16,892.61
Total Liabilities	142,626.70
Equity	
32000 · Retained Earnings	1,712,068.19
Net Income	242,603.03
Total Equity	1,954,671.22
TOTAL LIABILITIES & EQUITY	<u>2,097,297.92</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 804,761.44
Investments	\$ 4,232.14
Receivables	\$ 70,259.82
Total Current Assets	<u>\$ 879,253.40</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 10,684.69
Payroll Liabilities	\$ (16,940.47)
Intergovernmental Payable	\$ 517.69
Deferred Revenues	\$ 4,561.47
Compensated Absences	\$ 16,892.61
Total Liabilities	<u>\$ 15,715.99</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 126,910.71
Committed Fund Balances	
Public Works	\$ 294,650.68
Future Grant Matches	\$ 184,156.68
Wastewater Operations	\$ 257,819.35
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 863,537.41</u>

Total Liabilities and Fund Balances	<u>\$ 879,253.40</u>
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Village of Salado-General Fund
Profit & Loss Budget Performance
May 2018

	May 18	Oct '17 - May 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	1,129.43	391,764.54	366,454.00	106.91%
4120 · Sales Tax Earned	46,475.43	313,402.51	387,000.00	80.98%
4130 · Mixed Beverages	0.00	11,969.03	15,000.00	79.79%
Total 4100 · Tax Revenue	47,604.86	717,136.08	768,454.00	93.32%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	110,375.61	130,000.00	84.9%
4165 · Telephone Franchise	11,922.62	12,444.46	30,500.00	40.8%
4170 · Waste Disposal Franchise Fee	2,045.02	8,023.26	16,500.00	48.63%
4175 · Cable Franchise	891.20	11,702.91	15,000.00	78.02%
4180 · Water Franchise	0.00	22,007.86	25,000.00	88.03%
Total 4150 · Franchise Fees	14,858.84	164,554.10	217,000.00	75.83%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	15.00	90.00	500.00	18.0%
4215 · Service Fees (Burn)	20.00	260.00	500.00	52.0%
4216 · Service Fees (Itinerant Vendor)	550.00	2,550.00	2,100.00	121.43%
4230 · Building Permit Fees	1,281.52	14,194.49	23,000.00	61.72%
4260 · Certificate of Occupancy	90.00	365.00	1,365.00	26.74%
4270 · Contractor Registration	450.00	4,605.00	4,000.00	115.13%
Total 4200 · Licenses, Permits, and Fees	2,406.52	22,064.49	31,465.00	70.12%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	8,996.64	12,930.01	20,000.00	64.65%
4315 · Zoning/Variances	305.00	505.00	1,250.00	40.4%
4320 · Pace Park Rental Fees	-90.00	2,935.00	4,500.00	65.22%
4330 · LEOSE	0.00	911.24	900.00	101.25%
4340 · Crash Report Fees	36.00	186.10	250.00	74.44%
Total 4300 · Service Fees	9,247.64	17,467.35	26,900.00	64.93%
4700 · Investment and other income				
4780 · Interest Income	722.51	5,611.33	7,500.00	74.82%
4790 · Other Income	260.00	-276.35	1,000.00	-27.64%
Total 4700 · Investment and other income	982.51	5,334.98	8,500.00	62.76%
4400 · Fines and Forfeitures	5,813.30	15,171.79	25,000.00	60.69%
Total 4000 · GENERAL FUND REVENUE	80,913.67	941,728.79	1,077,319.00	87.41%
Total Income	80,913.67	941,728.79	1,077,319.00	87.41%
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	8,480.80	69,056.80	105,000.00	65.77%
5102 · City Secretary Salary	4,785.60	40,677.60	62,200.00	65.4%

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

	May 18	Oct '17 - May 18	Annual Budget	% of Budget
5121 · Payroll Tax- MC Admin	192.38	1,591.16	2,424.40	65.63%
5122 · Payroll Tax- SS Admin	822.52	6,404.80	10,366.40	61.78%
5123 · Payroll Tax- TWC Admin	0.00	328.21	18.00	1,823.39%
5126 · TMRS Contributions- Admin	940.58	7,978.23	11,854.48	67.3%
5127 · Health Care- Admin	1,232.32	10,224.66	13,752.00	74.35%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	16,454.20	136,261.46	207,615.28	65.63%
5200 · Services				
5201 · Meeting Expense	217.66	316.16	1,000.00	31.62%
5202 · Bell Co Health Svcs Contracts	0.00	5,465.00	5,085.00	107.47%
5203 · Printing Expense	42.00	391.00	1,500.00	26.07%
5204 · Telephone	541.58	4,222.22	6,212.00	67.97%
5205 · Equipment - Leased / Rented	295.77	2,428.32	3,550.00	68.4%
5206 · Interest Exp/Bank Fees	78.43	446.98	500.00	89.4%
5207 · BELLCAD	2,748.00	10,799.45	9,000.00	119.99%
5214 · Utilities	356.72	2,602.90	4,059.00	64.13%
5215 · Janitorial	317.00	2,536.00	3,804.00	66.67%
Total 5200 · Services	4,597.16	29,208.03	34,710.00	84.15%
5216 · Professional Fees				
5216-1 · Profess Fees - Planning	0.00	0.00	1,500.00	0.0%
5216-3 · Profess Fees - Accounting	1,365.00	22,265.00	35,900.00	62.02%
5216-4 · Profess Fees - Inspections	461.52	14,194.97	20,130.00	70.52%
5216-5 · Profess. Fees - Legal	352.00	10,600.04	45,000.00	23.56%
Total 5216 · Professional Fees	2,178.52	47,060.01	102,530.00	45.9%
5300 · Other Services & Charges				
5301 · Election Expenses	370.00	882.00	5,000.00	17.64%
5304 · Office Supplies	419.02	2,922.63	3,550.00	82.33%
5305 · Postage	206.50	2,029.15	2,200.00	92.23%
5306 · Building Supplies	0.00	193.93	750.00	25.86%
5307 · Building & Equipment - R & M	257.00	2,071.00	15,500.00	13.36%
5309 · Website	0.00	0.00	1,150.00	0.0%
5310 · Public Notices	168.00	896.72	5,000.00	17.93%
5311 · Insurance (TML Property & GL)	0.00	24,217.26	25,000.00	96.87%
5312 · Dues and Subscriptions	299.00	2,367.50	1,400.00	169.11%
5313 · Training & Travel	0.00	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	1,719.52	42,129.65	71,050.00	59.3%
5400 · Capital Outlay				
5401 · Equipment (IT)	0.00	7,196.32	8,000.00	89.95%
Total 5400 · Capital Outlay	0.00	7,196.32	8,000.00	89.95%
Total 5000 · ADMINISTRATION DEPARTMENT	24,949.40	301,427.46	463,477.27	65.04%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,616.00	39,236.01	60,000.00	65.39%

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

	May 18	Oct '17 - May 18	Annual Budget	% of Budget
5503 · Payroll Tax- MC Dev Svcs	66.93	568.92	870.00	65.39%
5504 · Payroll Tax- SS Dev Svcs	286.19	2,289.54	3,720.00	61.55%
5505 · Payroll Tax- TWC Dev Svcs	0.00	162.00	9.00	1,800.0%
5506 · TMRS Contributions- Dev Svcs	327.28	2,852.93	4,254.00	67.07%
5507 · Health Care- Dev Svcs	605.85	4,781.56	7,357.32	64.99%
Total 5501 · Personnel Services	5,902.25	49,890.96	76,210.32	65.47%
5600 · Other Services & Charges				
5601 · Travel & Training	87.25	261.36	500.00	52.27%
Total 5600 · Other Services & Charges	87.25	261.36	500.00	52.27%
5700 · Professional Fees				
5701 · General Engineering	340.03	7,909.32	5,000.00	158.19%
5702 · Zoning/Annexation	0.00	0.00	3,300.00	0.0%
5703 · Engineering- Plat Review	2,152.72	4,150.11	12,500.00	33.2%
Total 5700 · Professional Fees	2,492.75	12,059.43	20,800.00	57.98%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	8,482.25	62,211.75	97,510.32	63.8%
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	4,230.40	35,958.40	55,000.00	65.38%
6203 · Salary- Corporal	3,526.00	29,793.63	44,720.00	66.62%
6204 · Salary / Wages - Officers	9,351.00	75,204.00	112,320.00	66.96%
6205 · Officers - Overtime	263.63	4,339.89	7,000.00	62.0%
6206 · Longevity & Certif Pay	0.00	1,176.00	4,500.00	26.13%
6207 · Payroll Tax- MC PD	251.89	2,123.83	3,241.33	65.52%
6208 · Payroll Tax- SS PD	1,077.00	8,535.46	13,859.48	61.59%
6209 · Payroll Tax- TWC PD	0.00	812.87	45.00	1,806.38%
6210 · TMRS Contributions- PD	928.65	7,103.72	15,848.99	44.82%
6211 · Health Care- PD	3,684.21	27,818.19	36,786.00	75.62%
Total 6201 · Personnel Services	23,312.78	192,865.99	293,320.80	65.75%
6212 · Services				
6213 · Telephone	808.88	6,738.85	9,800.00	68.76%
6214 · Utilities	633.40	4,389.36	6,410.00	68.48%
6215 · Janitorial	150.00	1,200.00	1,800.00	66.67%
Total 6212 · Services	1,592.28	12,328.21	18,010.00	68.45%
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	1,901.80	12,194.51	16,500.00	73.91%
6220 · Supplies	135.00	4,243.14	3,500.00	121.23%
6221 · Equipment Maintenance & Repair	119.00	2,508.34	2,000.00	125.42%

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

	May 18	Oct '17 - May 18	Annual Budget	% of Budget
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%
6224 · Animal Control	0.00	180.00	1,000.00	18.0%
Total 6216 · Other Services & Charges	2,155.80	20,021.99	30,500.00	65.65%
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	27,060.86	225,216.19	358,830.80	62.76%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	4,000.00	6,000.00	66.67%
6552 · Prosecutor	570.09	1,905.18	6,000.00	31.75%
Total 6550 · Professional Fees	1,070.09	5,905.18	12,000.00	49.21%
6570 · Other Services & Charges				
6571 · Supplies	652.39	666.34	500.00	133.27%
6573 · Dues and Subscriptions	2,101.26	2,131.26	2,100.00	101.49%
6575 · Travel and Training	0.00	2,772.18	1,500.00	184.81%
Total 6570 · Other Services & Charges	2,753.65	5,569.78	4,100.00	135.85%
Total 6500 · Municipal Court	3,823.74	11,474.96	16,100.00	71.27%
Total 6000 · PUBLIC SAFETY DEPARTMENT	30,884.60	276,691.15	415,430.80	66.6%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,240.00	18,960.00	29,120.00	65.11%
7004 · Maintenance Worker- Overtime	84.00	252.00	1,400.00	18.0%
7005 · Payroll Tax- MC Maint	33.70	278.58	422.24	65.98%
7006 · Payroll Tax- SS Maint	144.09	1,126.67	1,805.44	62.4%
7007 · Payroll Tax- TWC Maint	0.00	162.00	9.00	1,800.0%
7008 · TMRS Contributions- Maint	164.78	1,396.69	2,064.61	67.65%
7009 · Healthcare- Maintenance	42.89	299.54	7,357.32	4.07%
7010 · Maint.- Certification Pay	0.00	0.00	900.00	0.0%
Total 7001 · Personnel Services	2,709.46	22,475.48	43,078.61	52.17%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	1,150.00	0.0%
7017 · Telephone	67.83	569.08	735.00	77.43%
7018 · Maint - R & M (Bldg)	110.28	1,569.04	1,000.00	156.9%
Total 7015 · Other Services & Charges	178.11	2,138.12	2,885.00	74.11%
Total 7000 · PUBLIC WORKS DEPARTMENT	2,887.57	24,613.60	45,963.61	53.55%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	108.28	881.28	2,386.00	36.94%
Total 8001 · Services	108.28	881.28	2,386.00	36.94%
8010 · Other Services & Charges				
8011 · Supplies	285.28	1,562.66	3,500.00	44.65%

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

	May 18	Oct '17 - May 18	Annual Budget	% of Budget
8012 · Auto Expenses	97.73	471.87	720.00	65.54%
8013 · Equipment Repair	0.00	1,312.74	2,000.00	65.64%
Total 8010 · Other Services & Charges	383.01	3,347.27	6,220.00	53.82%
Total 8000 · PARKS DEPARTMENT	491.29	4,228.55	8,606.00	49.14%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract labor	0.00	0.00	1,000.00	0.0%
9003 · Signage	0.00	39.46	800.00	4.93%
9004 · Auto Expense	97.73	605.24	1,500.00	40.35%
9005 · Equipment Repair	0.00	856.00	1,000.00	85.6%
9006 · Street Supplies	0.00	5,464.63	9,500.00	57.52%
Total 9001 · Other Services & Charges	97.73	6,965.33	13,800.00	50.47%
9050 · Services				
9051 · Utilities	1,052.60	8,387.92	11,295.00	74.26%
Total 9050 · Services	1,052.60	8,387.92	11,295.00	74.26%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	0.00	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	0.00	14,600.00	71,236.00	20.5%
10300 · Supplies	0.00	0.00	0.00	0.0%
Total 9000 · STREET DEPARTMENT	1,150.33	29,953.25	96,331.00	31.09%
Total GENERAL FUND EXPENDITURES	68,845.44	699,125.76	1,127,319.00	62.02%
Total Expense	68,845.44	699,125.76	1,127,319.00	62.02%
Net Ordinary Income	12,068.23	242,603.03	-50,000.00	-485.21%
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%
Other Expense				
98000 · Transfers Out				
98001 · Xfer To Stagecoach WW Plant	0.00	0.00	0.00	0.0%
Total 98000 · Transfers Out	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	50,000.00	0.0%
Net Income	12,068.23	242,603.03	0.00	100.0%

Village of Salado-General Fund
Check Listing

As of May 31, 2018

Date	Num	Name	Memo	Amount
1002 · Horizon GF Operating xxx8101				
05/01/2018			Funds Transfer to Payroll	21,727.10
05/02/2018	Draft	Cirro Energy	Utilities: Electric	59.74
05/02/2018	Draft	Cirro Energy	Utilities: Electric	20.54
05/02/2018	Draft	Cirro Energy	Utilities: Electric	541.84
05/02/2018	Draft	Cirro Energy	Utilities: Electric	12.66
05/02/2018	Draft	Cirro Energy	Utilities: Electric	19.90
05/02/2018	Draft	Cirro Energy	Utilities: Electric	168.18
05/02/2018	Draft	Cirro Energy	Utilities: Electric	9.09
05/02/2018	Draft	Cirro Energy	Utilities: Electric	10.78
05/02/2018	Draft	Cirro Energy	Utilities: Electric	855.48
05/02/2018	Draft	Cirro Energy	Utilities: Electric	46.97
05/09/2018			Funds Transfer to Payroll	5,098.65
05/10/2018	2316	Grande Communications	Internet	114.99
05/10/2018	2317	InHouse Systems, Inc.	Utilities: Security	79.80
05/10/2018	2318	Jani-King of Austin	May Contracted Services	467.00
05/10/2018	2319	Just Say It!	Citizens Patrol Magnets	35.00
05/10/2018	2320	Kasberg, Patrick & Associates	April 2018 Services Provided	720.07
05/10/2018	2321	Kristi Stegall	April 2018 Services Provided	1,750.00
05/10/2018	2322	Lowe's	Asphalt Purchased	816.60
05/10/2018	2323	Miller Uniforms & Emblems	2 Base Shirts- Ashe	86.80
05/10/2018	2324	Salado Plumbing	Repairs- Men's Restroom	119.00
05/10/2018	2325	Salado Water Supply Corporation	Utilities: Water	104.81
05/10/2018	2326	Sam's Club	Sam's Purchases April 2018	344.92
05/10/2018	2327	The Reinalt-Thomas Corporation	Cooley- 4 Tires Explorer	999.43
05/10/2018	2328	TMPA Training	Matthew Hicks- May 14-15 Del Valle, TX Basic Background Investigations (3031	75.00
05/10/2018	2329	Verizon Wireless	Cell Phones	541.10
05/10/2018	2330	Miller Uniforms & Emblems	PD Uniforms- 8 Shirts	314.45
05/10/2018	2331	Megan Harcow	Pace Park Rental and Deposit Refund	450.00
05/10/2018	2332	OmniBase Services of Texas	FTA Fees 3rd QTR 2016	54.00
05/10/2018	2335	A-Excellence Wrecker Service	Flat Bed Tow on 5/1/18	356.00
05/10/2018	2336	Bojorquez Law Firm	April 2018 Services Provided	1,879.84
05/10/2018	2337	Davis & Stanton	PD Uniform Police Bars- Qty 6	57.00
05/10/2018	2338	Fuelman	April Fuel Charges, Acct BG114126	1,049.28
05/10/2018	2339	Keith's Ace Hardware	April Charges	161.80
05/12/2018			Funds Transfer to I&S	11,447.09
05/15/2018			Funds Transfer to Payroll	21,378.37
05/17/2018			Funds Transfer to Payroll	416.58
05/22/2018	2340	Aflac	Employee Paid Insurance	60.00
05/22/2018	2346	Lee, Christina M	Mileage and Supplies Reimbursement	116.78
05/22/2018	2341	Card Service Center	Credit Card Transactions April 2018	1,285.89
05/22/2018	2342	CenturyLink	PD Telephone	388.38
05/22/2018	2343	Don G. Engleking	June 2018 Judicial Services	500.00
05/22/2018	2344	Eagle Disposal	Utilities: Waste Disposal	112.50
05/22/2018	2345	CenturyLink	City Hall Telephone	373.00
05/29/2018			Funds Transfer to Payroll	22,456.58
05/30/2018			Funds Transfer to Payroll	5,077.79
05/31/2018	2353	McPartland, Cara F	Reimbursement- 5/17/18 Reception Expenses	100.63
05/31/2018	2347	Bell County Elections Administration	Equipment Rental- 2018 City/School Election	370.00

Village of Salado-General Fund
Check Listing

Date	Num	Name	As of May 31, 2018	Memo	Amount
05/31/2018	2348	Bureau Veritas	April Inspection Fees		3,585.53
05/31/2018	2349	Cirro Energy	Utilities: Electric		1,825.55
05/31/2018	2350	Jani-King of Austin	June Contracted Services		467.00
05/31/2018	2351	TML MultiState Intergovernmental	Employee Health Care Coverage June 2018		6,342.23
05/31/2018	2352	Xerox Financial Services	Lease Payment- Copier		295.77
Total 1002 · Horizon GF Operating xxx8101					<u>115,747.49</u>
					<u>115,747.49</u>

Village of Salado, Hotel-Motel Fund

06/15/18

Balance Sheet

Accrual Basis

As of May 31, 2018

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	97,656.41
Total Checking/Savings	<u>97,656.41</u>
Other Current Assets	
1200 · AR Taxes	8,529.50
1500 · Petty Cash	100.00
1100 · Investments	
1120 · TexPool	5,069.65
Total 1100 · Investments	<u>5,069.65</u>
Total Other Current Assets	<u>13,699.15</u>
Total Current Assets	<u>111,355.56</u>
TOTAL ASSETS	<u>111,355.56</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	13,292.52
Total 2200 · Due To Other Funds	<u>13,292.52</u>
2205 · Unearned Revenue	3,987.37
Total Other Current Liabilities	<u>23,954.89</u>
Total Current Liabilities	<u>21,967.89</u>
Total Liabilities	21,967.89
Equity	
32000 · Retained Earnings	60,563.16
Net Income	28,824.51
Total Equity	<u>89,387.67</u>
TOTAL LIABILITIES & EQUITY	<u>111,355.56</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 97,756.41
Investments	\$ 5,069.65
Receivables	\$ 8,529.50
Total Current Assets	<u>\$ 111,355.56</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ (1,987.00)
Intergovernmental Payable	\$ 13,292.52
Compensated Absences	\$ -
Total Liabilities	<u>\$ 11,305.52</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 9,337.50
Committed Fund Balance- Tourism Division Operations	\$ 84,037.54
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 100,050.04</u>

Total Liabilities and Fund Balances	<u>\$ 111,355.56</u>
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Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance
May 2018

	May 18	Oct '17 - May 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	22,210.39	111,361.66	160,000.00	69.6%
4300 · Other Income	95.55	1,061.37	0.00	100.0%
Total 4000 · HOT FUND REVENUE	22,305.94	113,200.89	167,000.00	67.79%
Total Income	22,305.94	113,200.89	167,000.00	67.79%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	4,422.40	25,704.70	65,000.00	39.55%
5003 · Wages- Part Time Employees	840.00	5,646.63		
5004 · Payroll Tax- MC	76.30	571.95	942.50	60.68%
5005 · Payroll Tax- SS	326.27	2,290.59	4,030.00	56.84%
5006 · Payroll Tax- TWC	17.91	230.98	9.00	2,566.44%
5007 · TMRS Contribution	313.54	2,486.62	4,608.50	53.96%
5008 · Health Care	604.58	3,564.78	7,357.32	48.45%
Total 5001 · Personnel Services	6,601.00	40,496.25	81,947.32	49.42%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,987.00	15,896.00	24,588.00	64.65%
5052 · Marketing	200.00	27,878.55	60,196.00	46.31%
5053 · Office Supplies	105.58	105.58	268.68	39.3%
Total 5050 · Other Charges & Services	2,292.58	43,880.13	85,052.68	51.59%
Total 5000 · HOT FUND EXPENDITURES	8,893.58	84,376.38	167,000.00	50.53%
Total Expense	8,893.58	84,376.38	167,000.00	50.53%
Net Ordinary Income	13,412.36	28,824.51	0.00	100.0%
Net Income	13,412.36	28,824.51	0.00	100.0%

Village of Salado, Hotel-Motel Fund
Check Listing
As of May 31, 2018

Date	Num	Name	Memo	Amount
1005 · Horizon Operating xxx0314				
05/10/2018	1302	TourTexas.com	4 Color, Content Plan, Web Display	3,145.00
05/10/2018	1303	Salado Community Foundation	Village's Portion of Glass River Design- Salado #2 Gateway Sign SB IH35	13,500.00
05/10/2018	1306	Salado Public Arts League	Reimburse- Rack Cards/Posters for Salado Artists Showcase at Capital 4/16/18-4/20/18	663.78
05/15/2018	Draft	Intuit	Checkstock	105.58
05/22/2018	1307	Salado Chamber of Commerce	Visitor's Center Lease- June 2018	1,987.00
05/31/2018	1308	Texas Fingerstyle Guitar Association	Free Concert 4/28/18 at Museum	200.00
Total 1005 · Horizon Operating xxx0314				<u>19,601.36</u>
TOTAL				<u><u>19,601.36</u></u>

Village of Salado - 600 Sewer Fund

06/15/18

Balance Sheet

Accrual Basis

As of May 31, 2018

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Cash in Bank	15,879.63
Total Checking/Savings	<u>15,879.63</u>
Accounts Receivable	
1230 · Accounts Receivable	990.00
Total Accounts Receivable	<u>990.00</u>
Total Current Assets	16,869.63
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>1,224,558.71</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	779.00
Other Current Liabilities	
2300 · Sewer Deposits Payable	3,070.60
Total Other Current Liabilities	<u>3,070.60</u>
Total Current Liabilities	<u>3,849.60</u>
Total Liabilities	3,849.60
Equity	
32000 · Unrestricted Net Assets	1,203,462.20
Net Income	17,246.91
Total Equity	<u>1,220,709.11</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,224,558.71</u></u>

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

Current Assets:

Cash and Cash Equivalents	\$ 15,879.63
Receivables	\$ 990.00
Total Current Assets	<u><u>\$ 16,869.63</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 779.00
Intergovernmental Payable	\$ -
Customer Deposits Payable	\$ 3,070.60
Total Liabilities	<u><u>\$ 3,849.60</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ 13,020.03
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 13,020.03</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 16,869.63</u></u>
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Village of Salado - 600 Sewer Fund
Profit & Loss Budget Performance
May 2018

	May 18	Oct '17 - May 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · STAGECOACH WW FUND REVENUE				
4001 · Monthly Service Fee	683.75	12,176.00	25,000.00	48.7%
4005 · Transfers In From General Fund	0.00	39,571.99	39,571.99	100.0%
4010 · Other Revenue	15.48	139.48		
Total 4000 · STAGECOACH WW FUND REVENUE	699.23	51,887.47	64,571.99	80.36%
Total Income	699.23	51,887.47	64,571.99	80.36%
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	0.00	17,192.00	30,000.00	57.31%
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	1,118.56	6,693.79	10,000.00	66.94%
5307 · Sludge Disposal	0.00	4,770.00	12,000.00	39.75%
5308 · Equipment - R & M	0.00	1,693.40	8,000.00	21.17%
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	1,118.56	34,640.56	64,500.00	53.71%
Total 5000 · STAGECOACH WW FUND EXPENDITURES	1,118.56	34,640.56	84,570.00	40.96%
Total Expense	1,118.56	34,640.56	84,570.00	40.96%
Net Ordinary Income	-419.33	17,246.91	-19,998.01	-86.24%
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	-419.33	17,246.91	0.00	100.0%

Village of Salado - 600 Sewer Fund
Check Listing
As of May 31, 2018

Date	Num	Name	Memo	Amount
1001 - Cash in Bank				
05/10/2018	1267	J-R Testing & Repair	Test Backflow Device	60.00
05/10/2018	1268	Lawson Water & Wastewater Solutions	Plant Operations for April 2018, Two Sludge Loads Additional	2,448.00
05/10/2018	1269	Salado Plumbing	New Valve Installed	85.00
05/10/2018	1270	Mission Communications, LLC	Annual Service Renewal	347.40
05/10/2018	1271	USA Bluebook	Testing	55.23
05/10/2018	1274	Environmental Monitoring Laboratory, LLC	April Testing	793.00
05/22/2018	1275	USA Bluebook	Supplies Purchased- Chlorine	161.95
05/31/2018	1276	USA Bluebook	Testing Materials	177.61
Total 1001 - Cash in Bank				<u>4,128.19</u>
TOTAL				<u>4,128.19</u>

Village of Salado - 700 Permanent Improvement Bonds 2015

06/15/18

Balance Sheet

Accrual Basis

As of May 31, 2018

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon MMA xxx9401	4,036,093.43
1002 · Horizon Bond Disbursement x8630	995,309.98
1003 · Horizon '18 Bond Proceeds x9230	<u>2,297,186.44</u>
Total Checking/Savings	7,328,589.85
Other Current Assets	
2205 · Due To/From EDA Grant Fund	<u>437,694.61</u>
Total Other Current Assets	<u>437,694.61</u>
Total Current Assets	7,766,284.46
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	<u>-70,974.00</u>
Total Fixed Assets	<u>797,090.40</u>
TOTAL ASSETS	<u><u>8,563,374.86</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	<u>595,661.10</u>
Total Current Liabilities	595,661.10
Long Term Liabilities	
2500 · '15 Permanent Improvement Bonds	7,865,000.00
2501 · '18 Permanent Improvement Bonds	<u>2,350,000.00</u>
Total Long Term Liabilities	<u>10,215,000.00</u>
Total Liabilities	10,810,661.10
Equity	
32000 · Unrestricted Net Assets	135,646.26
Net Income	<u>-2,382,932.50</u>
Total Equity	<u>-2,247,286.24</u>
TOTAL LIABILITIES & EQUITY	<u><u>8,563,374.86</u></u>

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

	May 18	Oct '17 - May 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4100 · Interest Income	5,223.95	43,343.68		
Total Income	5,223.95	43,343.68		
Expense				
6150 · Bond Issuance Fees	53,600.00	53,600.00	154,912.00	34.6%
6151 · Special Studies	2,587.00	30,646.88	60,818.00	50.39%
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	160.00	162,800.00	0.1%
6161 · Bidding and Award	0.00	25,594.23	22,500.00	113.75%
6162 · Construction-Lines/Lift Station	407,650.59	1,132,372.80	2,230,000.00	50.78%
6163 · Const- Plant, Discharge Line	473,527.49	967,056.18	2,649,700.00	36.5%
6164 · Const- Administration & Staking	38,465.00	114,912.50	65,400.00	175.71%
6165 · On Site Representation	21,712.50	93,212.50	100,000.00	93.21%
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	1,451.80	5,891.09	88,064.00	6.69%
Total Expense	998,994.38	2,426,276.18	6,187,441.00	39.21%
Net Ordinary Income	-993,770.43	-2,382,932.50	-6,187,441.00	38.51%
Net Income	-993,770.43	-2,382,932.50	-6,187,441.00	38.51%

Village of Salado - 700 Permanent Improvement Bonds 2015

Check Listing
As of May 31, 2018

Date	Num	Name	Memo	Amount
1002 - Horizon Bond Disbursement x8630				
05/10/2018	1129	Kasberg, Patrick & Associates, LP	April 2018 Services	33,646.80
05/10/2018	1130	Salado Village Voice, Inc.	Public Notice: 5/29/18 Public Hearing on Land Use Assumptions and Capital Improvements Plan Rela...	288.00
05/10/2018	1131	Matous Construction Ltd	Pay App# 4	96,005.55
05/10/2018	1132	McLean Construction Inc.	Pay App# 4	219,818.43
05/22/2018	1137	Central Texas Council of Governments	EDA WWTP Agreement- Administrative Services	1,761.49
05/22/2018	1138	Vanir Construction Management, Inc.	Professional Services April 2018	21,712.50
Total 1002 - Horizon Bond Disbursement x8630				<u>373,232.77</u>
TOTAL				<u><u>373,232.77</u></u>

Village of Salado - 300 Interest and Sinking Fund

06/15/18

Balance Sheet

Accrual Basis

As of May 31, 2018

	<u>May 31, 18</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	535,220.12
Total Checking/Savings	<u>535,220.12</u>
Other Current Assets	
1200 · Due To/From General Fund	517.69
Total Other Current Assets	<u>517.69</u>
Total Current Assets	<u>535,737.81</u>
TOTAL ASSETS	<u>535,737.81</u>
LIABILITIES & EQUITY	
Equity	
32000 · Unrestricted Net Assets	41,017.62
Net Income	494,720.19
Total Equity	<u>535,737.81</u>
TOTAL LIABILITIES & EQUITY	<u>535,737.81</u>

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

	May 18	Oct '17 - May 18	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	1,750.22	608,047.32	576,231.00	105.52%
4100 · Interest Income	450.11	2,288.37		
Total Income	2,200.33	610,335.69	576,231.00	105.92%
Expense				
6105 · Bond Principal	0.00	0.00	345,000.00	0.0%
6125 · Bond Interest	0.00	115,615.50	231,231.00	50.0%
Total Expense	0.00	115,615.50	576,231.00	20.06%
Net Ordinary Income	2,200.33	494,720.19	0.00	100.0%
Net Income	2,200.33	494,720.19	0.00	100.0%

Village of Salado - 300 Interest and Sinking Fund
Check Listing
As of May 31, 2018

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Credit</u>
1001 · Horizon xxxx7846					
(No checks drawn this period)					
Total 1001 · Horizon xxxx7846					<u>0.00</u>
TOTAL					<u><u>0.00</u></u>