

Village of Salado-General Fund

Balance Sheet

02/11/21

As of January 31, 2021

Accrual Basis

	Jan 31, 21
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	1,010,089.59
1003 · Horizon Payroll xxx9962	13,842.65
1004 · Horizon Forfeiture xxx3514	6,308.10
1099 · Petty Cash	100.00
Total Checking/Savings	<u>1,030,340.34</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,400.35
Total 1100 · Investments	<u>4,400.35</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	388.00
1215 · Property Tax Receivable	9,031.22
1217 · Franchise Fee Receivable	26,331.38
1218 · Sales Tax Receivable	99,344.96
1219 · Mixed Beverage Receivable	4,628.14
Total 1200 · Other receivables	<u>139,723.70</u>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	62,913.36
1206 · Due From Fund 200 - Hotel/Motel	18,592.46
Total 1205 · Due To/From Other Funds	<u>81,505.82</u>
Total Other Current Assets	<u>225,629.87</u>
Total Current Assets	<u>1,255,970.21</u>
Fixed Assets	
1700 · Land	45,576.83
1705 · Building	384,593.71
1730 · Machinery & Equipment	271,236.26
1740 · Infrastructure	800,248.00
1799 · Accumulated Depreciation	-663,935.92
Total Fixed Assets	<u>837,718.88</u>
TOTAL ASSETS	<u><u>2,093,689.09</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	36,928.96
Other Current Liabilities	
2003 · Accrued Expenses	1,650.00
2050 · Accrued Wages	28,499.91
2100 · Payroll Liabilities	5,207.24
2200 · Due to other funds	
2201 · Due to I&S	109,153.15
Total 2200 · Due to other funds	<u>109,153.15</u>
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	8,374.11
Total 2700 · Deferred Revenue	<u>8,374.11</u>
2899 · Reserved-Truancy PreventionFund	154.00
2900 · Reserved- Security Fee	1,775.28
2861 · Reserved Child Safety Fee	1,800.00
2862 · Reserved- Technology Fund	5,425.02

Village of Salado-General Fund
Balance Sheet
As of January 31, 2021

	<u>Jan 31, 21</u>
Total Other Current Liabilities	162,038.71
Total Current Liabilities	<u>198,967.67</u>
Total Liabilities	198,967.67
Equity	
3110 · Investments in Fixed Assets	837,718.88
32000 · Retained Earnings	855,554.76
Net Income	<u>201,447.78</u>
Total Equity	<u>1,894,721.42</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,093,689.09</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of January 31, 2021

Current Assets:

Cash and Cash Equivalents	\$ 1,030,340.34
Investments	\$ 4,400.35
Receivables	\$ 221,229.52
Total Current Assets	\$ 1,255,970.21

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 36,928.96
Payroll Liabilities	\$ 5,207.24
Intergovernmental Payable	\$ 109,153.15
Deferred Revenues	\$ 8,374.11
Accrued Wages & Expenses	\$ 30,149.91
Total Liabilities	\$ 189,813.37

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 9,154.30
Committed Fund Balances	
Public Works	\$ 422,801.02
Future Grant Matches	\$ 264,250.64
Wastewater Operations	\$ 369,950.89
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ 1,066,156.84

Total Liabilities and Fund Balances	\$ 1,255,970.21
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Village of Salado-General Fund
Profit & Loss Budget Performance
January 2021

Ordinary Income/Expense	Jan 21	Oct '20 - Jan 21	Annual Budget	% of Budget
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	35,518.84	344,709.70	414,007.51	83.26%
4120 · Sales Tax Earned	58,336.20	208,605.47	577,702.86	36.11%
4130 · Mixed Beverages	6,729.98	11,358.12	21,000.00	54.09%
Total 4100 · Tax Revenue	100,585.02	564,673.29	1,012,710.37	55.76%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	0.00	135,000.00	0.0%
4165 · Telephone Franchise	0.00	2,986.00	20,000.00	14.93%
4170 · Waste Disposal Franchise Fee	222.90	6,295.81	24,000.00	26.23%
4175 · Cable Franchise	0.00	6,681.73	26,000.00	25.7%
4180 · Water Franchise	8,151.23	19,125.67	35,000.00	54.65%
Total 4150 · Franchise Fees	8,374.13	35,089.21	240,000.00	14.62%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	0.00	45.00	250.00	18.0%
4215 · Service Fees (Burn)	20.00	120.00	400.00	30.0%
4216 · Service Fees (Itinerant Vendor)	0.00	250.00	1,650.00	15.15%
4230 · Building Permit Fees	339.22	9,235.66	50,000.00	18.47%
4260 · Certificate of Occupancy	180.00	900.00	1,210.00	74.38%
4270 · Contractor Registration	2,690.00	3,955.00	6,500.00	60.85%
Total 4200 · Licenses, Permits, and Fees	3,229.22	14,505.66	60,010.00	24.17%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	0.00	6,725.00	19,800.00	33.97%
4315 · Zoning/Variances	250.00	250.00	1,100.00	22.73%
4320 · Pace Park Rental Fees	0.00	0.00	3,000.00	0.0%
4330 · LEOSE	0.00	0.00	910.00	0.0%
4340 · Crash Report Fees	18.00	84.00	250.00	33.6%
Total 4300 · Service Fees	268.00	7,059.00	25,060.00	28.17%
4700 · Investment and other income				
4780 · Interest Income	830.63	3,408.69	8,500.00	40.1%
4790 · Other Income	-2,517.82	23,218.81	50,000.00	46.44%
Total 4700 · Investment and other income	-1,687.19	26,627.50	58,500.00	45.52%
4400 · Fines and Forfeitures				
	3,121.00	4,789.60	40,500.00	11.83%
Total 4000 · GENERAL FUND REVENUE	113,890.18	652,744.26	1,436,780.37	45.43%
Total Income	113,890.18	652,744.26	1,436,780.37	45.43%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	9,395.20	42,278.40	122,138.00	34.62%
5102 · City Secretary Salary	5,059.20	11,345.26	66,004.84	17.19%
5121 · Payroll Tax- MC Admin	209.59	777.55	2,728.07	28.5%
5122 · Payroll Tax- SS Admin	896.17	3,324.66	11,664.86	28.5%
5123 · Payroll Tax- TWC Admin	224.95	224.95	288.00	78.11%

Village of Salado-General Fund
Profit & Loss Budget Performance
January 2021

	Jan 21	Oct '20 - Jan 21	Annual Budget	% of Budget
5126 · TMRS Contributions- Admin	925.08	3,243.94	11,138.96	29.12%
5127 · Health Care- Admin	1,283.51	6,508.84	16,546.32	39.34%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	17,993.70	67,703.60	232,509.05	29.12%
5200 · Services				
5201 · Meeting Expense	0.00	108.00	250.00	43.2%
5202 · Bell Co Health Svcs Contracts	0.00	5,823.00	5,465.00	106.55%
5203 · Printing Expense	0.00	141.00	250.00	56.4%
5204 · Telephone	331.59	1,100.01	3,000.00	36.67%
5205 · Equipment - Leased / Rented	295.77	1,183.08	3,723.00	31.78%
5206 · Interest Exp/Bank Fees	28.92	130.72	650.00	20.11%
5207 · BELLCAD	0.00	3,327.75	10,500.00	31.69%
5214 · Utilities	309.85	1,588.77	5,100.00	31.15%
5215 · Janitorial	535.50	1,545.00	2,844.00	54.33%
Total 5200 · Services	1,501.63	14,947.33	31,782.00	47.03%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	3,150.00	12,915.00	47,250.00	27.33%
5216-4 · Profess Fees - Inspections	1,219.56	13,028.06	45,000.00	28.95%
5216-5 · Profess. Fees - Legal	54.00	9,427.96	35,000.00	26.94%
Total 5216 · Professional Fees	4,423.56	35,371.02	127,250.00	27.8%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	687.30	4,650.00	14.78%
5304 · Office Supplies	157.50	870.31	3,500.00	24.87%
5305 · Postage	0.00	777.75	2,750.00	28.28%
5306 · Building Supplies	0.00	0.00	250.00	0.0%
5307 · Building & Equipment - R & M	0.00	174.98	500.00	35.0%
5309 · Website	0.00	1,440.00	1,150.00	125.22%
5310 · Public Notices	64.00	1,397.24	3,000.00	46.58%
5311 · Insurance (TML Property & GL)	-208.88	24,184.62	30,000.00	80.62%
5312 · Dues and Subscriptions	0.00	564.00	2,000.00	28.2%
5313 · Training & Travel	0.00	0.00	500.00	0.0%
5319 · Technology	3,541.50	7,622.00	15,510.00	49.14%
5320 · Special Projects	0.00	2,150.00	8,600.00	25.0%
5322 · TDEM- CRF Expenditures	11,840.35	19,849.66		
Total 5300 · Other Services & Charges	15,394.47	59,717.86	72,410.00	82.47%
5400 · Capital Outlay				
5401 · Equipment (IT)	0.00	1,287.25	2,500.00	51.49%
Total 5400 · Capital Outlay	0.00	1,287.25	2,500.00	51.49%
Total 5000 · ADMINISTRATION DEPARTMENT	39,313.36	179,027.06	466,451.05	38.38%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,896.00	22,032.00	63,658.71	34.61%
5503 · Payroll Tax- MC Dev Svcs	70.99	319.47	923.05	34.61%
5504 · Payroll Tax- SS Dev Svcs	303.55	1,365.99	3,946.84	34.61%
5505 · Payroll Tax- TWC Dev Svcs	78.34	78.34	144.00	54.4%
5506 · TMRS Contributions- Dev Svcs	313.34	1,327.78	3,768.60	35.23%

Village of Salado-General Fund
Profit & Loss Budget Performance
January 2021

	Jan 21	Oct '20 - Jan 21	Annual Budget	% of Budget
5507 · Health Care- Dev Svcs	696.12	3,355.02	8,509.54	39.43%
Total 5501 · Personnel Services	6,358.34	28,478.60	80,950.74	35.18%
5600 · Other Services & Charges				
5601 · Travel & Training	0.00	0.00	500.00	0.0%
Total 5600 · Other Services & Charges	0.00	0.00	500.00	0.0%
5700 · Professional Fees				
5701 · General Engineering	4,747.95	15,885.56	22,500.00	70.6%
5703 · Engineering- Plat Review	1,920.19	7,950.80	8,000.00	99.39%
Total 5700 · Professional Fees	6,668.14	23,836.36	30,500.00	78.15%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	13,026.48	52,314.96	111,950.74	46.73%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6002 · Contract	0.00	0.00	50,000.00	0.0%
Total 6001 · Fire Department	0.00	0.00	50,000.00	0.0%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	5,931.34	26,691.03	77,107.00	34.62%
6203 · Salary- Corporal	0.00	11,587.48	47,447.50	24.42%
6204 · Salary / Wages - Officers	13,799.60	56,020.80	161,277.48	34.74%
6205 · Officers - Overtime	1,022.97	5,501.20	7,000.00	78.59%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	300.93	1,447.10	4,246.06	34.08%
6208 · Payroll Tax- SS PD	1,286.73	6,187.63	18,155.59	34.08%
6209 · Payroll Tax- TWC PD	332.06	476.06	972.00	48.98%
6210 · TMRS Contributions- PD	1,328.26	6,007.84	20,761.79	28.94%
6211 · Health Care- PD	1,502.12	14,615.66	51,057.20	28.63%
Total 6201 · Personnel Services	25,504.01	128,534.80	392,524.62	32.75%
6212 · Services				
6213 · Telephone	608.97	2,425.54	9,828.96	24.68%
6214 · Utilities	265.66	1,037.62	3,500.00	29.65%
6215 · Janitorial	448.50	1,197.00	1,800.00	66.5%
6215.1 · Technology- PD	119.00	476.00	3,000.00	15.87%
Total 6212 · Services	1,442.13	5,136.16	18,128.96	28.33%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	0.00	2,000.00	0.0%
6219 · Auto Expenses	1,601.18	5,295.35	25,000.00	21.18%
6220 · Supplies	518.01	2,051.48	6,000.00	34.19%
6221 · Equipment Maintenance & Repair	0.00	248.00	800.00	31.0%
6222 · Building R & M	0.00	0.00	500.00	0.0%
6223 · Dues & Subscriptions	190.00	190.00	4,000.00	4.75%
6224 · Animal Control	0.00	0.00	1,000.00	0.0%
Total 6216 · Other Services & Charges	2,309.19	7,784.83	39,300.00	19.81%
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	0.00	18,576.58	45,000.00	41.28%
6227 · Capital Outlay- PD Equipment	19,774.76	19,774.76	3,000.00	659.16%
6228 · Cap O/L- Vehicle Rplcmnt Pgrm	0.00	0.00	5,000.00	0.0%

Village of Salado-General Fund
Profit & Loss Budget Performance
January 2021

	Jan 21	Oct '20 - Jan 21	Annual Budget	% of Budget
6229 · Capital Outlay- IT	0.00	0.00	3,500.00	0.0%
Total 6225 · Police - Capital Outlay	19,774.76	38,351.34	56,500.00	67.88%
Total 6200 · Police Department	49,030.09	179,807.13	506,453.58	35.5%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	2,000.00	6,000.00	33.33%
6552 · Prosecutor	500.00	1,500.00	5,000.00	30.0%
Total 6550 · Professional Fees	1,000.00	3,500.00	11,000.00	31.82%
6570 · Other Services & Charges				
6571 · Supplies	0.00	0.00	250.00	0.0%
6573 · Dues and Subscriptions	0.00	100.00	2,300.00	4.35%
6575 · Travel and Training	0.00	0.00	1,000.00	0.0%
Total 6570 · Other Services & Charges	0.00	100.00	3,550.00	2.82%
Total 6500 · Municipal Court	1,000.00	3,600.00	14,550.00	24.74%
Total 6000 · PUBLIC SAFETY DEPARTMENT	50,030.09	183,407.13	571,003.58	32.12%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	129.82	516.39	1,750.00	29.51%
Total 8001 · Services	129.82	516.39	1,750.00	29.51%
8010 · Other Services & Charges				
8011 · Supplies	0.00	400.00	2,800.00	14.29%
8012 · Auto Expenses	0.00	0.00		
8014 · Contract Services	0.00	0.00	20,000.00	0.0%
Total 8010 · Other Services & Charges	0.00	400.00	22,800.00	1.75%
8030 · Capital Outlay- Parks	0.00	0.00	55,000.00	0.0%
Total 8000 · PARKS DEPARTMENT	129.82	916.39	79,550.00	1.15%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract labor	12,785.80	23,951.71	75,000.00	31.94%
9003 · Signage	0.00	2,500.00	1,500.00	166.67%
Total 9001 · Other Services & Charges	12,785.80	26,451.71	76,500.00	34.58%
9050 · Services				
9051 · Utilities	2,445.66	9,179.23	39,000.00	23.54%
Total 9050 · Services	2,445.66	9,179.23	39,000.00	23.54%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	0.00	0.00	157,500.00	0.0%
Total 9500 · Capital Outlay	0.00	0.00	157,500.00	0.0%
Total 9000 · STREET DEPARTMENT	15,231.46	35,630.94	273,000.00	13.05%
Total GENERAL FUND EXPENDITURES	117,731.21	451,296.48	1,501,955.37	30.05%
Total Expense	117,731.21	451,296.48	1,501,955.37	30.05%
Net Ordinary Income	-3,841.03	201,447.78	-65,175.00	-309.09%
Other Income/Expense				
Other Income				
97500 · Use of Fund Balance	0.00	0.00	65,175.00	0.0%
Total Other Income	0.00	0.00	65,175.00	0.0%
Net Other Income	0.00	0.00	65,175.00	0.0%

Village of Salado-General Fund
Profit & Loss Budget Performance
January 2021

	<u>Jan 21</u>	<u>Oct '20 - Jan 21</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Net Income	<u>-3,841.03</u>	<u>201,447.78</u>	<u>0.00</u>	<u>100.0%</u>

Village of Salado-General Fund
Check Listing
As of January 31, 2021

Date	Num	Name	Memo	Amount
01/04/2021			Funds Transfer to Payroll Account	19,823.76
01/05/2021	3550	Salado I.S.D.	Child Safety Funds from Bell County, for Crossing Guard Program	2,577.82
01/05/2021	3541	FP Mailing Solutions	Postage	105.00
01/05/2021	3542	InHouse Systems, Inc.	Alarm System Monitoring- PD- January 2020	19.95
01/05/2021	3543	Kasberg, Patrick & Associates	General Services Provided December 2020	5,506.85
01/05/2021	3544	Kristi Stegall	December 2020 Accounting Services	3,080.00
01/05/2021	3545	Our Energy, LLC	Electric Service- 215 S Main St	58.36
01/05/2021	3546	Renee Richardson	Trash Collection- 12/20/20 - 01/02/21	200.00
01/05/2021	3547	Salado Water Supply Corporation	Utilities- Water	766.94
01/05/2021	3548	Sam's Club	December Purchases and Annual Membership	250.48
01/05/2021	3549	Xerox Financial Services	Copier Lease Payment	295.77
01/05/2021			Funds Transfer to Payroll Account	3,974.56
01/08/2021	3560	Motta, Aaron D	Reimbursement for COVID-19 Testing	35.00
01/08/2021	3561	Oster, John A	Reimbursement for COVID-19 Testing	35.00
01/08/2021	3562	Hall, Stephen J	Reimbursement for COVID-19 Testing	35.00
01/08/2021	3558	Child's Play, Inc.	TDEM Funded, Hand Sanitizer Station/Supplies	6,182.00
01/08/2021	3559	FLIR	TDEM Funded: Screen-EST Kisosk Pro	9,500.00
01/11/2021	3551	Bureau Veritas	Inspection Fees December 2020	2,258.63
01/11/2021	3552	CAP Fleet Upfitters	PD Vehicle- Upfitting 2020 Tahoe	2,501.58
01/11/2021	3553	Eagle Disposal	Utilities- Waste Disposal	112.50
01/11/2021	3554	Extraco Technology	IT Support	1,292.50
01/11/2021	3555	Fuelman	Fuel Purchased December 2020	790.44
01/11/2021	3556	Keith's Ace Hardware	December Charges	53.94
01/11/2021	3557	Verizon Wireless	Village Cell Phones	526.93
01/14/2021	3563	The Arbor Barber	Tree Trimming Services, \$15K Total, \$5K Balance To Be Paid Upon Completion	10,000.00
01/19/2021			Funds Transfer to Payroll Account	24,591.38
01/22/2021	3564	Renee Richardson	Trash Collection- 01/03/20 - 01/16/21	200.00
01/28/2021	3585	Levi Arthurs	Refund Citation Paid to Wrong Court	185.00
01/28/2021	3586	Jaqueline Gallegos	Refund Citation Payment Made to Wrong Court	157.00
01/28/2021	3565	Bojorquez Law Firm	December 2020 Legal Services	1,302.00
01/28/2021	3566	Card Service Center	Credit Card Transactions December 2020	2,735.10
01/28/2021	3567	Cirro Energy	Utilities- Electric	1,678.14
01/28/2021	3568	Eagle Tire & Lube Center	PD- Oil Change	97.85
01/28/2021	3569	Grande Communications Network LLC	PD Telephone and Internet	195.81
01/28/2021	3570	InHouse Systems, Inc.	Alarm System Monitoring- PD- February 2020	19.95
01/28/2021	3571	Kologik	COPsync Software 2/21/21 - 2/20/22	3,783.60
01/28/2021	3572	M&D Business Services	Logo Envelopes, Officer Hall Business Cards	199.50
01/28/2021	3573	MCCi, LLC	Laserfiche Cloud and Support Annual Subscription Renewal	2,181.00
01/28/2021	3574	Our Energy, LLC	Utilities- Electric	110.69
01/28/2021	3575	Salado CofC & Tourism Bureau	Stroll Expense Reimbursement	2,185.80
01/28/2021	3576	Salado Village Voice Newspaper	Public Notice	64.00
01/28/2021	3577	Salado Water Supply Corporation	Utilities- Water	747.22
01/28/2021	3578	State Comptroller	4th QTR 2020 State Criminal Costs & Fees	1,253.40
01/28/2021	3579	Xerox Financial Services	Copier Lease	295.77
01/28/2021	3580	Our Energy, LLC	Electric Service 413 N Main	110.15
01/28/2021	3581	Our Energy, LLC	Electric Service 205 N. Main	113.52
01/28/2021	3582	Our Energy, LLC	Electric Service 1057 N Main	56.17
01/28/2021	3583	Our Energy, LLC	Electric Service 695 N Main	99.39
01/28/2021	3584	Our Energy, LLC	Electric Service 81 S Main	103.26
				112,448.71
				112,448.71

Village of Salado, Hotel-Motel Fund

02/11/21

Balance Sheet

Accrual Basis

As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	225,575.40
Total Checking/Savings	<u>225,575.40</u>
Other Current Assets	
1200 · AR Taxes	31,822.42
1100 · Investments	
1120 · TexPool	5,270.78
Total 1100 · Investments	<u>5,270.78</u>
1500 · Petty Cash	100.00
Total Other Current Assets	<u>37,193.20</u>
Total Current Assets	<u>262,768.60</u>
TOTAL ASSETS	<u>262,768.60</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	18,592.46
Total 2200 · Due To Other Funds	<u>18,592.46</u>
Total Other Current Liabilities	<u>25,267.46</u>
Total Current Liabilities	<u>25,267.46</u>
Total Liabilities	<u>25,267.46</u>
Equity	
32000 · Retained Earnings	182,355.91
Net Income	55,145.23
Total Equity	<u>237,501.14</u>
TOTAL LIABILITIES & EQUITY	<u>262,768.60</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of January 31, 2021

Current Assets:

Cash and Cash Equivalents	\$ 225,675.40
Investments	\$ 5,270.78
Receivables	\$ 31,822.42
Total Current Assets	<u><u>\$ 262,768.60</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ -
Intergovernmental Payable	\$ 18,592.46
Accrued Wages	\$ -
Total Liabilities	<u><u>\$ 18,592.46</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 23,750.11
Committed Fund Balance- Tourism Division Operations	\$ 213,751.03
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 244,176.14</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 262,768.60</u></u>
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Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance

January 2021

	Jan 21	Oct '20 - Jan 21	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · HOT FUND REVENUE				
4100 · County Hotel Occupancy Tax	0.00	0.00	7,000.00	0.0%
4200 · Occupancy Tax	23,874.90	67,883.57	220,000.00	30.86%
4300 · Other Income	159.62	617.66		
Total 4000 · HOT FUND REVENUE	24,034.52	68,501.23	227,000.00	30.18%
Total Income	24,034.52	68,501.23	227,000.00	30.18%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	0.00	0.00	61,000.83	0.0%
5003 · Wages- Part Time Employees	0.00	0.00	23,400.00	0.0%
5004 · Payroll Tax- MC	0.00	0.00	1,223.81	0.0%
5005 · Payroll Tax- SS	0.00	0.00	5,232.85	0.0%
5006 · Payroll Tax- TWC	0.00	0.00	576.00	0.0%
5007 · TMRS Contribution	0.00	0.00	3,611.25	0.0%
5008 · Health Care	0.00	0.00	8,509.54	0.0%
Total 5001 · Personnel Services	0.00	0.00	103,554.28	0.0%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,517.00	6,068.00	18,204.00	33.33%
5052 · Marketing	1,379.00	6,441.00	70,000.00	9.2%
5053 · Office Supplies	0.00	0.00	500.00	0.0%
5054 · Arts- Public Art League	0.00	0.00	21,000.00	0.0%
5055 · Printing	0.00	0.00	3,500.00	0.0%
5056 · Postage	0.00	0.00	1,500.00	0.0%
5057 · Dues & Subscriptions	0.00	847.00	1,200.00	70.58%
5058 · Travel & Training	0.00	0.00	2,500.00	0.0%
5059 · Vehicle Maintenance	0.00	0.00	1,000.00	0.0%
Total 5050 · Other Charges & Services	2,896.00	13,356.00	119,404.00	11.19%
5100 · Capital Outlay				
5110 · Capital Outlay- Equipment	0.00	0.00	15,000.00	0.0%
Total 5100 · Capital Outlay	0.00	0.00	15,000.00	0.0%
Total 5000 · HOT FUND EXPENDITURES	2,896.00	13,356.00	237,958.28	5.61%
Total Expense	2,896.00	13,356.00	237,958.28	5.61%
Net Ordinary Income	21,138.52	55,145.23	-10,958.28	-503.23%
Other Income/Expense				
Other Income				
98000 · Transfer from HOT Fund Balance	0.00	0.00	10,958.28	0.0%
Total Other Income	0.00	0.00	10,958.28	0.0%
Net Other Income	0.00	0.00	10,958.28	0.0%
Net Income	21,138.52	55,145.23	0.00	100.0%

Village of Salado, Hotel-Motel Fund

Check Listing

As of January 31, 2021

Date	Num	Name	Mem	Amount
01/05/2021	1605	Salado Village Voice	Quarter Page Ad- 1st QTR 2021 Jewel Magazine- Pace Park, Page 5 Tourism Promo	925.00
01/11/2021	1606	Visit Widget LLC	Website Hosting & Support	409.00
01/28/2021	1607	Lamar Companies	Johnson County, TX DFW Panel 4204	320.00
01/28/2021	1608	SignAd Outdoor	Advertising Lease Space 01/08/21 - 02/04/21	650.00
				<u>2,304.00</u>
				<u>2,304.00</u>

Village of Salado- 400 Wastewater System Revenue

02/11/21

Balance Sheet

Accrual Basis

As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon Account x353	25,559.28
Total Checking/Savings	25,559.28
Accounts Receivable	12,830.79
Other Current Assets	
Receivable from Cust Deposits	200.00
Undeposited Funds	54.91
Total Other Current Assets	254.91
Total Current Assets	38,644.98
TOTAL ASSETS	38,644.98
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	38.19
Other Current Liabilities	
Accrued Interest	22,415.00
Due to General Fund	62,913.36
Total Other Current Liabilities	85,328.36
Total Current Liabilities	85,366.55
Total Liabilities	85,366.55
Equity	
Retained Earnings	7,413.35
Net Income	-54,134.92
Total Equity	-46,721.57
TOTAL LIABILITIES & EQUITY	38,644.98

VILLAGE OF SALADO, TEXAS
FUND BALANCE- WASTEWATER SYSTEM FUND
As of January 31, 2021

Current Assets:

Cash and Cash Equivalents	\$ 25,614.19
Receivables	\$ 13,030.79
Total Current Assets	\$ 38,644.98

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 38.19
Accrued Interest	\$ 22,415.00
Intergovernmental Payable	\$ 62,913.36
Total Liabilities	\$ 85,366.55

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (46,721.57)
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ (46,721.57)

Total Liabilities and Fund Balances

\$ 38,644.98

Village of Salado- 400 Wastewater System Revenue
Profit & Loss Budget Performance
 January 2021

	<u>Jan 21</u>	<u>Oct '20 - Jan 21</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Monthly Service Fees	16,687.75	65,820.99	215,885.00	30.49%
Interest Income	2.15	10.60	35.00	30.29%
Total Income	<u>16,689.90</u>	<u>65,831.59</u>	<u>215,920.00</u>	<u>30.49%</u>
Expense				
Bank Service Charge	0.00	0.95		
Maintenance Contractor	13,410.00	67,050.00	160,920.00	41.67%
Professional Fees- Engineering	1,192.62	6,923.15		
Professional Fees- Legal	49.00	49.00		
Repairs	4,429.57	23,262.16		
Sludge Disposal	0.00	0.00	10,000.00	0.0%
TCEQ Fees	0.00	1,250.00	1,250.00	100.0%
Utilities				
Utilities- Electric	5,497.16	20,719.89	43,500.00	47.63%
Utilities- Water	169.29	711.36	250.00	284.54%
Total Utilities	<u>5,666.45</u>	<u>21,431.25</u>	<u>43,750.00</u>	<u>48.99%</u>
Total Expense	<u>24,747.64</u>	<u>119,966.51</u>	<u>215,920.00</u>	<u>55.56%</u>
Net Ordinary Income	<u>-8,057.74</u>	<u>-54,134.92</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u>-8,057.74</u>	<u>-54,134.92</u>	<u>0.00</u>	<u>100.0%</u>

Village of Salado- 400 Wastewater System Revenue
Check Listing
As of January 31, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
01/05/2021	100110	CH2MHILL OMI	Contracted Services and Repairs	17,839.57
01/05/2021	100111	Our Energy, LLC	Electric Service at 211 N. Church St.	114.31
01/05/2021	100112	Salado Water Supply Corporation	Utilities- Water	187.20
01/11/2021	100113	Our Energy, LLC	Electric Service at 401 S Stagecoach Well	36.98
01/11/2021	100114	Our Energy, LLC	Electric Service at 111 Royal Street	183.63
01/11/2021	100115	Our Energy, LLC	Electric Service at 1401 Shepherd Dr.	5,161.03
01/28/2021	100116	Salado Water Supply Corporation	Utilities- Water	169.29
				<u>23,692.01</u>
				<u>23,692.01</u>

Village of Salado- 500 Wastewater Customer Deposits

02/11/21

Balance Sheet

Accrual Basis

As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	9,120.30
Total Current Assets	<u>9,120.30</u>
TOTAL ASSETS	<u>9,120.30</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to WW Rev Fund	200.00
Wastewater Customer Deposits	9,200.00
Total Other Current Liabilities	<u>9,400.00</u>
Total Current Liabilities	<u>9,400.00</u>
Total Liabilities	9,400.00
Equity	
Retained Earnings	-280.43
Net Income	0.73
Total Equity	<u>-279.70</u>
TOTAL LIABILITIES & EQUITY	<u>9,120.30</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2020 through January 2021

	<u>Oct '20 - Jan 21</u>
Ordinary Income/Expense	
Income	
Interest Income	3.07
Total Income	3.07
Net Ordinary Income	3.07
Net Income	<u><u>3.07</u></u>

Village of Salado- 500 Wastewater Customer Deposits Check Listing

As of January 31, 2021

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

Village of Salado - 700 WW Permanent Improvement Bonds

Balance Sheet

As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	278,307.45
1003 · Horizon '18 Bond Proceeds x9230	389,786.03
Total Checking/Savings	<u>668,093.48</u>
Total Current Assets	668,093.48
Fixed Assets	
1520 · Equipment	5,857.10
1530 · Wastewater Treatment Facility	10,854,736.00
1531 · Accum Depr- Depreciation WWTP	-485,115.06
Total Fixed Assets	<u>10,375,478.04</u>
TOTAL ASSETS	<u><u>11,043,571.52</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	7,840.00
Total Current Liabilities	<u>7,840.00</u>
Long Term Liabilities	
2500 · '15 Permanent Improvement Bonds	6,430,000.00
2501 · '18 Permanent Improvement Bonds	2,050,000.00
2502 · Current Portion of Bonds	485,000.00
Total Long Term Liabilities	<u>8,965,000.00</u>
Total Liabilities	8,972,840.00
Equity	
3110 · Investments in Fixed Assets	1,410,478.00
32000 · Unrestricted Net Assets	665,960.85
Net Income	-5,707.33
Total Equity	<u>2,070,731.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,043,571.52</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2020 through January 2021

	<u>Oct '20 - Jan 21</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	<u>2,210.65</u>
Total Income	2,210.65
Expense	
6168 · Other	<u>7,917.98</u>
Total Expense	<u>7,917.98</u>
Net Ordinary Income	<u>-5,707.33</u>
Net Income	<u><u>-5,707.33</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of January 31, 2021

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

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of January 31, 2021

	<u>Jan 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	577,818.87
Total Checking/Savings	<u>577,818.87</u>
Other Current Assets	
1200 · Due To/From General Fund	109,153.15
1215 · Property Tax Receivable	16,064.24
Total Other Current Assets	<u>125,217.39</u>
Total Current Assets	<u>703,036.26</u>
TOTAL ASSETS	<u>703,036.26</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2704 · Deferred Revenue- Ad Valorem	14,895.40
Total Other Current Liabilities	<u>14,895.40</u>
Total Current Liabilities	<u>14,895.40</u>
Total Liabilities	14,895.40
Equity	
32000 · Unrestricted Net Assets	121,968.53
Net Income	566,172.33
Total Equity	<u>688,140.86</u>
TOTAL LIABILITIES & EQUITY	<u>703,036.26</u>

**Village of Salado - 300 Interest and Sinking Fund
 Profit & Loss Budget Performance
 January 2021**

	Jan 21	Oct '20 - Jan 21	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	57,698.35	565,235.52	687,344.91	82.24%
4100 · Interest Income	458.72	936.81	3,500.00	26.77%
Total Income	58,157.07	566,172.33	690,844.91	81.95%
Expense				
6105 · 2015 Bond Principal	0.00	0.00	370,000.00	0.0%
6106 · 2015 Bond Interest	0.00	0.00	199,920.00	0.0%
6107 · 2018 Bond Principal	0.00	0.00	115,000.00	0.0%
6108 · 2018 Bond Interest	0.00	0.00	69,063.50	0.0%
Total Expense	0.00	0.00	753,983.50	0.0%
Net Ordinary Income	58,157.07	566,172.33	-63,138.59	-896.71%
Other Income/Expense				
Other Income				
7000 · Transfers In- GF	0.00	0.00	66,638.59	0.0%
Total Other Income	0.00	0.00	66,638.59	0.0%
Net Other Income	0.00	0.00	66,638.59	0.0%
Net Income	58,157.07	566,172.33	3,500.00	16,176.35%

Village of Salado - 300 Interest and Sinking Fund Check Listing

As of January 31, 2021

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