

Village of Salado-General Fund
Balance Sheet
As of February 28, 2021

Feb 28, 21

ASSETS

Current Assets

Checking/Savings

1002 · Horizon GF Operating xxx8101	862,132.22
1003 · Horizon Payroll xxx9962	10,013.15
1004 · Horizon Forfeiture xxx3514	6,312.94
1099 · Petty Cash	100.00

Total Checking/Savings 878,558.31

Other Current Assets

1100 · Investments

1120 · TexPool	4,400.52
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Total 1100 · Investments 4,400.52

1200 · Other receivables

1213 · Credit Card Payments Receivable	2,314.81
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	2,326.16

Total 1200 · Other receivables 139,348.53

1205 · Due To/From Other Funds

2200 · Due To/From I&S	82,710.08
1224 · Due From WW Operations	62,936.96

Total 1205 · Due To/From Other Funds 145,647.04

Total Other Current Assets 289,396.09

Total Current Assets 1,167,954.40

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 837,718.88

TOTAL ASSETS 2,005,673.28

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts payable	25,984.09
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Total Accounts Payable 25,984.09

Other Current Liabilities

2003 · Accrued Expenses	1,650.00
2050 · Accrued Wages	28,499.91
2100 · Payroll Liabilities	6,004.04
2700 · Deferred Revenue	8,374.11

2704 · Deferred Revenue - Ad Valorem 8,374.11

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	<u>Feb 28, 21</u>
Total 2700 · Deferred Revenue	8,374.11
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	<u>5,425.02</u>
Total Other Current Liabilities	<u>53,682.36</u>
Total Current Liabilities	<u>79,666.45</u>
Total Liabilities	79,666.45
Equity	
3110 · Investments in Fixed Assets	837,718.88
32000 · Retained Earnings	855,554.76
Net Income	<u>232,733.19</u>
Total Equity	<u>1,926,006.83</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,005,673.28</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of February 28, 2021

Current Assets:

Cash and Cash Equivalents	\$ 878,558.31
Investments	\$ 4,400.52
Receivables	\$ 284,995.57
Total Current Assets	<u>\$ 1,167,954.40</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 25,984.09
Payroll Liabilities	\$ 6,004.04
Intergovernmental Payable	\$ -
Deferred Revenues	\$ 8,374.11
Accrued Wages & Expenses	\$ 30,149.91
Total Liabilities	<u>\$ 70,512.15</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 9,154.30
Committed Fund Balances	
Public Works	\$ 435,315.18
Future Grant Matches	\$ 272,071.99
Wastewater Operations	\$ 380,900.78
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 1,097,442.25</u>

Total Liabilities and Fund Balances	<u>\$ 1,167,954.40</u>
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**Village of Salado-General Fund
Profit & Loss Budget Performance
February 2021**

	Feb 21	Oct '20 - Feb 21	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	50,524.24	395,233.94	414,007.51	95.47%
4120 · Sales Tax Earned	71,614.10	280,219.57	577,702.86	48.51%
4130 · Mixed Beverages	0.00	11,358.12	21,000.00	54.09%
Total 4100 · Tax Revenue	122,138.34	686,811.63	1,012,710.37	67.82%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	0.00	135,000.00	0.0%
4165 · Telephone Franchise	4,729.16	7,715.16	20,000.00	38.58%
4170 · Waste Disposal Franchise Fee	4,438.25	10,734.06	24,000.00	44.73%
4175 · Cable Franchise	29.28	6,711.01	26,000.00	25.81%
4180 · Water Franchise	0.00	19,125.67	35,000.00	54.65%
Total 4150 · Franchise Fees	9,196.69	44,285.90	240,000.00	18.45%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	0.00	45.00	250.00	18.0%
4215 · Service Fees (Burn)	0.00	120.00	400.00	30.0%
4216 · Service Fees (Itinerant Vendor)	0.00	250.00	1,650.00	15.15%
4230 · Building Permit Fees	1,474.42	10,710.08	50,000.00	21.42%
4260 · Certificate of Occupancy	0.00	900.00	1,210.00	74.38%
4270 · Contractor Registration	565.00	4,520.00	6,500.00	69.54%
Total 4200 · Licenses, Permits, and Fees	2,039.42	16,545.08	60,010.00	27.57%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	1,020.00	7,745.00	19,800.00	39.12%
4315 · Zoning/Variances	0.00	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	6.00	90.00	250.00	36.0%
Total 4300 · Service Fees	1,026.00	8,085.00	25,060.00	32.26%
4700 · Investment and other income				
4780 · Interest Income	783.09	4,191.78	8,500.00	49.32%
4790 · Other Income	143.19	21,534.69	50,000.00	43.07%
Total 4700 · Investment and other income	926.28	25,726.47	58,500.00	43.98%
4400 · Fines and Forfeitures	3,190.00	7,979.60	40,500.00	19.7%
Total 4000 · GENERAL FUND REVENUE	138,516.73	789,433.68	1,436,780.37	54.95%
Total Income	138,516.73	789,433.68	1,436,780.37	54.95%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	9,395.20	51,673.60	122,138.00	42.31%
5102 · City Secretary Salary	5,059.20	16,404.46	66,004.84	24.85%
5121 · Payroll Tax- MC Admin	209.59	987.14	2,728.07	36.19%

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

	Feb 21	Oct '20 - Feb 21	Annual Budget	% of Budget
5122 · Payroll Tax- SS Admin	896.17	4,220.83	11,664.86	36.18%
5123 · Payroll Tax- TWC Admin	63.05	288.00	288.00	100.0%
5126 · TMRS Contributions- Admin	925.08	4,169.02	11,138.96	37.43%
5127 · Health Care- Admin	1,283.51	7,792.35	16,546.32	47.09%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	17,831.80	85,535.40	232,509.05	36.79%
5200 · Services				
5201 · Meeting Expense	30.00	138.00	250.00	55.2%
5202 · Bell Co Health Srvcs Contracts	0.00	5,823.00	5,465.00	106.55%
5203 · Printing Expense	0.00	141.00	250.00	56.4%
5204 · Telephone	292.03	1,392.04	3,000.00	46.4%
5205 · Equipment - Leased / Rented	295.77	1,478.85	3,723.00	39.72%
5206 · Interest Exp/Bank Fees	29.84	160.56	650.00	24.7%
5207 · BELLCAD	0.00	3,327.75	10,500.00	31.69%
5214 · Utilities	438.42	2,122.59	5,100.00	41.62%
5215 · Janitorial	237.00	1,782.00	2,844.00	62.66%
Total 5200 · Services	1,323.06	16,365.79	31,782.00	51.49%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	14,580.00	27,495.00	47,250.00	58.19%
5216-4 · Profess Fees - Inspections	3,415.53	16,443.59	45,000.00	36.54%
5216-5 · Profess. Fees - Legal	854.00	10,281.96	35,000.00	29.38%
Total 5216 · Professional Fees	18,849.53	54,220.55	127,250.00	42.61%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	687.30	4,650.00	14.78%
5304 · Office Supplies	121.89	992.20	3,500.00	28.35%
5305 · Postage	320.40	1,098.15	2,750.00	39.93%
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	0.00	1,397.24	3,000.00	46.58%
5311 · Insurance (TML Property & GL)	905.52	25,090.14	30,000.00	83.63%
5312 · Dues and Subscriptions	50.00	614.00	2,000.00	30.7%
5313 · Training & Travel	0.00	0.00	500.00	0.0%
5319 · Technology	1,360.50	8,982.50	15,510.00	57.91%
5320 · Special Projects	10,000.00	12,150.00	8,600.00	141.28%
5322 · TDEM- CRF Expenditures	4,462.50	22,484.85		
Total 5300 · Other Services & Charges	17,220.81	75,111.36	72,410.00	103.73%
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	55,225.20	232,520.35	466,451.05	49.85%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,896.00	26,928.00	63,658.71	42.3%

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

	Feb 21	Oct '20 - Feb 21	Annual Budget	% of Budget
5503 · Payroll Tax- MC Dev Svcs	70.99	390.46	923.05	42.3%
5504 · Payroll Tax- SS Dev Svcs	303.55	1,669.54	3,946.84	42.3%
5505 · Payroll Tax- TWC Dev Svcs	65.66	144.00	144.00	100.0%
5506 · TMRS Contributions- Dev Svcs	313.34	1,641.12	3,768.60	43.55%
5507 · Health Care- Dev Svcs	696.12	4,051.14	8,509.54	47.61%
Total 5501 · Personnel Services	6,345.66	34,824.26	80,950.74	43.02%
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	2,440.24	18,325.80	22,500.00	81.45%
5703 · Engineering- Plat Review	540.05	8,490.85	8,000.00	106.14%
Total 5700 · Professional Fees	2,980.29	26,816.65	30,500.00	87.92%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	9,325.95	61,640.91	111,950.74	55.06%
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	32,622.37	77,107.00	42.31%
6203 · Salary- Corporal	1,296.48	12,883.96	47,447.50	27.15%
6204 · Salary / Wages - Officers	15,414.50	71,435.30	161,277.48	44.29%
6205 · Officers - Overtime	1,048.77	6,549.97	7,000.00	93.57%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	343.52	1,790.62	4,246.06	42.17%
6208 · Payroll Tax- SS PD	1,468.86	7,656.49	18,155.59	42.17%
6209 · Payroll Tax- TWC PD	333.26	809.32	972.00	83.26%
6210 · TMRS Contributions- PD	1,516.23	7,524.07	20,761.79	36.24%
6211 · Health Care- PD	1,502.12	16,117.78	51,057.20	31.57%
Total 6201 · Personnel Services	28,855.08	157,389.88	392,524.62	40.1%
6212 · Services				
6213 · Telephone	195.81	2,621.35	9,828.96	26.67%
6214 · Utilities	239.11	1,383.63	3,500.00	39.53%
6215 · Janitorial	150.00	1,347.00	1,800.00	74.83%
6215.1 · Technology- PD	119.00	595.00	3,000.00	19.83%
Total 6212 · Services	703.92	5,946.98	18,128.96	32.8%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	0.00	2,000.00	0.0%
6219 · Auto Expenses	1,078.46	6,373.81	25,000.00	25.5%
6220 · Supplies	30.96	2,082.44	6,000.00	34.71%
6221 · Equipment Maintenance & Repair	0.00	248.00	800.00	31.0%
6222 · Building R & M	202.50	202.50	500.00	40.5%
6223 · Dues & Subscriptions	3,783.60	3,973.60	4,000.00	99.34%

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

	Feb 21	Oct '20 - Feb 21	Annual Budget	% of Budget
6224 · Animal Control	0.00	0.00	1,000.00	0.0%
Total 6216 · Other Services & Charges	5,095.52	12,880.35	39,300.00	32.77%
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	0.00	18,576.58	45,000.00	41.28%
6227 · Capital Outlay- PD Equipment	0.00	19,774.76	3,000.00	659.16%
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	0.00	0.00	5,000.00	0.0%
6229 · Capital Outlay- IT	0.00	0.00	3,500.00	0.0%
Total 6225 · Police - Capital Outlay	0.00	38,351.34	56,500.00	67.88%
Total 6200 · Police Department	34,654.52	214,568.55	506,453.58	42.37%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	2,500.00	6,000.00	41.67%
6552 · Prosecutor	500.00	2,000.00	5,000.00	40.0%
Total 6550 · Professional Fees	1,000.00	4,500.00	11,000.00	40.91%
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	4,600.00	14,550.00	31.62%
Total 6000 · PUBLIC SAFETY DEPARTMENT	35,654.52	219,168.55	571,003.58	38.38%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	191.58	707.97	1,750.00	40.46%
Total 8001 · Services	191.58	707.97	1,750.00	40.46%
8010 · Other Services & Charges				
8011 · Supplies	0.00	400.00	2,800.00	14.29%
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	191.58	1,107.97	79,550.00	1.39%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract labor	1,588.00	25,539.71	75,000.00	34.05%
9003 · Signage	0.00	2,500.00	1,500.00	166.67%
Total 9001 · Other Services & Charges	1,588.00	28,039.71	76,500.00	36.65%
9050 · Services				
9051 · Utilities	2,380.77	11,560.00	39,000.00	29.64%
Total 9050 · Services	2,380.77	11,560.00	39,000.00	29.64%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	2,663.00	2,663.00	157,500.00	1.69%
Total 9500 · Capital Outlay	2,663.00	2,663.00	157,500.00	1.69%
Total 9000 · STREET DEPARTMENT	6,631.77	42,262.71	273,000.00	15.48%
Total GENERAL FUND EXPENDITURES	107,029.02	556,700.49	1,501,955.37	37.07%

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

	Feb 21	Oct '20 - Feb 21	Annual Budget	% of Budget
Total Expense	107,029.02	556,700.49	1,501,955.37	37.07%
Net Ordinary Income	31,487.71	232,733.19	-65,175.00	-357.09%
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%
Net Income	31,487.71	232,733.19	0.00	100.0%

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

Ordinary Income/Expense

Income

4000 · GENERAL FUND REVENUE

4100 · Tax Revenue

4115 · Property Taxes

4120 · Sales Tax Earned

4130 · Mixed Beverages

Total 4100 · Tax Revenue

4150 · Franchise Fees

4160 · Electric Franchise

4165 · Telephone Franchise

4170 · Waste Disposal Franchise Fee

4175 · Cable Franchise

4180 · Water Franchise

Total 4150 · Franchise Fees

4200 · Licenses, Permits, and Fees

4210 · Sign Permit / Misc

4215 · Service Fees (Burn)

4216 · Service Fees (Itinerant Vendor)

4230 · Building Permit Fees

4260 · Certificate of Occupancy

4270 · Contractor Registration

Total 4200 · Licenses, Permits, and Fees

4300 · Service Fees

4310 · Subdiv/Plats/Waivers/Exceptions

4315 · Zoning/Variances

4320 · Pace Park Rental Fees

4330 · LEOSE

4340 · Crash Report Fees

Total 4300 · Service Fees

4700 · Investment and other income

4780 · Interest Income

4790 · Other Income

Total 4700 · Investment and other income

4400 · Fines and Forfeitures

Total 4000 · GENERAL FUND REVENUE

Total Income

Expense

GENERAL FUND EXPENDITURES

5000 · ADMINISTRATION DEPARTMENT

5100 · Personnel Services

5101 · Village Administrator Salary

5102 · City Secretary Salary

5121 · Payroll Tax- MC Admin

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

5122 · Payroll Tax- SS Admin
5123 · Payroll Tax- TWC Admin
5126 · TMRS Contributions- Admin
5127 · Health Care- Admin
5128 · Pay Comparability Adjustment
Total 5100 · Personnel Services
5200 · Services
5201 · Meeting Expense
5202 · Bell Co Health Srvcs Contracts
5203 · Printing Expense
5204 · Telephone
5205 · Equipment - Leased / Rented
5206 · Interest Exp/Bank Fees
5207 · BELLCAD
5214 · Utilities
5215 · Janitorial
Total 5200 · Services
5216 · Professional Fees
5216-3 · Profess Fees - Accounting
5216-4 · Profess Fees - Inspections
5216-5 · Profess. Fees - Legal
Total 5216 · Professional Fees
5300 · Other Services & Charges
5301 · Election Expenses
5304 · Office Supplies
5305 · Postage
5306 · Building Supplies
5307 · Building & Equipment - R & M
5309 · Website
5310 · Public Notices
5311 · Insurance (TML Property & GL)
5312 · Dues and Subscriptions
5313 · Training & Travel
5319 · Technology
5320 · Special Projects
5322 · TDEM- CRF Expenditures
Total 5300 · Other Services & Charges
5400 · Capital Outlay
5401 · Equipment (IT)
Total 5400 · Capital Outlay
Total 5000 · ADMINISTRATION DEPARTMENT
5500 · DEVELOPMENT SERVICES DEPARTMENT
5501 · Personnel Services
5502 · Director Salary

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

5503 · Payroll Tax- MC Dev Svcs
5504 · Payroll Tax- SS Dev Svcs
5505 · Payroll Tax- TWC Dev Svcs
5506 · TMRS Contributions- Dev Svcs
5507 · Health Care- Dev Svcs
Total 5501 · Personnel Services
5600 · Other Services & Charges
5601 · Travel & Training
Total 5600 · Other Services & Charges
5700 · Professional Fees
5701 · General Engineering
5703 · Engineering- Plat Review
Total 5700 · Professional Fees
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT
6000 · PUBLIC SAFETY DEPARTMENT
6001 · Fire Department
6002 · Contract
Total 6001 · Fire Department
6200 · Police Department
6201 · Personnel Services
6202 · Salary - Chief of Police
6203 · Salary- Corporal
6204 · Salary / Wages - Officers
6205 · Officers - Overtime
6206 · Longevity & Certif Pay
6207 · Payroll Tax- MC PD
6208 · Payroll Tax- SS PD
6209 · Payroll Tax- TWC PD
6210 · TMRS Contributions- PD
6211 · Health Care- PD
Total 6201 · Personnel Services
6212 · Services
6213 · Telephone
6214 · Utilities
6215 · Janitorial
6215.1 · Technology- PD
Total 6212 · Services
6216 · Other Services & Charges
6217 · Ammunition
6219 · Auto Expenses
6220 · Supplies
6221 · Equipment Maintenance & Repair
6222 · Building R & M
6223 · Dues & Subscriptions

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

6224 · Animal Control
Total 6216 · Other Services & Charges
6225 · Police - Capital Outlay
6226 · Capital Outlay- PD Vehicles
6227 · Capital Outlay- PD Equipment
6228 · Cap O/L- Vehicle Rplcmnt Prgrm
6229 · Capital Outlay- IT
Total 6225 · Police - Capital Outlay
Total 6200 · Police Department
6500 · Municipal Court
6550 · Professional Fees
6551 · Judicial Services
6552 · Prosecutor
Total 6550 · Professional Fees
6570 · Other Services & Charges
6571 · Supplies
6573 · Dues and Subscriptions
6575 · Travel and Training
Total 6570 · Other Services & Charges
Total 6500 · Municipal Court
Total 6000 · PUBLIC SAFETY DEPARTMENT
8000 · PARKS DEPARTMENT
8001 · Services
8002 · Utilities
Total 8001 · Services
8010 · Other Services & Charges
8011 · Supplies
8014 · Contract Services
Total 8010 · Other Services & Charges
8030 · Capital Outlay- Parks
Total 8000 · PARKS DEPARTMENT
9000 · STREET DEPARTMENT
9001 · Other Services & Charges
9002 · Contract labor
9003 · Signage
Total 9001 · Other Services & Charges
9050 · Services
9051 · Utilities
Total 9050 · Services
9500 · Capital Outlay
9501 · Capital Outlay- Streets
Total 9500 · Capital Outlay
Total 9000 · STREET DEPARTMENT
Total GENERAL FUND EXPENDITURES

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

Total Expense
Net Ordinary Income
Other Income/Expense
 Other Income
 97500 · Use of Fund Balance
Total Other Income
Net Other Income
Net Income

Village of Salado-General Fund Check Listing

Date	Num	Name	As of February 28, 2021	Memo	Amount
02/02/2021			Funds Transfer to Payroll		21,967.93
02/02/2021			Funds Transfer to Payroll		4,621.89
02/03/2021	3587	Bojorquez Law Firm	January 2021 Legal Services		603.00
02/03/2021	3588	Bureau Veritas	Inspection Fees January 2021		1,219.56
02/03/2021	3589	Clifford Lee Coleman	Judicial Services for January 2021		500.00
02/03/2021	3590	Jani-King of Austin	February 2021 Contracted Services		387.00
02/03/2021	3591	Kasberg, Patrick & Associates	General Services Provided January 2021		7,860.76
02/03/2021	3592	Kristi Stegall	January 2021 Accounting Services		3,150.00
02/03/2021	3593	Renee Richardson	Trash Collection- 1/17/21 - 1/30/21		200.00
02/03/2021	3597	Salado I.S.D.	Village CRF Funding to LEA for Technology Costs		4,462.50
02/03/2021	3594	Bell County Auditor	Bell Co. Adaptive Management Coalition FY 2020, Additional Funding		10,000.00
02/03/2021	3595	Fuelman	Fuel Purchased January 2021		974.70
02/03/2021	3596	InHouse Systems, Inc.	Municipal Bldg Alarm System Monitoring- Feb through Apr 2021		59.85
02/10/2021			Funds Transfer to I&S		274,573.31
02/11/2021	3610	Angel Espinoza	Refund for Online Payment Made to Wrong Court		144.00
02/11/2021	3611	Miller Group Construction LLC	Refund of Online Water Bill Payment Made to Wrong Provider		56.81
02/11/2021	3612	McPartland, Cara F	Postage Reimbursement		2.20
02/11/2021	3613	Oster, John A	Reimbursement- Shipping Body Camera for Repairs		7.70
02/11/2021	3598	Armstrong, Vaughan & Associates, P.C.	FY 19-20 Audit and Financial Stmt Preparation		11,500.00
02/11/2021	3599	Dailey Wells Communications, Inc.	PD Equipment- 8 Radios and Accessories		19,774.76
02/11/2021	3600	Eagle Disposal	Utilities: Waste Disposal		112.50
02/11/2021	3601	Extraco Technology	IT Support		1,292.50
02/11/2021	3602	Firestone	PD Vehicle R&M- 4 Tires, 2020 Tahoe		510.88
02/11/2021	3603	Grande Communications Network LLC	Telephone/Internet		217.03
02/11/2021	3604	GT Distributors	PO Boone, PD Supplies		272.88
02/11/2021	3605	Jani-King of Austin	Electrostatic Spray Disinfection Clean 1/29/21		597.00
02/11/2021	3606	Just Say It!	Two Alderman Name Plates		30.00
02/11/2021	3607	Keith's Ace Hardware	Supplies- January Charges		98.13
02/11/2021	3608	TML Intergovernmental Risk Pool	Contribution Changes, Re-Rate Adjustments		905.52
02/11/2021	3609	Verizon Wireless	Village Cell Phones		527.72
02/11/2021	3614	TML MultiState Intergovernmental	Employee Health Care Coverage February 2021		4,226.09
02/16/2021			Funds Transfer to Payroll		17,607.02
02/19/2021	3615	Renee Richardson	Trash Collection- 1/31/21 - 2/13/21		200.00
02/26/2021	3622	Tuff Shed Inc.	Refund 2021 Contractor Registration Overpayment		100.00
02/26/2021	3616	Card Service Center	Credit Card Transactions January 2021		710.68
02/26/2021	3617	Clifford Lee Coleman	Judicial Services for February 2021		500.00
02/26/2021	3618	Grande Communications Network LLC	PD Telephone and Internet		195.81
02/26/2021	3619	InHouse Systems, Inc.	Alarm System Monitoring- PD- March 2021		19.95
02/26/2021	3620	Salado Plumbing	Storm Repairs		202.50
02/26/2021	3621	Xerox Financial Services	Copier Lease		295.77
					390,687.95
					<u>390,687.95</u>

Village of Salado, Hotel-Motel Fund

Balance Sheet

As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	205,152.21
Total Checking/Savings	<u>205,152.21</u>
Other Current Assets	
1200 · AR Taxes	31,822.42
1100 · Investments	
1120 · TexPool	5,270.99
Total 1100 · Investments	<u>5,270.99</u>
1500 · Petty Cash	100.00
Total Other Current Assets	<u>37,193.41</u>
Total Current Assets	<u>242,345.62</u>
TOTAL ASSETS	<u>242,345.62</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-1,517.00
Other Current Liabilities	
2400 · Reserve For Trolley Project	6,675.00
Total Other Current Liabilities	<u>6,675.00</u>
Total Current Liabilities	<u>5,158.00</u>
Total Liabilities	5,158.00
Equity	
32000 · Retained Earnings	182,355.91
Net Income	54,831.71
Total Equity	<u>237,187.62</u>
TOTAL LIABILITIES & EQUITY	<u>242,345.62</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of February 28, 2021

Current Assets:

Cash and Cash Equivalents	\$ 205,252.21
Investments	\$ 5,270.99
Receivables	\$ 31,822.42
Total Current Assets	<u>\$ 242,345.62</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ (1,517.00)
Intergovernmental Payable	\$ -
Accrued Wages	\$ -
Total Liabilities	<u>\$ (1,517.00)</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 23,718.76
Committed Fund Balance- Tourism Division Operations	\$ 213,468.86
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 243,862.62</u>

Total Liabilities and Fund Balances	<u>\$ 242,345.62</u>
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Village of Salado, Hotel-Motel Fund Profit & Loss Budget Performance

February 2021

	Feb 21	Oct '20 - Feb 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	2,417.43	70,301.00	220,000.00	31.96%
4300 · Other Income	165.05	782.71		
Total 4000 · HOT FUND REVENUE	2,582.48	71,083.71	227,000.00	31.31%
Total Income	2,582.48	71,083.71	227,000.00	31.31%
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	7,585.00	18,204.00	41.67%
5052 · Marketing	1,379.00	7,820.00	70,000.00	11.17%
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	16,252.00	119,404.00	13.61%
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	16,252.00	237,958.28	6.83%
Total Expense	2,896.00	16,252.00	237,958.28	6.83%
Net Ordinary Income	-313.52	54,831.71	-10,958.28	-500.37%
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	-313.52	54,831.71	0.00	100.0%

Village of Salado, Hotel-Motel Fund
Check Listing
As of February 28, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
02/01/2021	1609	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
02/11/2021	1610	SignAd Outdoor	Advertising Lease Space 02/05/21 - 03/04/21	650.00
02/11/2021	1611	Visit Widget LLC	Website Hosting & Support	409.00
02/26/2021	1612	Lamar Companies	Johnson County, TX DFW Panel 4204	320.00
02/26/2021	1613	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
				<u>4,413.00</u>
				<u>4,413.00</u>

Village of Salado- 400 Wastewater System Revenue

Balance Sheet

As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	21,324.05
Accounts Receivable	15,345.02
Other Current Assets	0.00
Total Current Assets	<u>36,669.07</u>
TOTAL ASSETS	<u>36,669.07</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	392.82
Other Current Liabilities	
Accrued Interest	22,415.00
Due to General Fund	62,936.96
Total Other Current Liabilities	<u>85,351.96</u>
Total Current Liabilities	<u>85,744.78</u>
Total Liabilities	85,744.78
Equity	
Retained Earnings	7,413.35
Net Income	-56,489.06
Total Equity	<u>-49,075.71</u>
TOTAL LIABILITIES & EQUITY	<u>36,669.07</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- WASTEWATER SYSTEM FUND
As of February 28, 2021

Current Assets:

Cash and Cash Equivalents	\$ 21,324.05
Receivables	\$ 15,345.02
Total Current Assets	<u><u>\$ 36,669.07</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 392.82
Accrued Interest	\$ 22,415.00
Intergovernmental Payable	\$ 62,936.96
Total Liabilities	<u><u>\$ 85,744.78</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (49,075.71)
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ (49,075.71)</u></u>

Total Liabilities and Fund Balances

\$ 36,669.07

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

	Feb 21	Oct '20 - Feb 21	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
Monthly Service Fees	16,890.05	82,913.34	215,885.00	38.41%
Interest Income	1.52	12.12	35.00	34.63%
Total Income	16,891.57	82,925.46	215,920.00	38.41%
Expense				
Bank Service Charge	0.00	0.95		
Maintenance Contractor	13,410.00	80,460.00	160,920.00	50.0%
Professional Fees- Engineering	540.05	7,463.20		
Professional Fees- Legal	0.00	49.00		
Repairs	0.00	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	5,105.14	25,825.03	43,500.00	59.37%
Utilities- Water	392.82	1,104.18	250.00	441.67%
Total Utilities	5,497.96	26,929.21	43,750.00	61.55%
Total Expense	19,448.01	139,414.52	215,920.00	64.57%
Net Ordinary Income	-2,556.44	-56,489.06	0.00	100.0%
Net Income	-2,556.44	-56,489.06	0.00	100.0%

Village of Salado- 400 Wastewater System Revenue
Check Listing
As of February 28, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
02/03/2021	100117	Our Energy, LLC	Electric Service at 401 S Stagecoach Well	38.19
02/03/2021	100118	Our Energy, LLC	Electric Service at 211 N. Church St.	114.15
02/03/2021	100119	CH2MHILL OMI	Contracted Services- March 2021	13,410.00
02/11/2021	100120	Our Energy, LLC	Electric Service at 111 Royal Street	207.16
02/11/2021	100121	Our Energy, LLC	Electric Service at 1401 Shepherd Dr.	4,783.83
				<u>18,553.33</u>
				<u>18,553.33</u>

Village of Salado- 500 Wastewater Customer Deposits

Balance Sheet

As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	9,121.00
Total Current Assets	<u>9,121.00</u>
TOTAL ASSETS	<u>9,121.00</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	9,400.00
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	1.43
Total Equity	<u>-279.00</u>
TOTAL LIABILITIES & EQUITY	<u>9,121.00</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2020 through February 2021

	<u>Oct '20 - Feb 21</u>
Ordinary Income/Expense	
Income	
Interest Income	3.77
Total Income	<u>3.77</u>
Net Ordinary Income	<u>3.77</u>
Net Income	<u><u>3.77</u></u>

Village of Salado- 500 Wastewater Customer Deposits Check Listing

As of February 28, 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 - 700 WW Permanent Improvement Bonds

Balance Sheet

As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	270,677.08
1003 · Horizon '18 Bond Proceeds x9230	390,085.04
Total Checking/Savings	<u>660,762.12</u>
Total Current Assets	660,762.12
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>11,036,240.16</u></u>
LIABILITIES & EQUITY	
Liabilities	
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	8,965,000.00
Equity	
3110 · Investments in Fixed Assets	1,410,478.00
32000 · Unrestricted Net Assets	665,960.85
Net Income	-5,198.69
Total Equity	<u>2,071,240.16</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,036,240.16</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2020 through February 2021

	<u>Oct '20 - Feb 21</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	2,719.29
Total Income	2,719.29
Expense	
6168 · Other	7,917.98
Total Expense	7,917.98
Net Ordinary Income	-5,198.69
Net Income	<u><u>-5,198.69</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of February 28, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
02/03/2021	1300	Kasberg, Patrick & Associates, LP	Engineering Fees- Application for Sewer CCN, Project 93.89 Percent Complete	7,840.00
				<u>7,840.00</u>
				<u>7,840.00</u>

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of February 28, 2021

	<u>Feb 28, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	718,453.00
Total Checking/Savings	<u>718,453.00</u>
Other Current Assets	
1215 · Property Tax Receivable	16,064.24
Total Other Current Assets	<u>16,064.24</u>
Total Current Assets	<u>734,517.24</u>
TOTAL ASSETS	<u><u>734,517.24</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
1200 · Due To/From General Fund	82,710.08
2704 · Deferred Revenue- Ad Valorem	14,895.40
Total Other Current Liabilities	<u>97,605.48</u>
Total Current Liabilities	<u>97,605.48</u>
Total Liabilities	97,605.48
Equity	
32000 · Unrestricted Net Assets	121,968.53
Net Income	514,943.23
Total Equity	<u>636,911.76</u>
TOTAL LIABILITIES & EQUITY	<u><u>734,517.24</u></u>

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

	Feb 21	Oct '20 - Feb 21	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	82,710.08	647,945.60	687,344.91	94.27%
4100 · Interest Income	552.57	1,489.38	3,500.00	42.55%
Total Income	<u>83,262.65</u>	<u>649,434.98</u>	<u>690,844.91</u>	<u>94.01%</u>
Expense				
6105 · 2015 Bond Principal	0.00	0.00	370,000.00	0.0%
6106 · 2015 Bond Interest	99,960.00	99,960.00	199,920.00	50.0%
6107 · 2018 Bond Principal	0.00	0.00	115,000.00	0.0%
6108 · 2018 Bond Interest	34,531.75	34,531.75	69,063.50	50.0%
Total Expense	<u>134,491.75</u>	<u>134,491.75</u>	<u>753,983.50</u>	<u>17.84%</u>
Net Ordinary Income	<u>-51,229.10</u>	<u>514,943.23</u>	<u>-63,138.59</u>	<u>-815.58%</u>
Other Income/Expense				
Other Income				
7000 · Transfers In- GF	0.00	0.00	66,638.59	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>66,638.59</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>66,638.59</u>	<u>0.0%</u>
Net Income	<u><u>-51,229.10</u></u>	<u><u>514,943.23</u></u>	<u><u>3,500.00</u></u>	<u><u>14,712.66%</u></u>

Village of Salado - 300 Interest and Sinking Fund
Check Listing
As of February 28, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
02/24/2021	ACH	Wilmington Trust	2015 Bond Debt Payment	99,960.00
02/24/2021	ACH	Wilmington Trust	2018 Bond Debt Payment	34,531.75
				<u>134,491.75</u>
				<u>134,491.75</u>