

Village of Salado-General Fund

Balance Sheet

05/13/21

As of April 30, 2021

Accrual Basis

	<u>Apr 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	1,058,304.21
1003 · Horizon Payroll xxx9962	48,808.27
1004 · Horizon Forfeiture xxx3514	6,323.84
1099 · Petty Cash	100.00
Total Checking/Savings	<u>1,113,536.32</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,400.52
Total 1100 · Investments	<u>4,400.52</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	231.00
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	2,326.16
1220 · Employee Advances	368.63
Total 1200 · Other receivables	<u>137,633.35</u>
1205 · Due To/From Other Funds	
1225 · Due to WW Cust Deposit Fund	-100.00
1224 · Due From WW Operations	93,121.09
1206 · Due From Fund 200 - Hotel/Motel	8,809.77
Total 1205 · Due To/From Other Funds	<u>101,830.86</u>
Total Other Current Assets	<u>243,864.73</u>
Total Current Assets	<u>1,357,401.05</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>2,195,119.93</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	21,989.08
Other Current Liabilities	
2003 · Accrued Expenses	1,650.00
2050 · Accrued Wages	28,499.91
2100 · Payroll Liabilities	135.78
2200 · Due to other funds	
2201 · Due to I&S	24,315.27
Total 2200 · Due to other funds	<u>24,315.27</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

Village of Salado-General Fund
Balance Sheet
As of April 30, 2021

	<u>Apr 30, 21</u>
2862 · Reserved- Technology Fund	5,425.02
Total Other Current Liabilities	<u>72,129.37</u>
Total Current Liabilities	<u>94,118.45</u>
Total Liabilities	94,118.45
Equity	
3110 · Investments in Fixed Assets	837,718.88
32000 · Retained Earnings	855,554.76
Net Income	<u>407,727.84</u>
Total Equity	<u>2,101,001.48</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,195,119.93</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of April 30, 2021

Current Assets:

Cash and Cash Equivalents	\$ 1,113,536.32
Investments	\$ 4,400.52
Receivables	\$ 239,464.21
Total Current Assets	\$ 1,357,401.05

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 21,989.08
Payroll Liabilities	\$ 135.78
Intergovernmental Payable	\$ 24,315.27
Deferred Revenues	\$ 8,374.11
Accrued Wages & Expenses	\$ 30,149.91
Total Liabilities	\$ 84,964.15

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 9,154.30
Committed Fund Balances	
Public Works	\$ 505,313.04
Future Grant Matches	\$ 315,820.65
Wastewater Operations	\$ 442,148.91
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ 1,272,436.90

Total Liabilities and Fund Balances	\$ 1,357,401.05
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Village of Salado-General Fund
Profit & Loss Budget Performance
April 2021

Ordinary Income/Expense	Apr 21	Oct '20 - Apr 21	Annual Budget	% of Budget
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	20,669.37	460,854.47	414,007.51	111.32%
4120 · Sales Tax Earned	36,951.44	358,787.61	577,702.86	62.11%
4130 · Mixed Beverages	1,519.06	14,753.61	21,000.00	70.26%
Total 4100 · Tax Revenue	59,139.87	834,395.69	1,012,710.37	82.39%
4150 · Franchise Fees				
4160 · Electric Franchise	210.05	111,829.13	135,000.00	82.84%
4165 · Telephone Franchise	20.49	7,847.71	20,000.00	39.24%
4170 · Waste Disposal Franchise Fee	236.81	10,970.87	24,000.00	45.71%
4175 · Cable Franchise	0.00	13,911.35	26,000.00	53.51%
4180 · Water Franchise	6,570.59	25,696.26	35,000.00	73.42%
Total 4150 · Franchise Fees	7,037.94	170,255.32	240,000.00	70.94%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	0.00	45.00	250.00	18.0%
4215 · Service Fees (Burn)	40.00	220.00	400.00	55.0%
4216 · Service Fees (Itinerant Vendor)	200.00	1,050.00	1,650.00	63.64%
4230 · Building Permit Fees	8,638.89	100,909.66	50,000.00	201.82%
4260 · Certificate of Occupancy	180.00	1,080.00	1,210.00	89.26%
4270 · Contractor Registration	1,050.00	6,070.00	6,500.00	93.39%
Total 4200 · Licenses, Permits, and Fees	10,108.89	109,374.66	60,010.00	182.26%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	0.00	7,978.01	19,800.00	40.29%
4315 · Zoning/Variances	200.00	450.00	1,100.00	40.91%
4320 · Pace Park Rental Fees	531.00	531.00	3,000.00	17.7%
4330 · LEOSE	0.00	889.46	910.00	97.74%
4340 · Crash Report Fees	36.00	150.20	250.00	60.08%
Total 4300 · Service Fees	767.00	9,998.67	25,060.00	39.9%
4700 · Investment and other income				
4780 · Interest Income	946.94	6,102.42	8,500.00	71.79%
4790 · Other Income	32,760.50	56,252.50	50,000.00	112.51%
Total 4700 · Investment and other income	33,707.44	62,354.92	58,500.00	106.59%
4400 · Fines and Forfeitures	1,080.00	8,461.90	40,500.00	20.89%
Total 4000 · GENERAL FUND REVENUE	111,841.14	1,194,841.16	1,436,780.37	83.16%
Total Income	111,841.14	1,194,841.16	1,436,780.37	83.16%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	14,092.80	75,161.60	122,138.00	61.54%
5102 · City Secretary Salary	7,588.80	29,052.46	66,004.84	44.02%
5121 · Payroll Tax- MC Admin	314.38	1,511.11	2,728.07	55.39%
5122 · Payroll Tax- SS Admin	1,344.26	6,461.27	11,664.86	55.39%
5123 · Payroll Tax- TWC Admin	0.00	288.00	288.00	100.0%

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

	Apr 21	Oct '20 - Apr 21	Annual Budget	% of Budget
5126 · TMRS Contributions- Admin	1,387.62	6,481.72	11,138.96	58.19%
5127 · Health Care- Admin	1,157.09	10,232.95	16,546.32	61.84%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	25,884.95	129,189.11	232,509.05	55.56%
5200 · Services				
5201 · Meeting Expense	1,598.37	1,736.37	250.00	694.55%
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	331.85	2,321.44	3,000.00	77.38%
5205 · Equipment - Leased / Rented	295.77	2,070.39	3,723.00	55.61%
5206 · Interest Exp/Bank Fees	54.11	299.50	650.00	46.08%
5207 · BELLCAD	0.00	6,619.50	10,500.00	63.04%
5214 · Utilities	272.20	2,727.95	5,100.00	53.49%
5215 · Janitorial	237.00	2,256.00	2,844.00	79.33%
Total 5200 · Services	2,789.30	23,995.15	31,782.00	75.5%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	3,360.00	34,005.00	47,250.00	71.97%
5216-4 · Profess Fees - Inspections	2,528.25	20,138.96	45,000.00	44.75%
5216-5 · Profess. Fees - Legal	2,907.00	14,198.96	35,000.00	40.57%
Total 5216 · Professional Fees	8,795.25	68,342.92	127,250.00	53.71%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	687.30	4,650.00	14.78%
5304 · Office Supplies	4.40	1,302.62	3,500.00	37.22%
5305 · Postage	372.60	1,575.75	2,750.00	57.3%
5306 · Building Supplies	0.00	0.00	250.00	0.0%
5307 · Building & Equipment - R & M	0.00	9,079.98	500.00	1,816.0%
5309 · Website	0.00	1,440.00	1,150.00	125.22%
5310 · Public Notices	198.00	2,095.24	3,000.00	69.84%
5311 · Insurance (TML Property & GL)	0.00	28,877.84	30,000.00	96.26%
5312 · Dues and Subscriptions	360.00	974.00	2,000.00	48.7%
5313 · Training & Travel	0.00	0.00	500.00	0.0%
5319 · Technology	1,411.50	11,805.50	15,510.00	76.12%
5320 · Special Projects	1,637.00	13,787.00	8,600.00	160.31%
5322 · TDEM- CRF Expenditures	0.00	22,484.85		
Total 5300 · Other Services & Charges	3,983.50	94,110.08	72,410.00	129.97%
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	41,453.00	316,924.51	466,451.05	67.94%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	7,344.00	39,168.00	63,658.71	61.53%
5503 · Payroll Tax- MC Dev Svcs	106.48	567.94	923.05	61.53%
5504 · Payroll Tax- SS Dev Svcs	455.32	2,428.42	3,946.84	61.53%
5505 · Payroll Tax- TWC Dev Svcs	0.00	144.00	144.00	100.0%
5506 · TMRS Contributions- Dev Svcs	470.01	2,424.47	3,768.60	64.33%

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

	Apr 21	Oct '20 - Apr 21	Annual Budget	% of Budget
5507 · Health Care- Dev Svcs	696.12	5,443.38	8,509.54	63.97%
Total 5501 · Personnel Services	9,071.93	50,176.21	80,950.74	61.98%
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	515.70	21,502.35	22,500.00	95.57%
5703 · Engineering- Plat Review	5,645.56	14,976.49	8,000.00	187.21%
Total 5700 · Professional Fees	6,161.26	36,478.84	30,500.00	119.6%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	15,233.19	86,655.05	111,950.74	77.41%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6002 · Contract	0.00	0.00	50,000.00	0.0%
6003 · Burn Fees	0.00	360.00		
Total 6001 · Fire Department	0.00	360.00	50,000.00	0.72%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	8,897.01	47,450.72	77,107.00	61.54%
6203 · Salary- Corporal	6,482.40	23,687.96	47,447.50	49.93%
6204 · Salary / Wages - Officers	20,747.84	104,324.70	161,277.48	64.69%
6205 · Officers - Overtime	2,015.19	10,457.39	7,000.00	149.39%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	553.06	2,695.85	4,246.06	63.49%
6208 · Payroll Tax- SS PD	2,364.84	11,527.09	18,155.59	63.49%
6209 · Payroll Tax- TWC PD	48.07	901.29	972.00	92.73%
6210 · TMRS Contributions- PD	2,441.09	11,519.50	20,761.79	55.48%
6211 · Health Care- PD	2,596.93	22,897.95	51,057.20	44.85%
Total 6201 · Personnel Services	46,146.43	235,462.45	392,524.62	59.99%
6212 · Services				
6213 · Telephone	711.81	4,428.85	9,828.96	45.06%
6214 · Utilities	170.80	1,881.78	3,500.00	53.77%
6215 · Janitorial	150.00	1,647.00	1,800.00	91.5%
6215.1 · Technology- PD	40.00	675.00	3,000.00	22.5%
Total 6212 · Services	1,072.61	8,632.63	18,128.96	47.62%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	0.00	2,000.00	0.0%
6219 · Auto Expenses	1,479.46	10,234.09	25,000.00	40.94%
6220 · Supplies	1,146.30	3,980.08	6,000.00	66.34%
6221 · Equipment Maintenance & Repair	0.00	398.00	800.00	49.75%
6222 · Building R & M	0.00	202.50	500.00	40.5%
6223 · Dues & Subscriptions	0.00	4,025.60	4,000.00	100.64%
6224 · Animal Control	0.00	0.00	1,000.00	0.0%
Total 6216 · Other Services & Charges	2,625.76	18,840.27	39,300.00	47.94%
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	0.00	31,650.58	45,000.00	70.34%
6227 · Capital Outlay- PD Equipment	0.00	19,774.76	3,000.00	659.16%

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

	Apr 21	Oct '20 - Apr 21	Annual Budget	% of Budget
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	51,425.34	56,500.00	91.02%
Total 6200 · Police Department	49,844.80	314,360.69	506,453.58	62.07%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	3,500.00	6,000.00	58.33%
6552 · Prosecutor	500.00	3,000.00	5,000.00	60.0%
Total 6550 · Professional Fees	1,000.00	6,500.00	11,000.00	59.09%
6570 · Other Services & Charges				
6571 · Supplies	6.00	6.00	250.00	2.4%
6573 · Dues and Subscriptions	0.00	100.00	2,300.00	4.35%
6575 · Travel and Training	400.00	400.00	1,000.00	40.0%
Total 6570 · Other Services & Charges	406.00	506.00	3,550.00	14.25%
Total 6500 · Municipal Court	1,406.00	7,006.00	14,550.00	48.15%
Total 6000 · PUBLIC SAFETY DEPARTMENT	51,250.80	321,726.69	571,003.58	56.34%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	144.59	913.51	1,750.00	52.2%
Total 8001 · Services	144.59	913.51	1,750.00	52.2%
8010 · Other Services & Charges				
8011 · Supplies	1,424.85	1,824.85	2,800.00	65.17%
8014 · Contract Services	0.00	0.00	20,000.00	0.0%
Total 8010 · Other Services & Charges	1,424.85	1,824.85	22,800.00	8.0%
8030 · Capital Outlay- Parks	0.00	0.00	55,000.00	0.0%
Total 8000 · PARKS DEPARTMENT	1,569.44	2,738.36	79,550.00	3.44%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract labor	6,588.00	33,715.71	75,000.00	44.95%
9003 · Signage	0.00	2,500.00	1,500.00	166.67%
Total 9001 · Other Services & Charges	6,588.00	36,215.71	76,500.00	47.34%
9050 · Services				
9051 · Utilities	1,491.15	15,340.00	39,000.00	39.33%
Total 9050 · Services	1,491.15	15,340.00	39,000.00	39.33%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	4,850.00	7,513.00	157,500.00	4.77%
Total 9500 · Capital Outlay	4,850.00	7,513.00	157,500.00	4.77%
Total 9000 · STREET DEPARTMENT	12,929.15	59,068.71	273,000.00	21.64%
Total GENERAL FUND EXPENDITURES	122,435.58	787,113.32	1,501,955.37	52.41%
Total Expense	122,435.58	787,113.32	1,501,955.37	52.41%
Net Ordinary Income	-10,594.44	407,727.84	-65,175.00	-625.59%
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
April 2021

	<u>Apr 21</u>	<u>Oct '20 - Apr 21</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Net Income	<u>-10,594.44</u>	<u>407,727.84</u>	<u>0.00</u>	<u>100.0%</u>

Village of Salado-General Fund
Check Listing
As of April 30, 2021

Date	Num	Name	Memo	Amount
04/05/2021	3678	McPartland, Cara F	Reimbursement: Office Supplies	4.40
04/05/2021	3670	Bojorquez Law Firm	March 2021 Legal Services	1,510.00
04/05/2021	3671	Bureau Veritas	Inspection Fees	1,167.12
04/05/2021	3672	FP Mailing Solutions	Postage	105.00
04/05/2021	3673	InHouse Systems, Inc.	Alarm System Monitoring- PD- April 2021	19.95
04/05/2021	3674	Jani-King of Austin	April 2021 Contracted Services	387.00
04/05/2021	3675	Kasberg, Patrick & Associates	General Services Provided March 2021	4,706.06
04/05/2021	3676	Kristi Stegall	March 2021 Accounting Services	3,150.00
04/05/2021	3677	Sam's Club	March Supplies: PD, Office and Janitorial	103.62
04/06/2021	3679	Extraco Technology	IT Service	2,585.00
04/06/2021	3680	The Arbor Barber	Tree Trimming Services, \$15K Total, \$5K Balance To Be Paid Upon Completion	5,000.00
04/13/2021	3687	William Chapman	Refund Payment Made In Error to Wrong Court	43.00
04/13/2021	3688	Jerald Maxon	Refund Payment Made in Error to Wrong Court	334.00
04/13/2021	3682	Axon Enterprise, Inc.	PD Supplies	360.50
04/13/2021	3683	Salado Village Voice Newspaper	Public Notices	500.00
04/13/2021	3684	Silver Electric and Solar	Electrical Work for 2 Road Signs	4,850.00
04/13/2021	3685	Verizon Wireless	Village Cell Phones	527.82
04/13/2021	3686	Xerox Financial Services	Copier Lease	295.77
04/16/2021	3689	Renee Richardson	Trash Collection- 3/28/21 - 4/10/21	200.00
04/21/2021	3690	Bickerstaff Heath Delgado Acosta LLP	MDA Analysis- Sanctuary	2,513.00
04/21/2021	3691	Bison Enterprises TX, LLC	Mowing Service	1,188.00
04/21/2021	3692	Eagle Disposal	Utilities: Waste Disposal	112.50
04/21/2021	3693	Eagle Tire & Lube Center	PD- Oil Change	97.93
04/21/2021	3694	Firestone	PD Vehicle Repairs	751.90
04/21/2021	3695	Fuelman	PD Fuel Charges March 2021	1,529.30
04/21/2021	3696	Grande Communications Network LLC	Telephone/Internet	217.03
04/21/2021	3697	GT Distributors	PD Supplies	584.36
04/21/2021	3698	Keith's Ace Hardware	Supplies- March Charges	140.84
04/21/2021	3699	M&D Business Services	Clean-Up Day Postcards	100.40
04/21/2021	3700	Miller's Smokehouse	Storm Heroes Celebration- Catering	1,598.37
04/21/2021	3701	State Comptroller	1st QTR 2021 State Criminal Costs & Fees	4,259.70
04/21/2021	3702	Verison Wireless- VSAT	Customer CTD, PD Supplies	110.00
04/29/2021	3703	Card Service Center	Credit Card Transactions March 2021	1,845.61
04/29/2021	3704	Clifford Lee Coleman	Judicial Services for April 2021	500.00
04/29/2021	3705	Grande Communications Network LLC	PD Telephone and Internet	195.89
04/29/2021	3706	InHouse Systems, Inc.	Alarm System Monitoring- PD- May 2021	19.95
04/29/2021	3707	Renee Richardson	Trash Collection- 4/11/21 - 4/24/21	200.00
04/29/2021	3708	Signs & Banners	25 Signs- Keep Salado Beautiful	1,637.00
04/30/2021	3709	Cirro Energy	Utilities: Electric	1,377.42
04/30/2021	3710	InHouse Systems, Inc.	Municipal Bldg Alarm System Monitoring- May through July 2021	59.85
04/30/2021	3711	Jani-King of Austin	May 2021 Contracted Services	387.00
04/30/2021	3712	OmniBase Services of Texas	1st QTR 2021 FTA Fees Collected	6.00
04/30/2021	3713	Salado Village Voice Newspaper	Public Notices	198.00
04/30/2021	3714	Salado Water Supply Corporation	Utilities: Water	464.04
04/30/2021	3715	Tyler Technologies	Court Case Mgmt Software- Maintenance and TylerU Support	2,393.06
04/30/2021	3716	Xerox Financial Services	Copier Lease	295.77
				48,632.16
				48,632.16

Village of Salado, Hotel-Motel Fund

Balance Sheet

As of April 30, 2021

	<u>Apr 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	223,671.79
Total Checking/Savings	223,671.79
Other Current Assets	
1200 · AR Taxes	31,822.42
1100 · Investments	
1120 · TexPool	5,270.99
Total 1100 · Investments	5,270.99
1500 · Petty Cash	100.00
Total Other Current Assets	37,193.41
Total Current Assets	260,865.20
TOTAL ASSETS	260,865.20
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-1,517.00
Total Accounts Payable	-1,517.00
Other Current Liabilities	
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	8,809.77
Total 2200 · Due To Other Funds	8,809.77
Total Other Current Liabilities	15,484.77
Total Current Liabilities	13,967.77
Total Liabilities	13,967.77
Equity	
32000 · Retained Earnings	182,355.91
Net Income	64,541.52
Total Equity	246,897.43
TOTAL LIABILITIES & EQUITY	260,865.20

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of April 30, 2021

Current Assets:

Cash and Cash Equivalents	\$ 223,771.79
Investments	\$ 5,270.99
Receivables	\$ 31,822.42
Total Current Assets	<u>\$ 260,865.20</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ (1,517.00)
Intergovernmental Payable	\$ 8,809.77
Accrued Wages	\$ -
Total Liabilities	<u>\$ 7,292.77</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 24,689.74
Committed Fund Balance- Tourism Division Operations	\$ 222,207.69
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 253,572.43</u>

Total Liabilities and Fund Balances	<u>\$ 260,865.20</u>
--	-----------------------------

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

April 2021

	Apr 21	Oct '20 - Apr 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	34,964.24	113,546.69	220,000.00	51.61%
4300 · Other Income	171.39	1,141.06		
Total 4000 · HOT FUND REVENUE	35,135.63	114,687.75	227,000.00	50.52%
Total Income	35,135.63	114,687.75	227,000.00	50.52%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	7,036.80	10,555.20	61,000.83	17.3%
5003 · Wages- Part Time Employees	0.00	0.00	23,400.00	0.0%
5004 · Payroll Tax- MC	102.03	153.05	1,223.81	12.51%
5005 · Payroll Tax- SS	436.28	654.42	5,232.85	12.51%
5006 · Payroll Tax- TWC	87.71	144.00	576.00	25.0%
5007 · TMRS Contribution	450.36	675.54	3,611.25	18.71%
5008 · Health Care	696.59	2,089.77	8,509.54	24.56%
Total 5001 · Personnel Services	8,809.77	14,271.98	103,554.28	13.78%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,517.00	10,619.00	18,204.00	58.33%
5052 · Marketing	9,349.00	19,223.00	70,000.00	27.46%
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	52.00	3,500.00	1.49%
5056 · Postage	0.00	0.00	1,500.00	0.0%
5057 · Dues & Subscriptions	368.00	1,215.00	1,200.00	101.25%
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	11,234.00	31,109.00	119,404.00	26.05%
5100 · Capital Outlay				
5110 · Capital Outlay- Equipment	4,765.25	4,765.25	15,000.00	31.77%
Total 5100 · Capital Outlay	4,765.25	4,765.25	15,000.00	31.77%
Total 5000 · HOT FUND EXPENDITURES	24,809.02	50,146.23	237,958.28	21.07%
Total Expense	24,809.02	50,146.23	237,958.28	21.07%
Net Ordinary Income	10,326.61	64,541.52	-10,958.28	-588.98%
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	10,326.61	64,541.52	0.00	100.0%

Village of Salado, Hotel-Motel Fund
Check Listing

Date	Num	Name	As of April 30, 2021	Memo	Amount
04/01/2021	1615	Salado Chamber of Commerce	Tourism Lease at Visitor's Center		1,517.00
04/05/2021	1616	Lamar Companies	Johnson County, TX DFW Panel 4204		320.00
04/05/2021	1617	Salado Village Voice	2nd QTR Jewel: Full Page Tourism Promo, Quarter Page Pace Park Promo		675.00
04/06/2021	1618	Jason Deckman Photography	Photography Services: 2021 Wildflower Art Fair		75.00
04/15/2021	1619	KHT Electronics	Chamber AV Improvements		4,765.25
04/21/2021	1620	BMI	Music License		368.00
04/21/2021	1621	Lamar Companies	Johnson County, TX DFW Panel 4204		320.00
04/21/2021	1622	M&D Business Services	Business Cards- Andrea Howard		52.00
04/21/2021	1623	SignAd Outdoor	Advertising Lease Space 04/02/21 - 04/29/21		650.00
04/29/2021	1624	AJR Media Group	TourTexas.com Destination Content Plan		3,979.00
04/29/2021	1625	Open Sky Media, Inc.	San Antonio Magazine- Full Page May 2021		2,750.00
04/29/2021	1626	Salado Chamber of Commerce	Tourism Lease at Visitor's Center		1,517.00
04/29/2021	1627	Southwest Showcase	Booth 202		925.00
04/29/2021	1628	Visit Widget LLC	Website Hosting & Support		409.00
04/30/2021	1629	SignAd Outdoor	Advertising Lease Space 04/30/21 - 05/27/21		650.00
					<u>18,972.25</u>
					<u>18,972.25</u>

Village of Salado- 400 Wastewater System Revenue

05/13/21

Balance Sheet

Accrual Basis

As of April 30, 2021

	<u>Apr 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon Account x353	15,916.07
Total Checking/Savings	<u>15,916.07</u>
Accounts Receivable	
Accounts Receivable	19,276.66
Total Accounts Receivable	<u>19,276.66</u>
Total Current Assets	<u>35,192.73</u>
TOTAL ASSETS	<u>35,192.73</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	115.23
Other Current Liabilities	
Accrued Interest	22,415.00
Due to General Fund	93,121.09
Total Other Current Liabilities	<u>115,536.09</u>
Total Current Liabilities	<u>115,651.32</u>
Total Liabilities	115,651.32
Equity	
Retained Earnings	7,413.35
Net Income	-87,871.94
Total Equity	<u>-80,458.59</u>
TOTAL LIABILITIES & EQUITY	<u>35,192.73</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- WASTEWATER SYSTEM FUND
As of April 30, 2021

Current Assets:

Cash and Cash Equivalents	\$ 15,916.07
Receivables	\$ 19,276.66
Total Current Assets	\$ 35,192.73

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 115.23
Accrued Interest	\$ 22,415.00
Intergovernmental Payable	\$ 93,121.09
Total Liabilities	\$ 115,651.32

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (80,458.59)
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ (80,458.59)

Total Liabilities and Fund Balances

\$ 35,192.73

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

	<u>Apr 21</u>	<u>Oct '20 - Apr 21</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Monthly Service Fees	15,872.18	115,675.57	215,885.00	53.58%
Interest Income	2.70	17.29	35.00	49.4%
Total Income	<u>15,874.88</u>	<u>115,692.86</u>	<u>215,920.00</u>	<u>53.58%</u>
Expense				
Misc	0.00	740.00		
Bank Service Charge	0.00	0.95		
Maintenance Contractor	13,410.00	107,280.00	160,920.00	66.67%
Professional Fees- Engineering	1,557.65	10,225.98		
Professional Fees- Legal	0.00	49.00		
Repairs	19,888.23	45,162.35		
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	6,378.09	36,939.22	43,500.00	84.92%
Utilities- Water	116.95	1,917.30	250.00	766.92%
Total Utilities	<u>6,495.04</u>	<u>38,856.52</u>	<u>43,750.00</u>	<u>88.82%</u>
Total Expense	<u>41,350.92</u>	<u>203,564.80</u>	<u>215,920.00</u>	<u>94.28%</u>
Net Ordinary Income	<u>-25,476.04</u>	<u>-87,871.94</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u>-25,476.04</u>	<u>-87,871.94</u>	<u>0.00</u>	<u>100.0%</u>

Village of Salado- 400 Wastewater System Revenue
Check Listing

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>As of April 30, 2021</u>	<u>Memo</u>	<u>Amount</u>
04/06/2021	100128	Frontier Utilities		Electric Service at 111 Royal St Sewer	73.70
04/13/2021	100129	CH2MHILL OMI		Contracted Services- April 2021, Additional Repairs	32,950.83
04/21/2021	100130	CH2MHILL OMI		Contracted Services- May 2021	13,410.00
04/21/2021	100131	Frontier Utilities		Electric Service at 211 N. Church	105.31
04/21/2021	100132	Frontier Utilities		Electric Service at 1401 Shepherd Drive	5,573.10
04/29/2021	100133	Mission Communications, LLC		Service Package Renewal	347.40
04/30/2021	100134	Frontier Utilities		Electric Service at 1057 N Main	48.02
04/30/2021	100135	Salado Water Supply Corporation		Utilities: Water	116.95
04/30/2021	100136	Frontier Utilities		Electric Service at 413 N Main	91.36
04/30/2021	100137	Frontier Utilities		Electric Service at 695 N Main	82.42
04/30/2021	100138	Frontier Utilities		Electric Service at 410 N Main	54.18
04/30/2021	100139	Frontier Utilities		Electric Service at 81 S Main	85.34
04/30/2021	100140	Frontier Utilities		Electric Service at 205 N Main	109.49
04/30/2021	100141	Frontier Utilities		Electric Service at 215 S Main	39.94
					<u>53,088.04</u>
					<u>53,088.04</u>

Village of Salado- 500 Wastewater Customer Deposits

05/13/21

Balance Sheet

Accrual Basis

As of April 30, 2021

	<u>Apr 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	9,152.58
Total Checking/Savings	<u>9,152.58</u>
Other Current Assets	
Due to/from General Fund	100.00
Total Other Current Assets	<u>100.00</u>
Total Current Assets	<u>9,252.58</u>
TOTAL ASSETS	<u>9,252.58</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	9,530.00
Total Other Current Liabilities	<u>9,530.00</u>
Total Current Liabilities	<u>9,530.00</u>
Total Liabilities	9,530.00
Equity	
Retained Earnings	-280.43
Net Income	3.01
Total Equity	<u>-277.42</u>
TOTAL LIABILITIES & EQUITY	<u>9,252.58</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2020 through April 2021

	<u>Oct '20 - Apr 21</u>
Ordinary Income/Expense	
Income	
Interest Income	5.35
Total Income	5.35
Net Ordinary Income	5.35
Net Income	<u>5.35</u>

Village of Salado- 500 Wastewater Customer Deposits
Check Listing
As of April 30, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
04/30/2021	100010	Tara Eaton	Refund Deposit: 201 Church	100.00
				<u>100.00</u>
				<u>100.00</u>

Village of Salado - 700 WW Permanent Improvement Bonds

05/13/21

Balance Sheet

Accrual Basis

As of April 30, 2021

	<u>Apr 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	271,144.48
1003 · Horizon '18 Bond Proceeds x9230	390,758.63
Total Checking/Savings	<u>661,903.11</u>
Total Current Assets	661,903.11
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>11,037,381.15</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	2,250.00
Total Current Liabilities	<u>2,250.00</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	8,967,250.00
Equity	
3110 · Investments in Fixed Assets	1,410,478.00
32000 · Unrestricted Net Assets	665,960.85
Net Income	-6,307.70
Total Equity	<u>2,070,131.15</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,037,381.15</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2020 through April 2021

	<u>Oct '20 - Apr 21</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	3,860.28
Total Income	3,860.28
Expense	
6168 · Other	10,167.98
Total Expense	10,167.98
Net Ordinary Income	-6,307.70
Net Income	<u><u>-6,307.70</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of April 30, 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

05/13/21

Balance Sheet

Accrual Basis

As of April 30, 2021

	<u>Apr 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	719,693.60
Total Checking/Savings	<u>719,693.60</u>
Other Current Assets	
1200 · Due To/From General Fund	24,315.27
1215 · Property Tax Receivable	16,064.24
Total Other Current Assets	<u>40,379.51</u>
Total Current Assets	<u>760,073.11</u>
TOTAL ASSETS	<u>760,073.11</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	623,209.18
Total Equity	<u>745,177.71</u>
TOTAL LIABILITIES & EQUITY	<u>760,073.11</u>

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

	Apr 21	Oct '20 - Apr 21	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	33,239.56	754,970.95	687,344.91	109.84%
4100 · Interest Income	591.04	2,729.98	3,500.00	78.0%
Total Income	33,830.60	757,700.93	690,844.91	109.68%
Expense				
6105 · 2015 Bond Principal	0.00	0.00	370,000.00	0.0%
6106 · 2015 Bond Interest	0.00	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	0.00	34,531.75	69,063.50	50.0%
Total Expense	0.00	134,491.75	753,983.50	17.84%
Net Ordinary Income	33,830.60	623,209.18	-63,138.59	-987.05%
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	33,830.60	623,209.18	3,500.00	17,805.98%

Village of Salado - 300 Interest and Sinking Fund

Check Listing

As of April 30, 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>