

Village of Salado-General Fund

06/10/21

Balance Sheet

Accrual Basis

As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	1,065,535.29
1003 · Horizon Payroll xxx9962	50,043.55
1004 · Horizon Forfeiture xxx3514	6,328.69
1099 · Petty Cash	100.00
Total Checking/Savings	<u>1,122,007.53</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	380.22
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	409.59
Total 1200 · Other receivables	<u>137,823.53</u>
1205 · Due To/From Other Funds	
1225 · Due to WW Cust Deposit Fund	-100.00
1224 · Due From WW Operations	115,363.25
1206 · Due From Fund 200 - Hotel/Motel	16,177.70
Total 1205 · Due To/From Other Funds	<u>131,440.95</u>
Total Other Current Assets	<u>273,665.00</u>
Total Current Assets	<u>1,395,672.53</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>2,233,391.41</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	42,661.11
Other Current Liabilities	
2003 · Accrued Expenses	1,650.00
2050 · Accrued Wages	28,499.91
2100 · Payroll Liabilities	6,229.13
2200 · Due to other funds	
2201 · Due to I&S	28,083.56
Total 2200 · Due to other funds	<u>28,083.56</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

06/10/21

Balance Sheet

Accrual Basis

As of May 31, 2021

	May 31, 21
2862 · Reserved- Technology Fund	5,425.02
Total Other Current Liabilities	81,991.01
Total Current Liabilities	124,652.12
Total Liabilities	124,652.12
Equity	
3110 · Investments in Fixed Assets	837,718.88
32000 · Retained Earnings	855,554.76
Net Income	415,465.65
Total Equity	2,108,739.29
TOTAL LIABILITIES & EQUITY	2,233,391.41

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

Current Assets:

Cash and Cash Equivalents	\$ 1,122,007.53
Investments	\$ 4,400.52
Receivables	\$ 269,264.48
Total Current Assets	\$ 1,395,672.53

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 42,661.11
Payroll Liabilities	\$ 6,229.13
Intergovernmental Payable	\$ 28,083.56
Deferred Revenues	\$ 8,374.11
Accrued Wages & Expenses	\$ 30,149.91
Total Liabilities	\$ 115,497.82

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 9,154.30
Committed Fund Balances	
Public Works	\$ 508,408.16
Future Grant Matches	\$ 317,755.10
Wastewater Operations	\$ 444,857.14
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ 1,280,174.71

Total Liabilities and Fund Balances	\$ 1,395,672.53
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Village of Salado-General Fund
Profit & Loss Budget Performance
May 2021

	May 21	Oct '20 - May 21	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	2,457.65	463,312.12	414,007.51	111.91%
4120 · Sales Tax Earned	70,802.73	429,590.34	577,702.86	74.36%
4130 · Mixed Beverages	3,174.21	17,927.82	21,000.00	85.37%
Total 4100 · Tax Revenue	76,434.59	910,830.28	1,012,710.37	89.94%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	111,829.13	135,000.00	82.84%
4165 · Telephone Franchise	3,367.72	11,215.43	20,000.00	56.08%
4170 · Waste Disposal Franchise Fee	0.00	10,970.87	24,000.00	45.71%
4175 · Cable Franchise	7,247.71	21,159.06	26,000.00	81.38%
4180 · Water Franchise	0.00	25,696.26	35,000.00	73.42%
Total 4150 · Franchise Fees	10,615.43	180,870.75	240,000.00	75.36%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	15.00	60.00	250.00	24.0%
4215 · Service Fees (Burn)	40.00	260.00	400.00	65.0%
4216 · Service Fees (Itinerant Vendor)	0.00	1,050.00	1,650.00	63.64%
4230 · Building Permit Fees	6,518.45	107,428.11	50,000.00	214.86%
4260 · Certificate of Occupancy	90.00	1,170.00	1,210.00	96.69%
4270 · Contractor Registration	150.00	6,220.00	6,500.00	95.69%
Total 4200 · Licenses, Permits, and Fees	6,813.45	116,188.11	60,010.00	193.62%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	900.00	8,878.01	19,800.00	44.84%
4315 · Zoning/Variances	285.00	735.00	1,100.00	66.82%
4320 · Pace Park Rental Fees	163.00	694.00	3,000.00	23.13%
4330 · LEOSE	0.00	889.46	910.00	97.74%
4340 · Crash Report Fees	24.00	174.20	250.00	69.68%
Total 4300 · Service Fees	1,372.00	11,370.67	25,060.00	45.37%
4700 · Investment and other income				
4780 · Interest Income	882.58	6,985.00	8,500.00	82.18%
4790 · Other Income	81,669.16	137,921.66	50,000.00	275.84%
Total 4700 · Investment and other income	82,551.74	144,906.66	58,500.00	247.7%
4400 · Fines and Forfeitures	5,336.00	13,797.90	40,500.00	34.07%
Total 4000 · GENERAL FUND REVENUE	183,123.21	1,377,964.37	1,436,780.37	95.91%
Total Income	183,123.21	1,377,964.37	1,436,780.37	95.91%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	9,395.20	84,556.80	122,138.00	69.23%
5102 · City Secretary Salary	5,059.20	34,111.66	66,004.84	51.68%
5121 · Payroll Tax- MC Admin	209.59	1,720.70	2,728.07	63.07%
5122 · Payroll Tax- SS Admin	896.17	7,357.44	11,664.86	63.07%
5123 · Payroll Tax- TWC Admin	0.00	288.00	288.00	100.0%

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

	May 21	Oct '20 - May 21	Annual Budget	% of Budget
5126 · TMRS Contributions- Admin	925.08	7,406.80	11,138.96	66.5%
5127 · Health Care- Admin	1,283.51	11,516.46	16,546.32	69.6%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	17,768.75	146,957.86	232,509.05	63.21%
5200 · Services				
5201 · Meeting Expense	61.99	1,798.36	250.00	719.34%
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	104.52	2,425.96	3,000.00	80.87%
5205 · Equipment - Leased / Rented	295.77	2,366.16	3,723.00	63.56%
5206 · Interest Exp/Bank Fees	41.04	340.54	650.00	52.39%
5207 · BELLCAD	0.00	6,619.50	10,500.00	63.04%
5214 · Utilities	325.03	3,052.98	5,100.00	59.86%
5215 · Janitorial	237.00	2,493.00	2,844.00	87.66%
Total 5200 · Services	1,065.35	25,060.50	31,782.00	78.85%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	3,150.00	37,155.00	47,250.00	78.64%
5216-4 · Profess Fees - Inspections	1,836.86	21,975.82	45,000.00	48.84%
5216-5 · Profess. Fees - Legal	8,521.00	22,719.96	35,000.00	64.91%
Total 5216 · Professional Fees	13,507.86	81,850.78	127,250.00	64.32%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	687.30	4,650.00	14.78%
5304 · Office Supplies	585.84	1,888.46	3,500.00	53.96%
5305 · Postage	0.00	1,935.75	2,750.00	70.39%
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	412.50	2,507.74	3,000.00	83.59%
5311 · Insurance (TML Property & GL)	0.00	28,877.84	30,000.00	96.26%
5312 · Dues and Subscriptions	0.00	1,014.00	2,000.00	50.7%
5313 · Training & Travel	0.00	0.00	500.00	0.0%
5319 · Technology	1,411.50	13,470.99	15,510.00	86.85%
5320 · Special Projects	0.00	13,787.00	8,600.00	160.31%
5322 · TDEM- CRF Expenditures	0.00	22,484.85		
Total 5300 · Other Services & Charges	2,409.84	97,173.91	72,410.00	134.2%
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	34,751.80	352,330.30	466,451.05	75.53%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,896.00	44,064.00	63,658.71	69.22%
5503 · Payroll Tax- MC Dev Svcs	71.00	638.94	923.05	69.22%
5504 · Payroll Tax- SS Dev Svcs	303.56	2,731.98	3,946.84	69.22%
5505 · Payroll Tax- TWC Dev Svcs	0.00	144.00	144.00	100.0%
5506 · TMRS Contributions- Dev Svcs	313.34	2,737.81	3,768.60	72.65%

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

	May 21	Oct '20 - May 21	Annual Budget	% of Budget
5507 · Health Care- Dev Svcs	696.12	6,139.50	8,509.54	72.15%
Total 5501 · Personnel Services	6,280.02	56,456.23	80,950.74	69.74%
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	192.63	21,694.98	22,500.00	96.42%
5703 · Engineering- Plat Review	6,030.10	21,006.59	8,000.00	262.58%
Total 5700 · Professional Fees	6,222.73	42,701.57	30,500.00	140.01%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	12,502.75	99,157.80	111,950.74	88.57%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6002 · Contract	50,000.00	50,000.00	50,000.00	100.0%
6003 · Burn Fees	0.00	360.00		
Total 6001 · Fire Department	50,000.00	50,360.00	50,000.00	100.72%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	5,931.34	53,382.06	77,107.00	69.23%
6203 · Salary- Corporal	4,321.60	28,009.56	47,447.50	59.03%
6204 · Salary / Wages - Officers	15,796.14	120,120.84	161,277.48	74.48%
6205 · Officers - Overtime	2,010.63	12,468.02	7,000.00	178.12%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	406.86	3,102.71	4,246.06	73.07%
6208 · Payroll Tax- SS PD	1,739.71	13,266.80	18,155.59	73.07%
6209 · Payroll Tax- TWC PD	65.43	966.72	972.00	99.46%
6210 · TMRS Contributions- PD	1,795.82	13,315.32	20,761.79	64.13%
6211 · Health Care- PD	4,227.44	27,125.39	51,057.20	53.13%
Total 6201 · Personnel Services	36,294.97	271,757.42	392,524.62	69.23%
6212 · Services				
6213 · Telephone	619.47	5,048.32	9,828.96	51.36%
6214 · Utilities	132.24	2,014.02	3,500.00	57.54%
6215 · Janitorial	150.00	1,797.00	1,800.00	99.83%
6215.1 · Technology- PD	40.00	715.00	3,000.00	23.83%
Total 6212 · Services	941.71	9,574.34	18,128.96	52.81%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	0.00	2,000.00	0.0%
6219 · Auto Expenses	0.00	10,122.05	25,000.00	40.49%
6220 · Supplies	852.96	4,521.98	6,000.00	75.37%
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	60.00	60.00	1,000.00	6.0%
Total 6216 · Other Services & Charges	912.96	19,330.13	39,300.00	49.19%
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	33,524.76	3,000.00	1,117.49%

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

	May 21	Oct '20 - May 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	65,175.34	56,500.00	115.36%
Total 6200 · Police Department	38,149.64	365,837.23	506,453.58	72.24%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	4,000.00	6,000.00	66.67%
6552 · Prosecutor	0.00	3,000.00	5,000.00	60.0%
Total 6550 · Professional Fees	500.00	7,000.00	11,000.00	63.64%
6570 · Other Services & Charges				
6571 · Supplies	0.00	6.00	250.00	2.4%
6573 · Dues and Subscriptions	2,393.06	2,493.06	2,300.00	108.39%
6575 · Travel and Training	0.00	0.00	1,000.00	0.0%
Total 6570 · Other Services & Charges	2,393.06	2,499.06	3,550.00	70.4%
Total 6500 · Municipal Court	2,893.06	9,499.06	14,550.00	65.29%
Total 6000 · PUBLIC SAFETY DEPARTMENT	91,042.70	425,696.29	571,003.58	74.55%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	594.00	594.00		
7005 · Payroll Tax- MC Maint	8.61	8.61		
7006 · Payroll Tax- SS Maint	36.83	36.83		
7007 · Payroll Tax- TWC Maint	9.50	9.50		
7008 · TMRS Contributions- Maint	38.02	38.02		
Total 7001 · Personnel Services	686.96	686.96		
Total 7000 · PUBLIC WORKS DEPARTMENT	686.96	686.96		
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	178.14	1,091.65	1,750.00	62.38%
Total 8001 · Services	178.14	1,091.65	1,750.00	62.38%
8010 · Other Services & Charges				
8011 · Supplies	737.16	3,004.05	2,800.00	107.29%
8012 · Auto Expenses	0.00	0.00		
8014 · Contract Services	0.00	0.00	20,000.00	0.0%
Total 8010 · Other Services & Charges	737.16	3,004.05	22,800.00	13.18%
8030 · Capital Outlay- Parks	9,437.50	11,962.50	55,000.00	21.75%
Total 8000 · PARKS DEPARTMENT	10,352.80	16,058.20	79,550.00	20.19%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract labor	2,283.11	36,474.02	75,000.00	48.63%
9003 · Signage	0.00	2,500.00	1,500.00	166.67%
Total 9001 · Other Services & Charges	2,283.11	38,974.02	76,500.00	50.95%
9050 · Services				
9051 · Utilities	1,789.65	17,129.65	39,000.00	43.92%
Total 9050 · Services	1,789.65	17,129.65	39,000.00	43.92%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	4,952.50	12,465.50	157,500.00	7.92%

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

	<u>May 21</u>	<u>Oct '20 - May 21</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Total 9500 · Capital Outlay	4,952.50	12,465.50	157,500.00	7.92%
Total 9000 · STREET DEPARTMENT	9,025.26	68,569.17	273,000.00	25.12%
Total GENERAL FUND EXPENDITURES	158,362.27	962,498.72	1,501,955.37	64.08%
Total Expense	158,362.27	962,498.72	1,501,955.37	64.08%
Net Ordinary Income	24,760.94	415,465.65	-65,175.00	-637.46%
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	<u>24,760.94</u>	<u>415,465.65</u>	<u>0.00</u>	<u>100.0%</u>

Village of Salado-General Fund Check Listing

Date	Num	Name	As of May 31, 2021	Memo	Amount
05/05/2021	3720	Terrie Wolverton		Refund of Pace Park Deposit	100.00
05/05/2021	3717	Bureau Veritas		Inspection Fees April 2021	2,528.25
05/05/2021	3718	Kristi Stegall		April 2021 Accounting Services	3,360.00
05/05/2021	3719	Playground and Shade Structures, Inc.		Initial Payment- Playground Repairs and Safety Surfacing	9,437.50
05/10/2021	3721	Bison Enterprises TX, LLC		Mowing Service	395.11
05/10/2021	3722	Extraco Technology		IT Support	1,292.50
05/10/2021	3723	Fairway Sports Vehicles		Cart Rental 5/7/21 - 5/11/21	175.00
05/10/2021	3724	Kasberg, Patrick & Associates		General Services Provided April 2021	7,718.91
05/13/2021	3733	McPartland, Cara F		Reimburse for Supplies: Best Buy- USB Bluetooth Adapter	16.22
05/13/2021	3725	Bojorquez Law Firm		April 2021 Legal Services	894.00
05/13/2021	3726	Fuelman		PD Fuel Charges April 2021	1,195.46
05/13/2021	3727	Grande Communications Network LLC		Telephone/Internet	217.11
05/13/2021	3728	Just Say It!		Name Plate	12.00
05/13/2021	3729	Lowe's		Supplies	1,424.85
05/13/2021	3730	M&D Business Services		Business Cards: PD Santiago and Hall	84.00
05/13/2021	3731	Renee Richardson- vendor		Trash Collection- 4/25/21 - 5/08/21	200.00
05/13/2021	3732	Verizon Wireless		Village Cell Phones	630.66
05/20/2021	3734	Bickerstaff Heath Delgado Acosta LLP		Professional Services: Sanctuary Development	7,487.00
05/20/2021	3735	Bison Enterprises TX, LLC		Routine Mowing Service	1,188.00
05/20/2021	3736	Eagle Disposal		Utilities: Waste Disposal	112.50
05/20/2021	3737	Keith's Ace Hardware		R&M Suplies	21.93
05/20/2021	3738	Salado Village Voice Newspaper		Public Notice Published 5/6/21	204.00
05/26/2021	3740	Clifford Lee Coleman		Judicial Services for May 2021	500.00
05/26/2021	3741	InHouse Systems, Inc.		Alarm System Monitoring- PD- June 2021	19.95
05/26/2021	3742	Salado Volunteer Fire Department		FY 20-21 Budgeted Expenditure- Fire & EMS Protection	50,000.00
05/26/2021	3743	TML MultiState Intergovernmental		Employee Healthcare	14,976.16
05/27/2021	3744	Bison Enterprises TX, LLC		Mowing Service	475.20
05/27/2021	3745	Renee Richardson- vendor		Trash Collection- 5/09/21 - 5/15/21	100.00
					104,766.31
					104,766.31

Village of Salado, Hotel-Motel Fund

06/10/21

Balance Sheet

Accrual Basis

As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	227,439.08
Other Current Assets	
1200 · AR Taxes	31,822.42
1100 · Investments	
1120 · TexPool	<u>5,270.99</u>
Total 1100 · Investments	5,270.99
1500 · Petty Cash	<u>100.00</u>
Total Other Current Assets	<u>37,193.41</u>
Total Current Assets	<u>264,632.49</u>
TOTAL ASSETS	<u>264,632.49</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-867.00
Other Current Liabilities	
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	<u>16,177.70</u>
Total 2200 · Due To Other Funds	16,177.70
Total Other Current Liabilities	<u>22,852.70</u>
Total Current Liabilities	<u>21,985.70</u>
Total Liabilities	21,985.70
Equity	
32000 · Retained Earnings	182,355.91
Net Income	<u>60,290.88</u>
Total Equity	<u>242,646.79</u>
TOTAL LIABILITIES & EQUITY	<u>264,632.49</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 227,539.08
Investments	\$ 5,270.99
Receivables	\$ 31,822.42
Total Current Assets	<u><u>\$ 264,632.49</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ (867.00)
Intergovernmental Payable	\$ 16,177.70
Accrued Wages	\$ -
Total Liabilities	<u><u>\$ 15,310.70</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 24,264.68
Committed Fund Balance- Tourism Division Operations	\$ 218,382.11
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 249,321.79</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 264,632.49</u></u>
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Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance

May 2021

	May 21	Oct '20 - May 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	7,905.02	121,451.71	220,000.00	55.21%
4300 · Other Income	175.60	1,316.66		
Total 4000 · HOT FUND REVENUE	8,080.62	122,768.37	227,000.00	54.08%
Total Income	8,080.62	122,768.37	227,000.00	54.08%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	4,691.20	15,246.40	61,000.83	24.99%
5003 · Wages- Part Time Employees	697.50	697.50	23,400.00	2.98%
5004 · Payroll Tax- MC	78.13	231.18	1,223.81	18.89%
5005 · Payroll Tax- SS	334.11	988.53	5,232.85	18.89%
5006 · Payroll Tax- TWC	11.16	155.16	576.00	26.94%
5007 · TMRS Contribution	300.24	975.78	3,611.25	27.02%
5008 · Health Care	696.59	2,786.36	8,509.54	32.74%
Total 5001 · Personnel Services	6,808.93	21,080.91	103,554.28	20.36%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,517.00	12,136.00	18,204.00	66.67%
5052 · Marketing	2,784.00	22,424.64	70,000.00	32.04%
5053 · Office Supplies	0.00	70.36	500.00	14.07%
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	733.33	1,948.33	1,200.00	162.36%
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	5,034.33	36,631.33	119,404.00	30.68%
5100 · Capital Outlay				
5101 · Capital Outlay- Technology	0.00	4,765.25		
5110 · Capital Outlay- Equipment	0.00	0.00	15,000.00	0.0%
Total 5100 · Capital Outlay	0.00	4,765.25	15,000.00	31.77%
Total 5000 · HOT FUND EXPENDITURES	11,843.26	62,477.49	237,958.28	26.26%
Total Expense	11,843.26	62,477.49	237,958.28	26.26%
Net Ordinary Income	-3,762.64	60,290.88	-10,958.28	-550.19%
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	-3,762.64	60,290.88	0.00	100.0%

Village of Salado, Hotel-Motel Fund
Check Listing
As of May 31, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
05/10/2021	1630	Visit Widget LLC	Website Hosting & Support	409.00
05/20/2021	1631	ASCAP	Music License Fees	733.33
05/20/2021	1632	Lamar Companies	Johnson County, TX DFW Panel 4204	320.00
05/26/2021	1633	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
05/26/2021	1634	Visit Widget LLC	Website Hosting & Support	409.00
05/27/2021	1635	Salado Village Voice	Jewel Publications	925.00
				<u>4,313.33</u>
				<u>4,313.33</u>

Village of Salado- 400 Wastewater System Revenue

06/10/21

Balance Sheet

Accrual Basis

As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon Account x353	30,825.31
Total Checking/Savings	<u>30,825.31</u>
Accounts Receivable	
Accounts Receivable	18,779.37
Total Accounts Receivable	<u>18,779.37</u>
Total Current Assets	<u>49,604.68</u>
TOTAL ASSETS	<u>49,604.68</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	2,519.28
Total Accounts Payable	<u>2,519.28</u>
Other Current Liabilities	
Impact Fees Collected	9,070.34
Accrued Interest	22,415.00
Due to General Fund	115,363.25
Total Other Current Liabilities	<u>146,848.59</u>
Total Current Liabilities	<u>149,367.87</u>
Total Liabilities	149,367.87
Equity	
Retained Earnings	7,413.35
Net Income	-107,176.54
Total Equity	<u>-99,763.19</u>
TOTAL LIABILITIES & EQUITY	<u>49,604.68</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 30,825.31
Receivables	\$ 18,779.37
Total Current Assets	<u>\$ 49,604.68</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 2,519.28
Accrued Interest	\$ 22,415.00
Intergovernmental Payable	\$ 115,363.25
Total Liabilities	<u>\$ 140,297.53</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (90,692.85)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ (90,692.85)</u>

Total Liabilities and Fund Balances

\$ 49,604.68

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

	<u>May 21</u>	<u>Oct '20 - May 21</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Monthly Service Fees	15,338.76	131,014.33	215,885.00	60.69%
Interest Income	2.11	19.40	35.00	55.43%
Total Income	<u>15,340.87</u>	<u>131,033.73</u>	<u>215,920.00</u>	<u>60.69%</u>
Expense				
Misc	0.00	740.00		
Bank Service Charge	0.00	0.95		
Maintenance Contractor	13,410.00	120,690.00	160,920.00	75.0%
Professional Fees- Engineering	2,285.22	12,511.20		
Professional Fees- Legal	0.00	49.00		
Repairs	10,021.27	57,533.61		
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	6,409.70	43,348.92	43,500.00	99.65%
Utilities- Water	169.29	2,086.59	250.00	834.64%
Total Utilities	<u>6,578.99</u>	<u>45,435.51</u>	<u>43,750.00</u>	<u>103.85%</u>
Total Expense	<u>32,295.48</u>	<u>238,210.27</u>	<u>215,920.00</u>	<u>110.32%</u>
Net Ordinary Income	<u>-16,954.61</u>	<u>-107,176.54</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u><u>-16,954.61</u></u>	<u><u>-107,176.54</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>

Village of Salado- 400 Wastewater System Revenue

Check Listing

As of May 31, 2021

Date	Num	Name	Amount	
05/05/2021	100142	CH2MHILL OMI	Contracted Services and Repairs	23,011.27
05/05/2021	100143	Frontier Utilities	Electric Service at 211 N Church	148.90
05/10/2021	100144	Frontier Utilities	Electric Service at 1401 Shepherd Dr.	5,482.72
05/10/2021	100145	Frontier Utilities	Electric Service at 111 Royal St Sewer	290.51
05/13/2021	100146	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well	115.23
05/20/2021	100147	J-R Testing & Repair	Backflow Device Tests (7)	420.00
05/26/2021	100148	Frontier Utilities	Electric Service at 81 S Main	82.48
05/26/2021	100149	Frontier Utilities	Electric Service at 410 N Main	53.21
05/26/2021	100150	Frontier Utilities	Electric Service at 1057 N Main	46.52
05/26/2021	100151	Frontier Utilities	Electric Service at 695 N Main	78.08
05/26/2021	100152	Frontier Utilities	Electric Service at 413 N Main	86.00
05/26/2021	100153	Frontier Utilities	Electric Service at 205 N Main	103.91
05/26/2021	100154	Frontier Utilities	Electric Service at 215 S Main	37.37
				<u>29,956.20</u>
				<u>29,956.20</u>

Village of Salado- 500 Wastewater Customer Deposits

06/10/21

Balance Sheet

Accrual Basis

As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	9,153.29
Total Checking/Savings	<u>9,153.29</u>
Other Current Assets	
Due to/from General Fund	100.00
Total Other Current Assets	<u>100.00</u>
Total Current Assets	<u>9,253.29</u>
TOTAL ASSETS	<u>9,253.29</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	3.72
Total Equity	<u>-276.71</u>
TOTAL LIABILITIES & EQUITY	<u>9,253.29</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2020 through May 2021

	<u>Oct '20 - May 21</u>
Ordinary Income/Expense	
Income	
Interest Income	6.06
Total Income	6.06
Net Ordinary Income	6.06
Net Income	<u><u>6.06</u></u>

Village of Salado- 500 Wastewater Customer Deposits

Check Listing

As of May 31, 2021

Date	Num	Name	Memo	Amount
(No checks drawn this period)				
				0.00
				0.00

Village of Salado - 700 WW Permanent Improvement Bonds

06/10/21

Balance Sheet

Accrual Basis

As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	269,101.74
1003 · Horizon '18 Bond Proceeds x9230	391,058.39
Total Checking/Savings	<u>660,160.13</u>
Total Current Assets	660,160.13
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>11,035,638.17</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	1,975.91
Total Current Liabilities	<u>1,975.91</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	8,966,975.91
Equity	
3110 · Investments in Fixed Assets	1,410,478.00
32000 · Unrestricted Net Assets	665,960.85
Net Income	-7,776.59
Total Equity	<u>2,068,662.26</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,035,638.17</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2020 through May 2021

	<u>Oct '20 - May 21</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	4,367.30
Total Income	4,367.30
Expense	
6150 · Bond Issuance Fees	400.00
6168 · Other	11,743.89
Total Expense	12,143.89
Net Ordinary Income	-7,776.59
Net Income	<u><u>-7,776.59</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>As of May 31, 2021</u>	<u>Memo</u>	<u>Amount</u>
05/10/2021	1298	Kasberg, Patrick & Associates, LP		Application for Sewer CCN, Final Invoice for Contract	2,250.00
					<u>2,250.00</u>
					<u><u>2,250.00</u></u>

Village of Salado - 300 Interest and Sinking Fund

06/10/21

Balance Sheet

Accrual Basis

As of May 31, 2021

	<u>May 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	720,245.69
Total Checking/Savings	<u>720,245.69</u>
Other Current Assets	
1200 · Due To/From General Fund	28,083.56
1215 · Property Tax Receivable	16,064.24
Total Other Current Assets	<u>44,147.80</u>
Total Current Assets	<u>764,393.49</u>
TOTAL ASSETS	<u>764,393.49</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	627,529.56
Total Equity	<u>749,498.09</u>
TOTAL LIABILITIES & EQUITY	<u>764,393.49</u>

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

	<u>May 21</u>	<u>Oct '20 - May 21</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	3,768.29	758,739.24	687,344.91	110.39%
4100 · Interest Income	552.09	3,282.07	3,500.00	93.77%
Total Income	<u>4,320.38</u>	<u>762,021.31</u>	<u>690,844.91</u>	<u>110.3%</u>
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	<u>0.00</u>	<u>134,491.75</u>	<u>753,983.50</u>	<u>17.84%</u>
Net Ordinary Income	4,320.38	627,529.56	-63,138.59	-993.89%
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	0.00	0.00	66,638.59	0.0%
Net Income	<u><u>4,320.38</u></u>	<u><u>627,529.56</u></u>	<u><u>3,500.00</u></u>	<u><u>17,929.42%</u></u>

Village of Salado - 300 Interest and Sinking Fund
Check Listing
As of May 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>