

## Village of Salado-General Fund

## Balance Sheet

08/11/21

As of July 31, 2021

Accrual Basis

	<u>Jul 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Horizon GF Operating xxx8101	1,023,371.40
1003 · Horizon Payroll xxx9962	48,613.41
1004 · Horizon Forfeiture xxx3514	6,339.62
1099 · Petty Cash	100.00
<b>Total Checking/Savings</b>	<u>1,078,424.43</u>
<b>Other Current Assets</b>	
1100 · Investments	
1120 · TexPool	4,400.52
<b>Total 1100 · Investments</b>	<u>4,400.52</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	-8.93
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	491.51
<b>Total 1200 · Other receivables</b>	<u>137,516.30</u>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	181,534.29
1206 · Due From Fund 200 - Hotel/Motel	14,139.32
<b>Total 1205 · Due To/From Other Funds</b>	<u>195,673.61</u>
<b>Total Other Current Assets</b>	<u>337,590.43</u>
<b>Total Current Assets</b>	<u>1,416,014.86</u>
<b>Fixed Assets</b>	
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
<b>Total Fixed Assets</b>	<u>837,718.88</u>
<b>TOTAL ASSETS</b>	<u><u>2,253,733.74</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	40,605.39
<b>Other Current Liabilities</b>	
2003 · Accrued Expenses	1,650.00
2050 · Accrued Wages	28,499.91
2100 · Payroll Liabilities	4,633.75
2200 · Due to other funds	
2201 · Due to I&S	5,464.48
<b>Total 2200 · Due to other funds</b>	<u>5,464.48</u>
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	8,374.11
<b>Total 2700 · Deferred Revenue</b>	<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

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08/11/21

Accrual Basis

## Village of Salado-General Fund

### Balance Sheet

As of July 31, 2021

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	<u>Jul 31, 21</u>
2862 · Reserved- Technology Fund	5,425.02
Total Other Current Liabilities	57,776.55
Total Current Liabilities	98,381.94
Total Liabilities	98,381.94
Equity	
3110 · Investments in Fixed Assets	837,718.88
32000 · Retained Earnings	855,554.76
Net Income	462,078.16
Total Equity	2,155,351.80
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,253,733.74</u></b>

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

**Current Assets:**

Cash and Cash Equivalents	\$ 1,078,424.43
Investments	\$ 4,400.52
Receivables	\$ 333,189.91
<b>Total Current Assets</b>	<b>\$ 1,416,014.86</b>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ 40,605.39
Payroll Liabilities	\$ 4,633.75
Intergovernmental Payable	\$ 5,464.48
Deferred Revenues	\$ 8,374.11
Accrued Wages & Expenses	\$ 30,149.91
<b>Total Liabilities</b>	<b>\$ 89,227.64</b>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 9,154.30
Committed Fund Balances	
Public Works	\$ 527,053.17
Future Grant Matches	\$ 329,408.23
Wastewater Operations	\$ 461,171.52
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<b>\$ 1,326,787.22</b>

<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,416,014.86</b>
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**Village of Salado-General Fund**  
**Profit & Loss Budget Performance**  
July 2021

Ordinary Income/Expense	Jul 21	Oct '20 - Jul 21	Annual Budget	% of Budget
<b>Income</b>				
<b>4000 · GENERAL FUND REVENUE</b>				
<b>4100 · Tax Revenue</b>				
4115 · Property Taxes	1,494.13	466,513.46	414,007.51	112.68%
4120 · Sales Tax Earned	54,164.51	547,141.29	577,702.86	94.71%
4130 · Mixed Beverages	2,977.27	24,064.15	21,000.00	114.59%
<b>Total 4100 · Tax Revenue</b>	<b>58,635.91</b>	<b>1,037,718.90</b>	<b>1,012,710.37</b>	<b>102.47%</b>
<b>4150 · Franchise Fees</b>				
4160 · Electric Franchise	0.00	111,829.13	135,000.00	82.84%
4165 · Telephone Franchise	15.90	11,231.33	20,000.00	56.16%
4170 · Waste Disposal Franchise Fee	0.00	10,970.87	24,000.00	45.71%
4175 · Cable Franchise	21.96	21,181.02	26,000.00	81.47%
4180 · Water Franchise	7,864.42	33,560.68	35,000.00	95.89%
<b>Total 4150 · Franchise Fees</b>	<b>7,902.28</b>	<b>188,773.03</b>	<b>240,000.00</b>	<b>78.66%</b>
<b>4200 · Licenses, Permits, and Fees</b>				
4210 · Sign Permit / Misc	30.00	90.00	250.00	36.0%
4215 · Service Fees (Burn)	20.00	300.00	400.00	75.0%
4216 · Service Fees (Itinerant Vendor)	175.00	1,850.00	1,650.00	112.12%
4230 · Building Permit Fees	3,337.15	116,712.22	50,000.00	233.42%
4260 · Certificate of Occupancy	270.00	1,530.00	1,210.00	126.45%
4270 · Contractor Registration	450.00	7,070.00	6,500.00	108.77%
<b>Total 4200 · Licenses, Permits, and Fees</b>	<b>4,282.15</b>	<b>127,552.22</b>	<b>60,010.00</b>	<b>212.55%</b>
<b>4300 · Service Fees</b>				
4310 · Subdiv/Plats/Waivers/Exceptions	1,425.00	10,803.01	19,800.00	54.56%
4315 · Zoning/Variances	0.00	735.00	1,100.00	66.82%
4320 · Pace Park Rental Fees	125.00	1,269.00	3,000.00	42.3%
4330 · LEOSE	0.00	889.46	910.00	97.74%
4340 · Crash Report Fees	30.10	234.30	250.00	93.72%
<b>Total 4300 · Service Fees</b>	<b>1,580.10</b>	<b>13,930.77</b>	<b>25,060.00</b>	<b>55.59%</b>
<b>4700 · Investment and other income</b>				
4780 · Interest Income	919.88	8,958.85	8,500.00	105.4%
4790 · Other Income	19,220.00	246,327.60	50,000.00	492.66%
<b>Total 4700 · Investment and other income</b>	<b>20,139.88</b>	<b>255,286.45</b>	<b>58,500.00</b>	<b>436.39%</b>
4400 · Fines and Forfeitures	2,358.00	15,058.43	40,500.00	37.18%
<b>Total 4000 · GENERAL FUND REVENUE</b>	<b>94,898.32</b>	<b>1,638,319.80</b>	<b>1,436,780.37</b>	<b>114.03%</b>
<b>Total Income</b>	<b>94,898.32</b>	<b>1,638,319.80</b>	<b>1,436,780.37</b>	<b>114.03%</b>
<b>Expense</b>				
<b>GENERAL FUND EXPENDITURES</b>				
<b>5000 · ADMINISTRATION DEPARTMENT</b>				
<b>5100 · Personnel Services</b>				
5101 · Village Administrator Salary	9,395.20	103,347.20	122,138.00	84.62%
5102 · City Secretary Salary	5,059.20	44,230.06	66,004.84	67.01%
5121 · Payroll Tax- MC Admin	209.59	2,139.88	2,728.07	78.44%
5122 · Payroll Tax- SS Admin	896.17	9,149.79	11,664.86	78.44%
5123 · Payroll Tax- TWC Admin	0.00	288.00	288.00	100.0%

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

	Jul 21	Oct '20 - Jul 21	Annual Budget	% of Budget
5126 · TMRS Contributions- Admin	925.08	9,256.96	11,138.96	83.1%
5127 · Health Care- Admin	1,283.51	14,083.48	16,546.32	85.12%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
<b>Total 5100 · Personnel Services</b>	<b>17,768.75</b>	<b>182,495.37</b>	<b>232,509.05</b>	<b>78.49%</b>
<b>5200 · Services</b>				
5201 · Meeting Expense	0.00	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	270.77	3,184.70	3,000.00	106.16%
5205 · Equipment - Leased / Rented	295.77	2,957.70	3,723.00	79.44%
5206 · Interest Exp/Bank Fees	41.04	473.24	650.00	72.81%
5207 · BELLCAD	0.00	9,623.25	10,500.00	91.65%
5214 · Utilities	334.55	3,681.19	5,100.00	72.18%
5215 · Janitorial	237.00	2,967.00	2,844.00	104.33%
<b>Total 5200 · Services</b>	<b>1,179.13</b>	<b>30,649.44</b>	<b>31,782.00</b>	<b>96.44%</b>
<b>5216 · Professional Fees</b>				
5216-3 · Profess Fees - Accounting	3,010.00	43,245.00	47,250.00	91.52%
5216-4 · Profess Fees - Inspections	0.00	24,638.59	45,000.00	54.75%
5216-5 · Profess. Fees - Legal	5,446.10	43,637.87	35,000.00	124.68%
<b>Total 5216 · Professional Fees</b>	<b>8,456.10</b>	<b>111,521.46</b>	<b>127,250.00</b>	<b>87.64%</b>
<b>5300 · Other Services &amp; Charges</b>				
5301 · Election Expenses	0.00	687.30	4,650.00	14.78%
5304 · Office Supplies	277.98	2,640.49	3,500.00	75.44%
5305 · Postage	51.30	2,174.19	2,750.00	79.06%
5306 · Building Supplies	0.00	0.00	250.00	0.0%
5307 · Building & Equipment - R & M	450.00	9,529.98	500.00	1,906.0%
5309 · Website	0.00	1,440.00	1,150.00	125.22%
5310 · Public Notices	0.00	2,677.74	3,000.00	89.26%
5311 · Insurance (TML Property & GL)	0.00	28,877.84	30,000.00	96.26%
5312 · Dues and Subscriptions	245.06	1,259.06	2,000.00	62.95%
5313 · Training & Travel	0.00	0.00	500.00	0.0%
5319 · Technology	1,507.66	16,390.15	15,510.00	105.68%
5320 · Special Projects	0.00	13,787.00	8,600.00	160.31%
5322 · TDEM- CRF Expenditures	0.00	22,484.85		
<b>Total 5300 · Other Services &amp; Charges</b>	<b>2,532.00</b>	<b>101,948.60</b>	<b>72,410.00</b>	<b>140.79%</b>
<b>5400 · Capital Outlay</b>				
5401 · Equipment (IT)	0.00	1,287.25	2,500.00	51.49%
<b>Total 5400 · Capital Outlay</b>	<b>0.00</b>	<b>1,287.25</b>	<b>2,500.00</b>	<b>51.49%</b>
<b>Total 5000 · ADMINISTRATION DEPARTMENT</b>	<b>29,935.98</b>	<b>427,902.12</b>	<b>466,451.05</b>	<b>91.74%</b>
<b>5500 · DEVELOPMENT SERVICES DEPARTMENT</b>				
<b>5501 · Personnel Services</b>				
5502 · Director Salary	4,896.00	53,856.00	63,658.71	84.6%
5503 · Payroll Tax- MC Dev Svcs	70.99	780.92	923.05	84.6%
5504 · Payroll Tax- SS Dev Svcs	303.55	3,339.08	3,946.84	84.6%
5505 · Payroll Tax- TWC Dev Svcs	0.00	144.00	144.00	100.0%
5506 · TMRS Contributions- Dev Svcs	313.34	3,364.49	3,768.60	89.28%

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

	Jul 21	Oct '20 - Jul 21	Annual Budget	% of Budget
5507 · Health Care- Dev Svcs	696.12	7,531.74	8,509.54	88.51%
<b>Total 5501 · Personnel Services</b>	<b>6,280.00</b>	<b>69,016.23</b>	<b>80,950.74</b>	<b>85.26%</b>
5600 · Other Services & Charges				
5601 · Travel & Training	0.00	0.00	500.00	0.0%
<b>Total 5600 · Other Services &amp; Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.0%</b>
5700 · Professional Fees				
5701 · General Engineering	0.00	21,694.98	22,500.00	96.42%
5703 · Engineering- Plat Review	6,466.55	34,188.80	8,000.00	427.36%
<b>Total 5700 · Professional Fees</b>	<b>6,466.55</b>	<b>55,883.78</b>	<b>30,500.00</b>	<b>183.23%</b>
<b>Total 5500 · DEVELOPMENT SERVICES DEPARTMENT</b>	<b>12,746.55</b>	<b>124,900.01</b>	<b>111,950.74</b>	<b>111.57%</b>
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6002 · Contract	0.00	50,000.00	50,000.00	100.0%
6003 · Burn Fees	0.00	360.00		
<b>Total 6001 · Fire Department</b>	<b>0.00</b>	<b>50,360.00</b>	<b>50,000.00</b>	<b>100.72%</b>
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	5,931.34	65,244.74	77,107.00	84.62%
6203 · Salary- Corporal	4,321.60	36,652.76	47,447.50	77.25%
6204 · Salary / Wages - Officers	11,799.49	151,511.31	161,277.48	93.94%
6205 · Officers - Overtime	1,425.88	14,721.62	7,000.00	210.31%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	340.42	3,887.88	4,246.06	91.56%
6208 · Payroll Tax- SS PD	1,455.63	16,624.09	18,155.59	91.57%
6209 · Payroll Tax- TWC PD	0.00	997.22	972.00	102.6%
6210 · TMRS Contributions- PD	1,502.59	16,780.89	20,761.79	80.83%
6211 · Health Care- PD	2,852.72	32,830.83	51,057.20	64.3%
<b>Total 6201 · Personnel Services</b>	<b>29,629.67</b>	<b>339,251.34</b>	<b>392,524.62</b>	<b>86.43%</b>
6212 · Services				
6213 · Telephone	609.06	6,266.59	9,828.96	63.76%
6214 · Utilities	169.47	2,340.33	3,500.00	66.87%
6215 · Janitorial	150.00	2,097.00	1,800.00	116.5%
6215.1 · Technology- PD	87.98	887.92	3,000.00	29.6%
<b>Total 6212 · Services</b>	<b>1,016.51</b>	<b>11,591.84</b>	<b>18,128.96</b>	<b>63.94%</b>
6216 · Other Services & Charges				
6217 · Ammunition	150.00	389.90	2,000.00	19.5%
6219 · Auto Expenses	1,607.23	14,764.09	25,000.00	59.06%
6220 · Supplies	0.00	4,551.93	6,000.00	75.87%
6221 · Equipment Maintenance & Repair	0.00	984.72	800.00	123.09%
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	60.00	1,000.00	6.0%
<b>Total 6216 · Other Services &amp; Charges</b>	<b>1,757.23</b>	<b>24,978.74</b>	<b>39,300.00</b>	<b>63.56%</b>
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**  
July 2021

	Jul 21	Oct '20 - Jul 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%
<b>Total 6225 · Police - Capital Outlay</b>	<b>0.00</b>	<b>65,175.34</b>	<b>56,500.00</b>	<b>115.36%</b>
<b>Total 6200 · Police Department</b>	<b>32,403.41</b>	<b>440,997.26</b>	<b>506,453.58</b>	<b>87.08%</b>
<b>6500 · Municipal Court</b>				
<b>6550 · Professional Fees</b>				
6551 · Judicial Services	500.00	5,000.00	6,000.00	83.33%
6552 · Prosecutor	4,445.90	9,479.92	5,000.00	189.6%
<b>Total 6550 · Professional Fees</b>	<b>4,945.90</b>	<b>14,479.92</b>	<b>11,000.00</b>	<b>131.64%</b>
<b>6570 · Other Services &amp; Charges</b>				
6571 · Supplies	0.00	24.00	250.00	9.6%
6573 · Dues and Subscriptions	0.00	2,493.06	2,300.00	108.39%
6575 · Travel and Training	0.00	0.00	1,000.00	0.0%
<b>Total 6570 · Other Services &amp; Charges</b>	<b>0.00</b>	<b>2,517.06</b>	<b>3,550.00</b>	<b>70.9%</b>
<b>Total 6500 · Municipal Court</b>	<b>4,945.90</b>	<b>16,996.98</b>	<b>14,550.00</b>	<b>116.82%</b>
<b>Total 6000 · PUBLIC SAFETY DEPARTMENT</b>	<b>37,349.31</b>	<b>508,354.24</b>	<b>571,003.58</b>	<b>89.03%</b>
<b>7000 · PUBLIC WORKS DEPARTMENT</b>				
<b>7001 · Personnel Services</b>				
7002 · Wages- Maintenance Worker	2,376.00	5,346.00		
7004 · Maintenance Worker- Overtime	144.82	144.82		
7005 · Payroll Tax- MC Maint	36.55	79.62		
7006 · Payroll Tax- SS Maint	156.29	340.42		
7007 · Payroll Tax- TWC Maint	40.33	87.85		
7008 · TMRS Contributions- Maint	161.33	351.41		
7009 · Healthcare- Maintenance	11.00	22.00		
<b>Total 7001 · Personnel Services</b>	<b>2,926.32</b>	<b>6,372.12</b>		
<b>7015 · Other Services &amp; Charges</b>				
7017 · Telephone	62.36	124.84		
<b>Total 7015 · Other Services &amp; Charges</b>	<b>62.36</b>	<b>124.84</b>		
<b>Total 7000 · PUBLIC WORKS DEPARTMENT</b>	<b>2,988.68</b>	<b>6,496.96</b>		
<b>8000 · PARKS DEPARTMENT</b>				
<b>8001 · Services</b>				
8002 · Utilities	154.83	1,429.75	1,750.00	81.7%
<b>Total 8001 · Services</b>	<b>154.83</b>	<b>1,429.75</b>	<b>1,750.00</b>	<b>81.7%</b>
<b>8010 · Other Services &amp; Charges</b>				
8011 · Supplies	1,678.87	7,821.91	2,800.00	279.35%
8014 · Contract Services	0.00	0.00	20,000.00	0.0%
<b>Total 8010 · Other Services &amp; Charges</b>	<b>1,678.87</b>	<b>7,821.91</b>	<b>22,800.00</b>	<b>34.31%</b>
8030 · Capital Outlay- Parks	0.00	21,400.00	55,000.00	38.91%
<b>Total 8000 · PARKS DEPARTMENT</b>	<b>1,833.70</b>	<b>30,651.66</b>	<b>79,550.00</b>	<b>38.53%</b>
<b>9000 · STREET DEPARTMENT</b>				
<b>9001 · Other Services &amp; Charges</b>				
9002 · Contract labor	2,249.44	42,491.90	75,000.00	56.66%
9003 · Signage	0.00	2,500.00	1,500.00	166.67%
<b>Total 9001 · Other Services &amp; Charges</b>	<b>2,249.44</b>	<b>44,991.90</b>	<b>76,500.00</b>	<b>58.81%</b>
<b>9050 · Services</b>				

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

	<u>Jul 21</u>	<u>Oct '20 - Jul 21</u>	<u>Annual Budget</u>	<u>% of Budget</u>
9051 · Utilities	1,617.10	20,479.25	39,000.00	52.51%
<b>Total 9050 · Services</b>	<b>1,617.10</b>	<b>20,479.25</b>	<b>39,000.00</b>	<b>52.51%</b>
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	0.00	12,465.50	157,500.00	7.92%
<b>Total 9500 · Capital Outlay</b>	<b>0.00</b>	<b>12,465.50</b>	<b>157,500.00</b>	<b>7.92%</b>
<b>Total 9000 · STREET DEPARTMENT</b>	<b>3,866.54</b>	<b>77,936.65</b>	<b>273,000.00</b>	<b>28.55%</b>
<b>Total GENERAL FUND EXPENDITURES</b>	<b>88,720.76</b>	<b>1,176,241.64</b>	<b>1,501,955.37</b>	<b>78.31%</b>
<b>Total Expense</b>	<b>88,720.76</b>	<b>1,176,241.64</b>	<b>1,501,955.37</b>	<b>78.31%</b>
Net Ordinary Income	6,177.56	462,078.16	-65,175.00	-708.98%
Other Income/Expense				
Other Income				
97500 · Use of Fund Balance	0.00	0.00	65,175.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>65,175.00</b>	<b>0.0%</b>
Net Other Income	0.00	0.00	65,175.00	0.0%
<b>Net Income</b>	<b>6,177.56</b>	<b>462,078.16</b>	<b>0.00</b>	<b>100.0%</b>



## Village of Salado-General Fund

## Balance Sheet

08/11/21

As of July 31, 2021

Accrual Basis

	<u>Jul 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Horizon GF Operating xxx8101	1,023,371.40
1003 · Horizon Payroll xxx9962	48,613.41
1004 · Horizon Forfeiture xxx3514	6,339.62
1099 · Petty Cash	100.00
<b>Total Checking/Savings</b>	<u>1,078,424.43</u>
<b>Other Current Assets</b>	
1100 · Investments	
1120 · TexPool	4,400.52
<b>Total 1100 · Investments</b>	<u>4,400.52</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	-8.93
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	491.51
<b>Total 1200 · Other receivables</b>	<u>137,516.30</u>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	181,534.29
1206 · Due From Fund 200 - Hotel/Motel	14,139.32
<b>Total 1205 · Due To/From Other Funds</b>	<u>195,673.61</u>
<b>Total Other Current Assets</b>	<u>337,590.43</u>
<b>Total Current Assets</b>	<u>1,416,014.86</u>
<b>Fixed Assets</b>	
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
<b>Total Fixed Assets</b>	<u>837,718.88</u>
<b>TOTAL ASSETS</b>	<u><u>2,253,733.74</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	40,605.39
<b>Other Current Liabilities</b>	
2003 · Accrued Expenses	1,650.00
2050 · Accrued Wages	28,499.91
2100 · Payroll Liabilities	4,633.75
2200 · Due to other funds	
2201 · Due to I&S	5,464.48
<b>Total 2200 · Due to other funds</b>	<u>5,464.48</u>
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	8,374.11
<b>Total 2700 · Deferred Revenue</b>	<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

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08/11/21

Accrual Basis

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

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	<u>Jul 31, 21</u>
2862 · Reserved- Technology Fund	5,425.02
<b>Total Other Current Liabilities</b>	<u>57,776.55</u>
<b>Total Current Liabilities</b>	<u>98,381.94</u>
<b>Total Liabilities</b>	98,381.94
<b>Equity</b>	
3110 · Investments in Fixed Assets	837,718.88
32000 · Retained Earnings	855,554.76
Net Income	<u>462,078.16</u>
<b>Total Equity</b>	<u>2,155,351.80</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,253,733.74</u></u>

## Village of Salado, Hotel-Motel Fund

## Balance Sheet

As of July 31, 2021

	<u>Jul 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1005 · Horizon Operating xxx0314	233,565.03
<b>Total Checking/Savings</b>	<u>233,565.03</u>
<b>Other Current Assets</b>	
1200 · AR Taxes	31,822.42
1100 · Investments	
1120 · TexPool	5,270.99
<b>Total 1100 · Investments</b>	<u>5,270.99</u>
1500 · Petty Cash	100.00
<b>Total Other Current Assets</b>	<u>37,193.41</u>
<b>Total Current Assets</b>	<u>270,758.44</u>
<b>TOTAL ASSETS</b>	<b><u>270,758.44</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	2,228.21
<b>Other Current Liabilities</b>	
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	14,139.32
<b>Total 2200 · Due To Other Funds</b>	<u>14,139.32</u>
<b>Total Other Current Liabilities</b>	<u>20,814.32</u>
<b>Total Current Liabilities</b>	<u>23,042.53</u>
<b>Total Liabilities</b>	23,042.53
<b>Equity</b>	
32000 · Retained Earnings	182,355.91
Net Income	65,360.00
<b>Total Equity</b>	<u>247,715.91</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>270,758.44</u></b>

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

**Current Assets:**

Cash and Cash Equivalents	\$ 233,665.03
Investments	\$ 5,270.99
Receivables	\$ 31,822.42
<b>Total Current Assets</b>	<b><u>\$ 270,758.44</u></b>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ 2,228.21
Intergovernmental Payable	\$ 14,139.32
Accrued Wages	\$ -
<b>Total Liabilities</b>	<b><u>\$ 16,367.53</u></b>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 24,771.59
Committed Fund Balance- Tourism Division Operations	\$ 222,944.32
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<b><u>\$ 254,390.91</u></b>

<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 270,758.44</u></b>
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**Village of Salado, Hotel-Motel Fund**  
**Profit & Loss Budget Performance**  
**July 2021**

	Jul 21	Oct '20 - Jul 21	Annual Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · HOT FUND REVENUE</b>				
4100 · County Hotel Occupancy Tax	0.00	0.00	7,000.00	0.0%
4200 · Occupancy Tax	23,251.14	149,706.66	220,000.00	68.05%
4300 · Other Income	179.75	1,693.79		
<b>Total 4000 · HOT FUND REVENUE</b>	<b>23,430.89</b>	<b>151,400.45</b>	<b>227,000.00</b>	<b>66.7%</b>
<b>Total Income</b>	<b>23,430.89</b>	<b>151,400.45</b>	<b>227,000.00</b>	<b>66.7%</b>
<b>Expense</b>				
<b>5000 · HOT FUND EXPENDITURES</b>				
<b>5001 · Personnel Services</b>				
5002 · Salary- Director	4,691.20	24,628.80	61,000.83	40.38%
5003 · Wages- Part Time Employees	1,230.00	2,497.50	23,400.00	10.67%
5004 · Payroll Tax- MC	85.85	393.33	1,223.81	32.14%
5005 · Payroll Tax- SS	367.12	1,681.84	5,232.85	32.14%
5006 · Payroll Tax- TWC	19.68	183.96	576.00	31.94%
5007 · TMRS Contribution	300.24	1,576.26	3,611.25	43.65%
5008 · Health Care	696.59	4,179.54	8,509.54	49.12%
<b>Total 5001 · Personnel Services</b>	<b>7,390.68</b>	<b>35,141.23</b>	<b>103,554.28</b>	<b>33.94%</b>
<b>5050 · Other Charges &amp; Services</b>				
5051 · Lease- Visitors Center	1,517.00	15,170.00	18,204.00	83.33%
5052 · Marketing	2,980.53	27,158.17	70,000.00	38.8%
5053 · Office Supplies	0.00	146.12	500.00	29.22%
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	70.93	1,500.00	4.73%
5057 · Dues & Subscriptions	0.00	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%
<b>Total 5050 · Other Charges &amp; Services</b>	<b>4,497.53</b>	<b>44,545.55</b>	<b>119,404.00</b>	<b>37.31%</b>
<b>5100 · Capital Outlay</b>				
5101 · Capital Outlay- Technology	0.00	6,353.67		
5110 · Capital Outlay- Equipment	0.00	0.00	15,000.00	0.0%
<b>Total 5100 · Capital Outlay</b>	<b>0.00</b>	<b>6,353.67</b>	<b>15,000.00</b>	<b>42.36%</b>
<b>Total 5000 · HOT FUND EXPENDITURES</b>	<b>11,888.21</b>	<b>86,040.45</b>	<b>237,958.28</b>	<b>36.16%</b>
<b>Total Expense</b>	<b>11,888.21</b>	<b>86,040.45</b>	<b>237,958.28</b>	<b>36.16%</b>
<b>Net Ordinary Income</b>	<b>11,542.68</b>	<b>65,360.00</b>	<b>-10,958.28</b>	<b>-596.44%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
98000 · Transfer from HOT Fund Balance	0.00	0.00	10,958.28	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>10,958.28</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>10,958.28</b>	<b>0.0%</b>
<b>Net Income</b>	<b>11,542.68</b>	<b>65,360.00</b>	<b>0.00</b>	<b>100.0%</b>

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
07/19/2021	1643	Lamar Companies	Johnson County, TX DFW Panel 4204	320.00
07/19/2021	1644	Visit Widget LLC	Website Hosting & Support	409.00
07/26/2021	1645	Brandett Marketing	Salvador Gripper Pens- Qty 2500	752.32
				<u>1,481.32</u>
				<u><u>1,481.32</u></u>

## Village of Salado- 400 Wastewater System Revenue

## Balance Sheet

As of July 31, 2021

	<u>Jul 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Horizon Account x353	25,223.50
<b>Total Checking/Savings</b>	<u>25,223.50</u>
<b>Accounts Receivable</b>	22,075.51
<b>Total Current Assets</b>	<u>47,299.01</u>
<b>TOTAL ASSETS</b>	<b><u>47,299.01</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	169.29
<b>Other Current Liabilities</b>	
Impact Fees Collected	14,222.34
Accrued Interest	22,415.00
Due to General Fund	181,534.29
<b>Total Other Current Liabilities</b>	<u>218,171.63</u>
<b>Total Current Liabilities</b>	<u>218,340.92</u>
<b>Total Liabilities</b>	218,340.92
<b>Equity</b>	
Retained Earnings	7,413.35
Net Income	-178,455.26
<b>Total Equity</b>	<u>-171,041.91</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>47,299.01</u></b>

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

**Current Assets:**

Cash and Cash Equivalents	\$ 25,223.50
Receivables	\$ 22,075.51
<b>Total Current Assets</b>	<u><u>\$ 47,299.01</u></u>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ 169.29
Accrued Interest	\$ 22,415.00
Intergovernmental Payable	\$ 181,534.29
<b>Total Liabilities</b>	<u><u>\$ 204,118.58</u></u>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 14,222.34
Committed Fund Balance- Plant Operations	\$ (156,819.57)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<u><u>\$ (142,597.23)</u></u>

**Total Liabilities and Fund Balances**

\$ 61,521.35



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

	<u>Jul 21</u>	<u>Oct '20 - Jul 21</u>	<u>Annual Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Monthly Service Fees</b>	15,151.07	162,041.01	215,885.00	75.06%
<b>Interest Income</b>	1.82	24.06	35.00	68.74%
<b>Total Income</b>	<u>15,152.89</u>	<u>162,065.07</u>	<u>215,920.00</u>	<u>75.06%</u>
<b>Expense</b>				
<b>Misc</b>	0.00	740.00		
<b>Bank Service Charge</b>	0.00	0.95		
<b>Maintenance Contractor</b>	13,410.00	147,510.00	160,920.00	91.67%
<b>Professional Fees- Engineering</b>	6,385.64	43,768.36		
<b>Professional Fees- Legal</b>	0.00	49.00		
<b>Repairs</b>	1,580.46	88,598.51		
<b>Sludge Disposal</b>	0.00	0.00	10,000.00	0.0%
<b>TCEQ Fees</b>	0.00	1,250.00	1,250.00	100.0%
<b>Utilities</b>				
<b>Utilities- Electric</b>	6,649.33	56,178.34	43,500.00	129.15%
<b>Utilities- Water</b>	169.29	2,425.17	250.00	970.07%
<b>Total Utilities</b>	<u>6,818.62</u>	<u>58,603.51</u>	<u>43,750.00</u>	<u>133.95%</u>
<b>Total Expense</b>	<u>28,194.72</u>	<u>340,520.33</u>	<u>215,920.00</u>	<u>157.71%</u>
<b>Net Ordinary Income</b>	<u>-13,041.83</u>	<u>-178,455.26</u>	<u>0.00</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>-13,041.83</u></u>	<u><u>-178,455.26</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 July 31, 2021

Date	Num	Name	Memo	Amount
07/01/2021	100162	Bell Contractors, Inc.	Repairs & Maintenance	2,957.83
07/01/2021	100163	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well	8.92
07/01/2021	100164	Salado Water Supply Corporation	Utilities: Water	169.29
07/08/2021	100165	CH2MHILL OMI	Contracted Services: Maintenance Operator	14,990.46
07/08/2021	100166	Frontier Utilities	Electric Service at 211 N Church	148.62
07/08/2021	100167	Frontier Utilities	Electric Service at 1057 N Main	42.28
07/08/2021	100168	Frontier Utilities	Electric Service at 205 N Main, E-Invoice 10212766	93.70
07/08/2021	100169	Frontier Utilities	Electric Service at 410 N Main	45.34
07/08/2021	100170	Frontier Utilities	Electric Service at 81 S Main	73.93
07/08/2021	100171	Frontier Utilities	Electric Service at 695 N Main	70.84
07/08/2021	100172	Frontier Utilities	Electric Service at 413 N Main	77.76
07/19/2021	100173	Frontier Utilities	Electric Service at 111 Royal St Sewer	313.20
07/19/2021	100174	Frontier Utilities	Electric Service at 1401 Shepherd Dr.	5,655.39
07/22/2021	100175	McLean Construction	Wastewater Collection Service Connections	18,792.00
07/26/2021	100176	Frontier Utilities	Electric Service at 205 N Main	103.82
07/26/2021	100177	Frontier Utilities	Electric Service at 410 N Main	49.02
07/26/2021	100178	Frontier Utilities	Electric Service at 413 N Main	86.13
07/26/2021	100179	Frontier Utilities	Electric Service at 1057 N Main	46.41
07/26/2021	100180	Frontier Utilities	Electric Service at 81 S Main	82.17
07/26/2021	100181	Frontier Utilities	Electric Service at 695 N Main	78.37
07/26/2021	100182	Frontier Utilities	Electric Service at 215 S Main	86.20
				<u>43,971.68</u>
				<u><b>43,971.68</b></u>

## Village of Salado- 500 Wastewater Customer Deposits

## Balance Sheet

As of July 31, 2021

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	<u>Jul 31, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Horizon x317	9,854.96
Total Checking/Savings	9,854.96
Total Current Assets	9,854.96
<b>TOTAL ASSETS</b>	<b><u>9,854.96</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	10,130.00
Total Other Current Liabilities	10,130.00
Total Current Liabilities	10,130.00
Total Liabilities	10,130.00
Equity	
Retained Earnings	-280.43
Net Income	5.39
Total Equity	-275.04
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>9,854.96</u></b>

Village of Salado- 500 Wastewater Customer Deposits

**Profit & Loss**

January through July 2021

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	<u>Jan - Jul 21</u>
Ordinary Income/Expense	
Income	
Interest Income	5.39
Total Income	5.39
Net Ordinary Income	5.39
<b>Net Income</b>	<b>5.39</b>

# Village of Salado- 500 Wastewater Customer Deposits

## Check Listing

As of July 31, 2021

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

## Village of Salado - 700 WW Permanent Improvement Bonds

## Balance Sheet

As of July 31, 2021

	<u>Jul 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Horizon Bond Disbursement x8630	267,587.90
1003 · Horizon '18 Bond Proceeds x9230	391,733.66
<b>Total Checking/Savings</b>	<u>659,321.56</u>
<b>Total Current Assets</b>	659,321.56
<b>Fixed Assets</b>	
1520 · Equipment	5,857.10
1530 · Wastewater Treatment Facility	10,854,736.00
1531 · Accum Depr- Depreciation WWTP	-485,115.06
<b>Total Fixed Assets</b>	<u>10,375,478.04</u>
<b>TOTAL ASSETS</b>	<b><u>11,034,799.60</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Long Term Liabilities</b>	
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
<b>Total Long Term Liabilities</b>	<u>8,965,000.00</u>
<b>Total Liabilities</b>	8,965,000.00
<b>Equity</b>	
3110 · Investments in Fixed Assets	1,410,478.00
32000 · Unrestricted Net Assets	665,960.85
Net Income	-6,639.25
<b>Total Equity</b>	<u>2,069,799.60</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>11,034,799.60</u></b>

## Village of Salado - 700 WW Permanent Improvement Bonds

## Profit &amp; Loss

08/11/21

October 2020 through July 2021

Accrual Basis

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	<u>Oct '20 - Jul 21</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	5,504.64
Total Income	5,504.64
Expense	
6150 · Bond Issuance Fees	400.00
6162 · Construction-Lines/Lift Station	0.00
6168 · Other	11,743.89
Total Expense	12,143.89
Net Ordinary Income	-6,639.25
Net Income	<u><u>-6,639.25</u></u>

# Village of Salado - 700 WW Permanent Improvement Bonds

## Check Listing

As of July 31, 2021

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



## Village of Salado - 300 Interest and Sinking Fund

## Balance Sheet

As of July 31, 2021

	<u>Jul 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · Horizon xxxx7846	749,613.75
<b>Total Checking/Savings</b>	<u>749,613.75</u>
<b>Other Current Assets</b>	
1200 · Due To/From General Fund	5,464.48
1215 · Property Tax Receivable	16,064.24
<b>Total Other Current Assets</b>	<u>21,528.72</u>
<b>Total Current Assets</b>	<u>771,142.47</u>
<b>TOTAL ASSETS</b>	<b><u>771,142.47</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2704 · Deferred Revenue- Ad Valorem	14,895.40
<b>Total Other Current Liabilities</b>	<u>14,895.40</u>
<b>Total Current Liabilities</b>	<u>14,895.40</u>
<b>Total Liabilities</b>	14,895.40
<b>Equity</b>	
32000 · Unrestricted Net Assets	121,968.53
Net Income	634,278.54
<b>Total Equity</b>	<u>756,247.07</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>771,142.47</u></b>

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

	<u>Jul 21</u>	<u>Oct '20 - Jul 21</u>	<u>Annual Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Property Tax Revenue	2,652.07	764,203.72	687,344.91	111.18%
4100 · Interest Income	615.62	4,566.57	3,500.00	130.47%
<b>Total Income</b>	<u>3,267.69</u>	<u>768,770.29</u>	<u>690,844.91</u>	<u>111.28%</u>
<b>Expense</b>				
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%
<b>Total Expense</b>	<u>0.00</u>	<u>134,491.75</u>	<u>753,983.50</u>	<u>17.84%</u>
<b>Net Ordinary Income</b>	<u>3,267.69</u>	<u>634,278.54</u>	<u>-63,138.59</u>	<u>-1,004.58%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
7000 · Transfers In- GF	0.00	0.00	66,638.59	0.0%
<b>Total Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>66,638.59</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>0.00</u>	<u>66,638.59</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>3,267.69</u></u>	<u><u>634,278.54</u></u>	<u><u>3,500.00</u></u>	<u><u>18,122.24%</u></u>

Village of Salado - 300 Interest and Sinking Fund

**Check Listing**

As of July 31, 2021

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