

## Village of Salado-General Fund

## Balance Sheet

09/08/21

As of August 31, 2021

Accrual Basis

	<u>Aug 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Horizon GF Operating xxx8101	1,274,301.13
1003 · Horizon Payroll xxx9962	67,733.59
1004 · Horizon Forfeiture xxx3514	6,339.62
1099 · Petty Cash	100.00
<b>Total Checking/Savings</b>	<u>1,348,474.34</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	90.61
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	532.47
<b>Total 1200 · Other receivables</b>	<u>137,656.80</u>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	179,600.28
1206 · Due From Fund 200 - Hotel/Motel	21,816.36
<b>Total 1205 · Due To/From Other Funds</b>	<u>201,416.64</u>
<b>Total Other Current Assets</b>	<u>343,473.96</u>
<b>Total Current Assets</b>	<u>1,691,948.30</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>2,529,667.18</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	24,548.92
<b>Other Current Liabilities</b>	
2003 · Accrued Expenses	1,650.00
2050 · Accrued Wages	28,499.91
2100 · Payroll Liabilities	-803.64
2200 · Due to other funds	
2201 · Due to I&S	9,524.77
<b>Total 2200 · Due to other funds</b>	<u>9,524.77</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

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

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	<u>Aug 31, 21</u>
2862 · Reserved- Technology Fund	5,425.02
Total Other Current Liabilities	56,399.45
Total Current Liabilities	80,948.37
Total Liabilities	80,948.37
Equity	
3110 · Investments in Fixed Assets	837,718.88
32000 · Retained Earnings	855,554.76
Net Income	755,445.17
Total Equity	2,448,718.81
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,529,667.18</u></b>

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

**Current Assets:**

Cash and Cash Equivalents	\$ 1,348,474.34
Investments	\$ 4,400.52
Receivables	\$ 339,073.44
<b>Total Current Assets</b>	<b>\$ 1,691,948.30</b>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ 24,548.92
Payroll Liabilities	\$ (803.64)
Intergovernmental Payable	\$ 9,524.77
Deferred Revenues	\$ 8,374.11
Accrued Wages & Expenses	\$ 30,149.91
<b>Total Liabilities</b>	<b>\$ 71,794.07</b>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 9,154.30
Committed Fund Balances	
Public Works	\$ 644,399.97
Future Grant Matches	\$ 402,749.98
Wastewater Operations	\$ 563,849.98
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<b>\$ 1,620,154.23</b>

<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,691,948.30</b>
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**Village of Salado-General Fund**  
**Profit & Loss Budget Performance**  
August 2021

Ordinary Income/Expense	Aug 21	Oct '20 - Aug 21	Annual Budget	% of Budget
<b>Income</b>				
<b>4000 · GENERAL FUND REVENUE</b>				
<b>4100 · Tax Revenue</b>				
4115 · Property Taxes	2.04	468,986.18	414,007.51	113.28%
4120 · Sales Tax Earned	62,830.69	609,971.98	577,702.86	105.59%
4130 · Mixed Beverages	3,329.01	27,393.16	21,000.00	130.44%
<b>Total 4100 · Tax Revenue</b>	<b>66,161.74</b>	<b>1,106,351.32</b>	<b>1,012,710.37</b>	<b>109.25%</b>
<b>4150 · Franchise Fees</b>				
4160 · Electric Franchise	0.00	111,829.13	135,000.00	82.84%
4165 · Telephone Franchise	3,133.98	14,365.31	20,000.00	71.83%
4170 · Waste Disposal Franchise Fee	252.03	11,222.90	24,000.00	46.76%
4175 · Cable Franchise	0.00	21,181.02	26,000.00	81.47%
4180 · Water Franchise	0.00	33,560.68	35,000.00	95.89%
<b>Total 4150 · Franchise Fees</b>	<b>3,386.01</b>	<b>192,159.04</b>	<b>240,000.00</b>	<b>80.07%</b>
<b>4200 · Licenses, Permits, and Fees</b>				
4210 · Sign Permit / Misc	0.00	90.00	250.00	36.0%
4215 · Service Fees (Burn)	0.00	300.00	400.00	75.0%
4216 · Service Fees (Itinerant Vendor)	0.00	1,850.00	1,650.00	112.12%
4230 · Building Permit Fees	1,147.41	117,859.63	50,000.00	235.72%
4260 · Certificate of Occupancy	0.00	1,530.00	1,210.00	126.45%
4270 · Contractor Registration	400.00	7,470.00	6,500.00	114.92%
<b>Total 4200 · Licenses, Permits, and Fees</b>	<b>1,547.41</b>	<b>129,099.63</b>	<b>60,010.00</b>	<b>215.13%</b>
<b>4300 · Service Fees</b>				
4310 · Subdiv/Plats/Waivers/Exceptions	0.00	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	0.00	1,269.00	3,000.00	42.3%
4330 · LEOSE	0.00	889.46	910.00	97.74%
4340 · Crash Report Fees	12.10	246.40	250.00	98.56%
<b>Total 4300 · Service Fees</b>	<b>12.10</b>	<b>13,942.87</b>	<b>25,060.00</b>	<b>55.64%</b>
<b>4700 · Investment and other income</b>				
4780 · Interest Income	1,022.57	9,981.42	8,500.00	117.43%
4790 · Other Income	311,047.64	557,375.24	50,000.00	1,114.75%
<b>Total 4700 · Investment and other income</b>	<b>312,070.21</b>	<b>567,356.66</b>	<b>58,500.00</b>	<b>969.84%</b>
<b>4400 · Fines and Forfeitures</b>	<b>1,101.20</b>	<b>16,159.63</b>	<b>40,500.00</b>	<b>39.9%</b>
<b>Total 4000 · GENERAL FUND REVENUE</b>	<b>384,278.67</b>	<b>2,025,069.15</b>	<b>1,436,780.37</b>	<b>140.95%</b>
<b>Total Income</b>	<b>384,278.67</b>	<b>2,025,069.15</b>	<b>1,436,780.37</b>	<b>140.95%</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	112,742.40	122,138.00	92.31%
5102 · City Secretary Salary	1,517.76	45,747.82	66,004.84	69.31%
5121 · Payroll Tax- MC Admin	158.24	2,298.12	2,728.07	84.24%
5122 · Payroll Tax- SS Admin	676.60	9,826.39	11,664.86	84.24%
5123 · Payroll Tax- TWC Admin	216.00	504.00	288.00	175.0%

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

	Aug 21	Oct '20 - Aug 21	Annual Budget	% of Budget
5126 · TMRS Contributions- Admin	698.44	9,955.40	11,138.96	89.38%
5127 · Health Care- Admin	1,283.51	15,366.99	16,546.32	92.87%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
<b>Total 5100 · Personnel Services</b>	<b>13,945.75</b>	<b>196,441.12</b>	<b>232,509.05</b>	<b>84.49%</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	52.25	3,236.95	3,000.00	107.9%
5205 · Equipment - Leased / Rented	295.77	3,253.47	3,723.00	87.39%
5206 · Interest Exp/Bank Fees	41.04	514.28	650.00	79.12%
5207 · BELLCAD	0.00	9,623.25	10,500.00	91.65%
5214 · Utilities	348.38	4,029.57	5,100.00	79.01%
5215 · Janitorial	237.00	3,204.00	2,844.00	112.66%
<b>Total 5200 · Services</b>	<b>974.44</b>	<b>31,623.88</b>	<b>31,782.00</b>	<b>99.5%</b>
<b>5216 · Professional Fees</b>				
5216-3 · Profess Fees - Accounting	2,730.00	45,975.00	47,250.00	97.3%
5216-4 · Profess Fees - Inspections	10,107.98	34,746.57	45,000.00	77.22%
5216-5 · Profess. Fees - Legal	0.00	43,637.87	35,000.00	124.68%
<b>Total 5216 · Professional Fees</b>	<b>12,837.98</b>	<b>124,359.44</b>	<b>127,250.00</b>	<b>97.73%</b>
<b>5300 · Other Services &amp; Charges</b>				
5301 · Election Expenses	0.00	687.30	4,650.00	14.78%
5304 · Office Supplies	373.98	3,014.47	3,500.00	86.13%
5305 · Postage	461.71	2,635.90	2,750.00	95.85%
5306 · Building Supplies	0.00	0.00	250.00	0.0%
5307 · Building & Equipment - R & M	150.00	9,679.98	500.00	1,936.0%
5309 · Website	0.00	1,440.00	1,150.00	125.22%
5310 · Public Notices	1,234.00	3,975.74	3,000.00	132.53%
5311 · Insurance (TML Property & GL)	89.18	28,967.02	30,000.00	96.56%
5312 · Dues and Subscriptions	14.06	1,273.12	2,000.00	63.66%
5313 · Training & Travel	0.00	0.00	500.00	0.0%
5319 · Technology	1,411.50	17,801.65	15,510.00	114.78%
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>3,734.43</b>	<b>105,747.03</b>	<b>72,410.00</b>	<b>146.04%</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>31,492.60</b>	<b>459,458.72</b>	<b>466,451.05</b>	<b>98.5%</b>
<b>5500 · DEVELOPMENT SERVICES DEPARTMENT</b>				
<b>5501 · Personnel Services</b>				
5502 · Director Salary	4,896.00	58,752.00	63,658.71	92.29%
5503 · Payroll Tax- MC Dev Svcs	70.99	851.91	923.05	92.29%
5504 · Payroll Tax- SS Dev Svcs	303.55	3,642.63	3,946.84	92.29%
5505 · Payroll Tax- TWC Dev Svcs	108.00	252.00	144.00	175.0%
5506 · TMRS Contributions- Dev Svcs	313.34	3,677.83	3,768.60	97.59%

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

	Aug 21	Oct '20 - Aug 21	Annual Budget	% of Budget
5507 · Health Care- Dev Svcs	696.12	8,227.86	8,509.54	96.69%
<b>Total 5501 · Personnel Services</b>	<b>6,388.00</b>	<b>75,404.23</b>	<b>80,950.74</b>	<b>93.15%</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	0.00	34,188.80	8,000.00	427.36%
<b>Total 5700 · Professional Fees</b>	<b>0.00</b>	<b>55,883.78</b>	<b>30,500.00</b>	<b>183.23%</b>
<b>Total 5500 · DEVELOPMENT SERVICES DEPARTMENT</b>	<b>6,388.00</b>	<b>131,288.01</b>	<b>111,950.74</b>	<b>117.27%</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	71,176.08	77,107.00	92.31%
6203 · Salary- Corporal	4,321.60	40,974.36	47,447.50	86.36%
6204 · Salary / Wages - Officers	11,822.97	163,334.28	161,277.48	101.28%
6205 · Officers - Overtime	909.65	15,631.27	7,000.00	223.3%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	333.30	4,221.18	4,246.06	99.41%
6208 · Payroll Tax- SS PD	1,425.12	18,049.21	18,155.59	99.41%
6209 · Payroll Tax- TWC PD	540.00	1,537.22	972.00	158.15%
6210 · TMRS Contributions- PD	1,471.07	18,251.96	20,761.79	87.91%
6211 · Health Care- PD	2,852.72	35,683.55	51,057.20	69.89%
<b>Total 6201 · Personnel Services</b>	<b>29,607.77</b>	<b>368,859.11</b>	<b>392,524.62</b>	<b>93.97%</b>
6212 · Services				
6213 · Telephone	609.06	6,875.65	9,828.96	69.95%
6214 · Utilities	193.82	2,534.15	3,500.00	72.4%
6215 · Janitorial	150.00	2,247.00	1,800.00	124.83%
6215.1 · Technology- PD	84.50	972.42	3,000.00	32.41%
<b>Total 6212 · Services</b>	<b>1,037.38</b>	<b>12,629.22</b>	<b>18,128.96</b>	<b>69.66%</b>
6216 · Other Services & Charges				
6217 · Ammunition	499.75	889.65	2,000.00	44.48%
6219 · Auto Expenses	0.00	15,260.15	25,000.00	61.04%
6220 · Supplies	959.03	5,510.96	6,000.00	91.85%
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>1,458.78</b>	<b>26,933.58</b>	<b>39,300.00</b>	<b>68.53%</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**  
**August 2021**

	Aug 21	Oct '20 - Aug 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>32,103.93</b>	<b>473,597.25</b>	<b>506,453.58</b>	<b>93.51%</b>
<b>6500 · Municipal Court</b>				
<b>6550 · Professional Fees</b>				
6551 · Judicial Services	500.00	5,500.00	6,000.00	91.67%
6552 · Prosecutor	0.00	9,479.92	5,000.00	189.6%
<b>Total 6550 · Professional Fees</b>	<b>500.00</b>	<b>14,979.92</b>	<b>11,000.00</b>	<b>136.18%</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>500.00</b>	<b>17,496.98</b>	<b>14,550.00</b>	<b>120.25%</b>
<b>Total 6000 · PUBLIC SAFETY DEPARTMENT</b>	<b>32,603.93</b>	<b>541,454.23</b>	<b>571,003.58</b>	<b>94.83%</b>
<b>7000 · PUBLIC WORKS DEPARTMENT</b>				
<b>7001 · Personnel Services</b>				
7002 · Wages- Maintenance Worker	2,376.00	7,722.00		
7004 · Maintenance Worker- Overtime	22.28	167.10		
7005 · Payroll Tax- MC Maint	34.77	114.39		
7006 · Payroll Tax- SS Maint	148.69	489.11		
7007 · Payroll Tax- TWC Maint	133.04	220.89		
7008 · TMRS Contributions- Maint	153.49	504.90		
7009 · Healthcare- Maintenance	11.00	33.00		
<b>Total 7001 · Personnel Services</b>	<b>2,879.27</b>	<b>9,251.39</b>		
<b>7015 · Other Services &amp; Charges</b>				
7017 · Telephone	62.36	187.20		
<b>Total 7015 · Other Services &amp; Charges</b>	<b>62.36</b>	<b>187.20</b>		
<b>Total 7000 · PUBLIC WORKS DEPARTMENT</b>	<b>2,941.63</b>	<b>9,438.59</b>		
<b>8000 · PARKS DEPARTMENT</b>				
<b>8001 · Services</b>				
8002 · Utilities	129.38	1,559.13	1,750.00	89.09%
<b>Total 8001 · Services</b>	<b>129.38</b>	<b>1,559.13</b>	<b>1,750.00</b>	<b>89.09%</b>
<b>8010 · Other Services &amp; Charges</b>				
8011 · Supplies	599.18	8,421.09	2,800.00	300.75%
8014 · Contract Services	0.00	0.00	20,000.00	0.0%
<b>Total 8010 · Other Services &amp; Charges</b>	<b>599.18</b>	<b>8,421.09</b>	<b>22,800.00</b>	<b>36.94%</b>
8030 · Capital Outlay- Parks	0.00	21,400.00	55,000.00	38.91%
<b>Total 8000 · PARKS DEPARTMENT</b>	<b>728.56</b>	<b>31,380.22</b>	<b>79,550.00</b>	<b>39.45%</b>
<b>9000 · STREET DEPARTMENT</b>				
<b>9001 · Other Services &amp; Charges</b>				
9002 · Contract labor	0.00	44,091.90	75,000.00	58.79%
9003 · Signage	448.00	2,948.00	1,500.00	196.53%
<b>Total 9001 · Other Services &amp; Charges</b>	<b>448.00</b>	<b>47,039.90</b>	<b>76,500.00</b>	<b>61.49%</b>
<b>9050 · Services</b>				

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

	Aug 21	Oct '20 - Aug 21	Annual Budget	% of Budget
9051 · Utilities	2,822.06	23,301.31	39,000.00	59.75%
Total 9050 · Services	2,822.06	23,301.31	39,000.00	59.75%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	1,640.00	26,263.00	157,500.00	16.68%
Total 9500 · Capital Outlay	1,640.00	26,263.00	157,500.00	16.68%
Total 9000 · STREET DEPARTMENT	4,910.06	96,604.21	273,000.00	35.39%
Total GENERAL FUND EXPENDITURES	79,064.78	1,269,623.98	1,501,955.37	84.53%
Total Expense	79,064.78	1,269,623.98	1,501,955.37	84.53%
Net Ordinary Income	305,213.89	755,445.17	-65,175.00	-1,159.1%
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	<b>305,213.89</b>	<b>755,445.17</b>	<b>0.00</b>	<b>100.0%</b>



## Village of Salado-General Fund

## Check Listing

As of August 31, 2021

Date	Num	Name	MEMO	Amount
08/09/2021	3819	Bell County Public Health District	Contribution 9/1/21 - 8/31/22	5,823.00
08/09/2021	3820	Bison Enterprises TX, LLC	Mowing Service	2,249.44
08/09/2021	3821	Cirro Energy	Utilities: Electric	1,592.94
08/09/2021	3822	Extraco Technology	Monthly IT Support	1,292.50
08/09/2021	3823	Firestone	18 F-150 PD Vehicle: 2 new tires	327.74
08/09/2021	3824	Fuelman	Fuel Charges July	1,279.49
08/09/2021	3825	GT Distributors	PO Boone 060221 PD Supplies: Ammunition	150.00
08/09/2021	3826	InHouse Systems, Inc.	Security Monitoring	79.80
08/09/2021	3827	Jani-King of Austin	August 2021 Contracted Services	387.00
08/09/2021	3828	Kasberg, Patrick & Associates	General Services Provided July 2021	12,852.19
08/09/2021	3829	Kristi Stegall	July 2021 Accounting Services	3,010.00
08/09/2021	3830	Lowe's	Supplies	756.93
08/09/2021	3831	Salado Water Supply Corporation	Utilities: Water	550.56
08/09/2021	3832	Verizon Wireless	Village Cell Phones	527.86
08/11/2021	3833	Bickerstaff Heath Delgado Acosta LLP	Legal Services	9,892.00
08/11/2021	3834	Britt Heating/Air Conditioning	Service Call	150.00
08/11/2021	3835	Grande Communications Network LLC	Telephone/Internet	218.52
08/11/2021	3836	GT Distributors	PO Boone060221, PD Supplies: Ammo	499.75
08/11/2021	3837	Keith's Ace Hardware	R&M Suplies	380.98
08/11/2021	3838	TML Intergovernmental Risk Pool	New Charges: Contribution Changes	89.18
08/23/2021	3841	Maria Espinosa	Refund for Fine Paid to Wrong Court	163.00
08/23/2021	3839	Clifford Lee Coleman	Judicial Services for August 2021	500.00
08/23/2021	3840	Signs & Banners	2 Signs	45.00
08/23/2021	3842	Card Service Center	Credit Card Transactions July 2021	1,864.73
08/23/2021	3843	Firestone	PD Vehicle Maintenance	496.06
08/23/2021	3844	Grande Communications Network LLC	PD Telephone and Internet	195.81
08/23/2021	3845	M&D Business Services	Flyers- "It's the Law"	143.00
08/24/2021	Draft	Cirro Energy	Utilities: Electric	88.85
08/24/2021	Draft	Cirro Energy	Utilities: Electric	46.72
08/24/2021	Draft	Cirro Energy	Utilities: Electric	256.56
08/24/2021	Draft	Cirro Energy	Utilities: Electric	140.59
08/24/2021	Draft	Cirro Energy	Utilities: Electric	42.39
08/24/2021	Draft	Cirro Energy	Utilities: Electric	82.04
08/24/2021	Draft	Cirro Energy	Utilities: Electric	42.86
08/24/2021	Draft	Cirro Energy	Utilities: Electric	44.48
08/24/2021	Draft	Cirro Energy	Utilities: Electric	1,855.10
08/24/2021	Draft	Cirro Energy	Utilities: Electric	96.63
08/24/2021	Draft	Cirro Energy	Utilities: Electric	78.21
08/27/2021	3847	The Arbor Barber	Tree Trimming	1,600.00
08/27/2021	3848	TML MultiState Intergovernmental	Employee Health Care	13,633.48
				63,525.39
				<b>63,525.39</b>

## Village of Salado, Hotel-Motel Fund

## Balance Sheet

09/08/21

As of August 31, 2021

Accrual Basis

	<u>Aug 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1005 · Horizon Operating xxx0314	261,264.32
<b>Total Checking/Savings</b>	<u>261,264.32</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>298,457.73</u>
<b>TOTAL ASSETS</b>	<b><u>298,457.73</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	-272.00
<b>Other Current Liabilities</b>	
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	21,816.36
<b>Total 2200 · Due To Other Funds</b>	<u>21,816.36</u>
<b>Total Other Current Liabilities</b>	<u>28,491.36</u>
<b>Total Current Liabilities</b>	<u>28,219.36</u>
<b>Total Liabilities</b>	28,219.36
<b>Equity</b>	
32000 · Retained Earnings	182,355.91
Net Income	87,882.46
<b>Total Equity</b>	<u>270,238.37</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>298,457.73</u></b>

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

**Current Assets:**

Cash and Cash Equivalents	\$ 261,364.32
Investments	\$ 5,270.99
Receivables	\$ 31,822.42
<b>Total Current Assets</b>	<b><u>\$ 298,457.73</u></b>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ (272.00)
Intergovernmental Payable	\$ 21,816.36
Accrued Wages	\$ -
<b>Total Liabilities</b>	<b><u>\$ 21,544.36</u></b>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 27,023.84
Committed Fund Balance- Tourism Division Operations	\$ 243,214.53
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<b><u>\$ 276,913.37</u></b>

<b>Total Liabilities and Fund Balances</b>	<b><u>\$ 298,457.73</u></b>
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## Village of Salado, Hotel-Motel Fund Profit & Loss Budget Performance

August 2021

	Aug 21	Oct '20 - Aug 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	36,708.82	186,415.48	220,000.00	84.73%
4300 · Other Income	224.25	1,918.04		
<b>Total 4000 · HOT FUND REVENUE</b>	<b>36,933.07</b>	<b>188,333.52</b>	<b>227,000.00</b>	<b>82.97%</b>
<b>Total Income</b>	<b>36,933.07</b>	<b>188,333.52</b>	<b>227,000.00</b>	<b>82.97%</b>
<b>Expense</b>				
<b>5000 · HOT FUND EXPENDITURES</b>				
<b>5001 · Personnel Services</b>				
5002 · Salary- Director	4,691.20	29,320.00	61,000.83	48.07%
5003 · Wages- Part Time Employees	1,327.50	3,825.00	23,400.00	16.35%
5004 · Payroll Tax- MC	87.27	480.60	1,223.81	39.27%
5005 · Payroll Tax- SS	373.15	2,054.99	5,232.85	39.27%
5006 · Payroll Tax- TWC	175.14	359.10	576.00	62.34%
5007 · TMRS Contribution	300.24	1,876.50	3,611.25	51.96%
5008 · Health Care	696.59	4,876.13	8,509.54	57.3%
<b>Total 5001 · Personnel Services</b>	<b>7,651.09</b>	<b>42,792.32</b>	<b>103,554.28</b>	<b>41.32%</b>
<b>5050 · Other Charges &amp; Services</b>				
5051 · Lease- Visitors Center	1,517.00	16,687.00	18,204.00	91.67%
5052 · Marketing	4,170.00	31,648.17	70,000.00	45.21%
5053 · Office Supplies	221.57	367.69	500.00	73.54%
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	96.88	1,500.00	6.46%
5057 · Dues & Subscriptions	250.00	2,198.33	1,200.00	183.19%
5058 · Travel & Training	255.00	255.00	2,500.00	10.2%
5059 · Vehicle Maintenance	0.00	0.00	1,000.00	0.0%
<b>Total 5050 · Other Charges &amp; Services</b>	<b>6,413.57</b>	<b>51,305.07</b>	<b>119,404.00</b>	<b>42.97%</b>
<b>5100 · Capital Outlay</b>				
5110 · Capital Outlay- Equipment	0.00	6,353.67	15,000.00	42.36%
<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>14,064.66</b>	<b>100,451.06</b>	<b>237,958.28</b>	<b>42.21%</b>
<b>Total Expense</b>	<b>14,064.66</b>	<b>100,451.06</b>	<b>237,958.28</b>	<b>42.21%</b>
<b>Net Ordinary Income</b>	<b>22,868.41</b>	<b>87,882.46</b>	<b>-10,958.28</b>	<b>-801.97%</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>22,868.41</b>	<b>87,882.46</b>	<b>0.00</b>	<b>100.0%</b>

Village of Salado, Hotel-Motel Fund  
**Check Listing**

As of August 31, 2021 Memo

Date	Num	Name		Amount
08/01/2021	1646	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
08/09/2021	1647	Jason Deckman Photography	Outdoor Art Installations Photo Project	450.00
08/09/2021	1648	Tablerock	1/4 page Ad: 2021 Salado Legends Program	150.00
08/09/2021	1649	Texas Angus Association	Half Page Ad in Directory	300.00
08/11/2021	Draft	Intuit	Checkstock	221.57
08/23/2021	1650	Amarillo Advertising Federation	Andrea Howard- Early Bird Ticket to AAF Central Region Conference 9/23- 9/2521	255.00
08/23/2021	1651	FM 158 Land, Ltd.	Digital Advertising Slot	1,000.00
08/23/2021	1652	M&D Business Services	Art Fair Posters and Postcards	92.50
08/23/2021	1653	Randal C. McCauley	Marketing Design Services	725.00
08/23/2021	1654	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
08/23/2021	1655	SignAd Outdoor	Advertising Lease Space 07/23/21 - 08/22/21	1,235.71
08/23/2021	1656	Lamar Companies	Johnson County, TX DFW Panel 4204	320.00
08/23/2021	1657	SignAd Outdoor	Advertising Lease Space 08/23/21 - 09/19/21	1,200.00
08/23/2021	1658	Texas Brazos Trail	Pink Primrose- Partner Program Membership	250.00
				<u>9,233.78</u>
				<u><b>9,233.78</b></u>

## Village of Salado- 400 Wastewater System Revenue

09/08/21

## Balance Sheet

Accrual Basis

As of August 31, 2021

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	<u>Aug 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	24,128.50
Accounts Receivable	23,511.35
<b>Total Current Assets</b>	<u>47,639.85</u>
<b>TOTAL ASSETS</b>	<u><b>47,639.85</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	16,555.99
<b>Other Current Liabilities</b>	
Impact Fees Collected	14,222.34
Accrued Interest	22,415.00
Due to General Fund	179,180.96
<b>Total Other Current Liabilities</b>	<u>215,818.30</u>
<b>Total Current Liabilities</b>	<u>232,374.29</u>
<b>Total Liabilities</b>	232,374.29
<b>Equity</b>	
Retained Earnings	7,413.35
Net Income	-192,147.79
<b>Total Equity</b>	<u>-184,734.44</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>47,639.85</b></u>

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

**Current Assets:**

Cash and Cash Equivalents	\$ 24,128.50
Receivables	\$ 23,930.67
<b>Total Current Assets</b>	<b>\$ 48,059.17</b>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ 16,555.99
Accrued Interest	\$ 22,415.00
Intergovernmental Payable	\$ 179,600.28
<b>Total Liabilities</b>	<b>\$ 218,571.27</b>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 14,222.34
Committed Fund Balance- Plant Operations	\$ (170,512.10)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<b>\$ (156,289.76)</b>

**Total Liabilities and Fund Balances**

**\$ 62,281.51**

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

	<u>Aug 21</u>	<u>Oct '20 - Aug 21</u>	<u>Annual Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Monthly Service Fees	15,415.22	177,456.23	215,885.00	82.2%
Interest Income	2.72	26.78	35.00	76.51%
<b>Total Income</b>	<u>15,417.94</u>	<u>177,483.01</u>	<u>215,920.00</u>	<u>82.2%</u>
<b>Expense</b>				
Misc	0.20	740.20		
Bank Service Charge	0.00	0.95		
Maintenance Contractor	13,410.00	160,920.00	160,920.00	100.0%
Professional Fees- Engineering	0.00	43,768.36		
Professional Fees- Legal	0.00	49.00		
Repairs	2,960.38	91,558.89		
Sludge Disposal	0.00	0.00	10,000.00	0.0%
TCEQ Fees	0.00	1,250.00	1,250.00	100.0%
<b>Utilities</b>				
Utilities- Electric	6,583.58	62,855.62	43,500.00	144.5%
Utilities- Water	185.61	2,610.78	250.00	1,044.31%
<b>Total Utilities</b>	<u>6,769.19</u>	<u>65,466.40</u>	<u>43,750.00</u>	<u>149.64%</u>
<b>Total Expense</b>	<u>23,139.77</u>	<u>363,753.80</u>	<u>215,920.00</u>	<u>168.47%</u>
<b>Net Ordinary Income</b>	<u>-7,721.83</u>	<u>-186,270.79</u>	<u>0.00</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>-7,721.83</u></u>	<u><u>-186,270.79</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>



## Village of Salado- 400 Wastewater System Revenue Check Listing

Date	Num	Name	As of August 31, 2021	Memo	Amount
08/09/2021	100184	Salado Water Supply Corporation		Utilities: Water	169.29
08/11/2021	100185	Frontier Utilities		Electric Service at 401 S Stagecoach Road Well E-invoice 9895428	33.69
08/11/2021	100186	Frontier Utilities		Electric Service at 211 N Church, Invoice 9960100	121.02
08/23/2021	100187	Frontier Utilities		Electric Service at 111 Royal St Sewer, Invoice 10433711	154.15
08/23/2021	100188	Frontier Utilities		Electric Service at 1401 Shepherd Dr. , Invoice 10454024	5,877.00
08/23/2021	100189	Frontier Utilities		Electric Service at 695 N Main, E-Invoice 10653027	69.66
08/23/2021	100190	Frontier Utilities		Electric Service at 413 N Main, E-Invoice 10653030	76.62
08/23/2021	100191	Frontier Utilities		Electric Service at 205 N Main, E-Invoice 10653031	92.16
08/23/2021	100192	Frontier Utilities		Electric Service at 410 N Main, E-Invoice 10653028	45.46
08/23/2021	100193	Frontier Utilities		Electric Service at 81 S Main, E-Invoice 10653032	72.32
08/23/2021	100194	Frontier Utilities		Electric Service at 1057 N Main E-Invoice 10653025	41.50
					<u>6,752.87</u>
					<u><b>6,752.87</b></u>

## Village of Salado- 500 Wastewater Customer Deposits

09/08/21

## Balance Sheet

Accrual Basis

As of August 31, 2021

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	<u>Aug 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Horizon x317	9,855.83
<b>Total Checking/Savings</b>	<u>9,855.83</u>
<b>Total Current Assets</b>	<u>9,855.83</u>
<b>TOTAL ASSETS</b>	<b><u>9,855.83</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Wastewater Customer Deposits	10,130.00
<b>Total Other Current Liabilities</b>	<u>10,130.00</u>
<b>Total Current Liabilities</b>	<u>10,130.00</u>
<b>Total Liabilities</b>	10,130.00
<b>Equity</b>	
Retained Earnings	-280.43
Net Income	6.26
<b>Total Equity</b>	<u>-274.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>9,855.83</u></b>

# Village of Salado- 500 Wastewater Customer Deposits

## Profit & Loss

October 2020 through August 2021

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	<u>Oct '20 - Aug 21</u>
Ordinary Income/Expense	
Income	
Interest Income	8.60
Total Income	8.60
Net Ordinary Income	8.60
Net Income	<u><u>8.60</u></u>

# Village of Salado- 500 Wastewater Customer Deposits Check Listing

As of August 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

09/08/21

## Balance Sheet

Accrual Basis

As of August 31, 2021

	<u>Aug 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Horizon Bond Disbursement x8630	267,822.50
1003 · Horizon '18 Bond Proceeds x9230	392,077.10
<b>Total Checking/Savings</b>	<u>659,899.60</u>
<b>Total Current Assets</b>	659,899.60
<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><u>11,035,377.64</u></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	-6,061.21
<b>Total Equity</b>	<u>2,070,377.64</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>11,035,377.64</u></u></b>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2020 through August 2021

Accrual Basis

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	<u>Oct '20 - Aug 21</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	6,082.68
Total Income	6,082.68
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	-6,061.21
Net Income	<u><u>-6,061.21</u></u>

# Village of Salado - 700 WW Permanent Improvement Bonds

## Check Listing

As of August 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

09/08/21

## Balance Sheet

Accrual Basis

As of August 31, 2021

	<u>Aug 31, 21</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1001 · Horizon xxxx7846	130,558.56
<b>Total Checking/Savings</b>	<u>130,558.56</u>
<b>Other Current Assets</b>	
1200 · Due To/From General Fund	9,524.77
1215 · Property Tax Receivable	16,064.24
<b>Total Other Current Assets</b>	<u>25,589.01</u>
<b>Total Current Assets</b>	<u>156,147.57</u>
<b>TOTAL ASSETS</b>	<b><u>156,147.57</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	19,283.64
<b>Total Equity</b>	<u>141,252.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>156,147.57</u></b>



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

August 2021

	<u>Aug 21</u>	<u>Oct '20 - Aug 21</u>	<u>Annual Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Property Tax Revenue	4,060.29	768,264.01	687,344.91	111.77%
4100 · Interest Income	436.56	5,003.13	3,500.00	142.95%
<b>Total Income</b>	<u>4,496.85</u>	<u>773,267.14</u>	<u>690,844.91</u>	<u>111.93%</u>
<b>Expense</b>				
6105 · 2015 Bond Principal	370,000.00	370,000.00	370,000.00	100.0%
6106 · 2015 Bond Interest	99,960.00	199,920.00	199,920.00	100.0%
6107 · 2018 Bond Principal	115,000.00	115,000.00	115,000.00	100.0%
6108 · 2018 Bond Interest	34,531.75	69,063.50	69,063.50	100.0%
<b>Total Expense</b>	<u>619,491.75</u>	<u>753,983.50</u>	<u>753,983.50</u>	<u>100.0%</u>
<b>Net Ordinary Income</b>	<u>-614,994.90</u>	<u>19,283.64</u>	<u>-63,138.59</u>	<u>-30.54%</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>-614,994.90</u></u>	<u><u>19,283.64</u></u>	<u><u>3,500.00</u></u>	<u><u>550.96%</u></u>

Village of Salado - 300 Interest and Sinking Fund  
**Check Listing**  
As of August 31, 2021

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
08/19/2021	ACH	Wilmington Trust	Debt Service: 2015 Bonds	469,960.00
08/19/2021	ACH	Wilmington Trust	Debt Service: 2018 Bonds	149,531.75
				<u>619,491.75</u>
				<u><b>619,491.75</b></u>