

Village of Salado-General Fund

Balance Sheet

01/08/21

As of December 31, 2020

Accrual Basis

	<u>Dec 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	948,104.13
1003 · Horizon Payroll xxx9962	10,011.06
1004 · Horizon Forfeiture xxx3514	6,297.74
1099 · Petty Cash	100.00
Total Checking/Savings	<u>964,512.93</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,400.04
Total 1100 · Investments	<u>4,400.04</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	84.61
1215 · Property Tax Receivable	6,857.18
1217 · Franchise Fee Receivable	24,564.94
1218 · Sales Tax Receivable	79,866.79
1219 · Mixed Beverage Receivable	5,616.87
Total 1200 · Other receivables	<u>116,990.39</u>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	61,709.48
Total 1205 · Due To/From Other Funds	<u>61,709.48</u>
Total Other Current Assets	<u>183,099.91</u>
Total Current Assets	<u>1,147,612.84</u>
Fixed Assets	
1700 · Land	45,576.83
1705 · Building	384,593.71
1730 · Machinery & Equipment	225,288.00
1740 · Infrastructure	800,248.00
1799 · Accumulated Depreciation	-611,295.02
Total Fixed Assets	<u>844,411.52</u>
Other Assets	
1800 · Construction in Progress	13,500.00
Total Other Assets	<u>13,500.00</u>
TOTAL ASSETS	<u>2,005,524.36</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	21,989.92
Other Current Liabilities	
2050 · Accrued Wages	23,348.51
2100 · Payroll Liabilities	4,118.56
2200 · Due to other funds	
2201 · Due to I&S	51,454.80
Total 2200 · Due to other funds	<u>51,454.80</u>
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	4,569.54
Total 2700 · Deferred Revenue	<u>4,569.54</u>
2899 · Reserved-Truancy PreventionFund	154.00
2900 · Reserved- Security Fee	1,775.28

Village of Salado-General Fund

Balance Sheet

01/08/21

As of December 31, 2020

Accrual Basis

	<u>Dec 31, 20</u>
2861 · Reserved Child Safety Fee	1,800.00
2862 · Reserved- Technology Fund	5,425.02
Total Other Current Liabilities	<u>92,645.71</u>
Total Current Liabilities	<u>114,635.63</u>
Total Liabilities	114,635.63
Equity	
3110 · Investments in Fixed Assets	845,179.41
32000 · Retained Earnings	831,007.29
Net Income	214,702.03
Total Equity	<u>1,890,888.73</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,005,524.36</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of December 31, 2020

Current Assets:

Cash and Cash Equivalents	\$ 964,512.93
Investments	\$ 4,400.04
Receivables	\$ 178,699.87
Total Current Assets	\$ 1,147,612.84

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 21,989.92
Payroll Liabilities	\$ 4,118.56
Intergovernmental Payable	\$ 51,454.80
Deferred Revenues	\$ 4,569.54
Accrued Wages	\$ 23,348.51
Total Liabilities	\$ 105,481.33

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 13,723.84
Committed Fund Balances	
Public Works	\$ 411,363.07
Future Grant Matches	\$ 257,101.92
Wastewater Operations	\$ 359,942.68
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ 1,042,131.51

Total Liabilities and Fund Balances	\$ 1,147,612.84
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Village of Salado-General Fund
Profit & Loss Budget Performance
December 2020

	<u>Dec 20</u>	<u>Oct - Dec 20</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	31,524.02	309,190.86	414,007.51	74.68%
4120 · Sales Tax Earned	50,924.31	150,269.27	577,702.86	26.01%
4130 · Mixed Beverages	0.00	4,628.14	21,000.00	22.04%
Total 4100 · Tax Revenue	<u>82,448.33</u>	<u>464,088.27</u>	<u>1,012,710.37</u>	<u>45.83%</u>
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	0.00	135,000.00	0.0%
4165 · Telephone Franchise	0.00	2,986.00	20,000.00	14.93%
4170 · Waste Disposal Franchise Fee	0.00	6,072.91	24,000.00	25.3%
4175 · Cable Franchise	0.00	6,681.73	26,000.00	25.7%
4180 · Water Franchise	0.00	10,974.44	35,000.00	31.36%
Total 4150 · Franchise Fees	<u>0.00</u>	<u>26,715.08</u>	<u>240,000.00</u>	<u>11.13%</u>
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	0.00	45.00	250.00	18.0%
4215 · Service Fees (Burn)	20.00	100.00	400.00	25.0%
4216 · Service Fees (Itinerant Vendor)	0.00	250.00	1,650.00	15.15%
4230 · Building Permit Fees	1,617.79	8,896.44	50,000.00	17.79%
4260 · Certificate of Occupancy	360.00	720.00	1,210.00	59.5%
4270 · Contractor Registration	250.00	1,265.00	6,500.00	19.46%
Total 4200 · Licenses, Permits, and Fees	<u>2,247.79</u>	<u>11,276.44</u>	<u>60,010.00</u>	<u>18.79%</u>
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	0.00	6,725.00	19,800.00	33.97%
4315 · Zoning/Variances	0.00	0.00	1,100.00	0.0%
4320 · Pace Park Rental Fees	0.00	0.00	3,000.00	0.0%
4330 · LEOSE	0.00	0.00	910.00	0.0%
4340 · Crash Report Fees	18.00	66.00	250.00	26.4%
Total 4300 · Service Fees	<u>18.00</u>	<u>6,791.00</u>	<u>25,060.00</u>	<u>27.1%</u>
4700 · Investment and other income				
4780 · Interest Income	1,061.03	2,572.71	8,500.00	30.27%
4790 · Other Income	2,601.82	25,736.63	50,000.00	51.47%
Total 4700 · Investment and other income	<u>3,662.85</u>	<u>28,309.34</u>	<u>58,500.00</u>	<u>48.39%</u>
4400 · Fines and Forfeitures				
4425 · Court Fines	361.00	2,922.00	40,500.00	7.22%
Total 4400 · Fines and Forfeitures	<u>361.00</u>	<u>2,922.00</u>	<u>40,500.00</u>	<u>7.22%</u>
Total 4000 · GENERAL FUND REVENUE	<u>88,737.97</u>	<u>540,102.13</u>	<u>1,436,780.37</u>	<u>37.59%</u>
Total Income	88,737.97	540,102.13	1,436,780.37	37.59%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	9,395.20	32,883.20	122,138.00	26.92%
5102 · City Secretary Salary	1,517.76	6,286.06	66,004.84	9.52%
5121 · Payroll Tax- MC Admin	158.24	567.96	2,728.07	20.82%

Village of Salado-General Fund
Profit & Loss Budget Performance
December 2020

	Dec 20	Oct - Dec 20	Annual Budget	% of Budget
5122 · Payroll Tax- SS Admin	676.60	2,428.49	11,664.86	20.82%
5123 · Payroll Tax- TWC Admin	0.00	0.00	288.00	0.0%
5126 · TMRS Contributions- Admin	646.06	2,318.86	11,138.96	20.82%
5127 · Health Care- Admin	1,371.59	3,803.45	16,546.32	22.99%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	13,765.45	48,288.02	232,509.05	20.77%
5200 · Services				
5201 · Meeting Expense	108.00	108.00	250.00	43.2%
5202 · Bell Co Health Svcs Contracts	0.00	5,823.00	5,465.00	106.55%
5203 · Printing Expense	141.00	141.00	250.00	56.4%
5204 · Telephone	52.19	582.93	3,000.00	19.43%
5205 · Equipment - Leased / Rented	295.77	887.31	3,723.00	23.83%
5206 · Interest Exp/Bank Fees	28.00	101.80	650.00	15.66%
5207 · BELLCAD	3,327.75	3,327.75	10,500.00	31.69%
5214 · Utilities	287.34	1,278.92	5,100.00	25.08%
5215 · Janitorial	237.00	1,009.50	2,844.00	35.5%
Total 5200 · Services	4,477.05	13,260.21	31,782.00	41.72%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	3,080.00	9,765.00	47,250.00	20.67%
5216-4 · Profess Fees - Inspections	2,258.63	11,808.50	45,000.00	26.24%
5216-5 · Profess. Fees - Legal	0.00	8,071.96	35,000.00	23.06%
Total 5216 · Professional Fees	5,338.63	29,645.46	127,250.00	23.3%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	687.30	4,650.00	14.78%
5304 · Office Supplies	254.05	712.81	3,500.00	20.37%
5305 · Postage	105.00	777.75	2,750.00	28.28%
5306 · Building Supplies	0.00	0.00	250.00	0.0%
5307 · Building & Equipment - R & M	0.00	174.98	500.00	35.0%
5309 · Website	0.00	1,440.00	1,150.00	125.22%
5310 · Public Notices	540.00	1,333.24	3,000.00	44.44%
5311 · Insurance (TML Property & GL)	0.00	24,393.50	30,000.00	81.31%
5312 · Dues and Subscriptions	85.00	564.00	2,000.00	28.2%
5313 · Training & Travel	0.00	0.00	500.00	0.0%
5319 · Technology	1,360.50	4,080.50	15,510.00	26.31%
5320 · Special Projects	0.00	500.00	8,600.00	5.81%
5322 · TDEM- CRF Expenditures	8,009.31	8,009.31		
Total 5300 · Other Services & Charges	10,353.86	42,673.39	72,410.00	58.93%
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	33,934.99	135,154.33	466,451.05	28.98%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,896.00	17,136.00	63,658.71	26.92%
5503 · Payroll Tax- MC Dev Svcs	71.00	248.48	923.05	26.92%
5504 · Payroll Tax- SS Dev Svcs	303.56	1,062.44	3,946.84	26.92%

Village of Salado-General Fund
Profit & Loss Budget Performance
December 2020

	<u>Dec 20</u>	<u>Oct - Dec 20</u>	<u>Annual Budget</u>	<u>% of Budget</u>
5505 · Payroll Tax- TWC Dev Svcs	0.00	0.00	144.00	0.0%
5506 · TMRS Contributions- Dev Svcs	289.84	1,014.44	3,768.60	26.92%
5507 · Health Care- Dev Svcs	696.12	2,004.64	8,509.54	23.56%
Total 5501 · Personnel Services	6,256.52	21,466.00	80,950.74	26.52%
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	3,656.67	11,137.61	22,500.00	49.5%
5703 · Engineering- Plat Review	540.05	6,030.61	8,000.00	75.38%
Total 5700 · Professional Fees	4,196.72	17,168.22	30,500.00	56.29%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	10,453.24	38,634.22	111,950.74	34.51%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6002 · Contract	0.00	0.00	50,000.00	0.0%
Total 6001 · Fire Department	0.00	0.00	50,000.00	0.0%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	5,931.34	20,759.69	77,107.00	26.92%
6203 · Salary- Corporal	0.00	11,587.48	47,447.50	24.42%
6204 · Salary / Wages - Officers	12,674.40	42,221.20	161,277.48	26.18%
6205 · Officers - Overtime	1,982.23	4,478.23	7,000.00	63.98%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	298.54	1,146.17	4,246.06	26.99%
6208 · Payroll Tax- SS PD	1,276.45	4,900.90	18,155.59	26.99%
6209 · Payroll Tax- TWC PD	47.05	144.00	972.00	14.82%
6210 · TMRS Contributions- PD	1,218.82	4,679.58	20,761.79	22.54%
6211 · Health Care- PD	3,563.27	9,976.51	51,057.20	19.54%
Total 6201 · Personnel Services	26,992.10	99,893.76	392,524.62	25.45%
6212 · Services				
6213 · Telephone	605.25	1,816.57	9,828.96	18.48%
6214 · Utilities	194.06	771.96	3,500.00	22.06%
6215 · Janitorial	150.00	748.50	1,800.00	41.58%
6215.1 · Technology- PD	119.00	357.00	3,000.00	11.9%
Total 6212 · Services	1,068.31	3,694.03	18,128.96	20.38%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	0.00	2,000.00	0.0%
6219 · Auto Expenses	790.44	3,694.17	25,000.00	14.78%
6220 · Supplies	53.94	1,533.47	6,000.00	25.56%
6221 · Equipment Maintenance & Repair	248.00	248.00	800.00	31.0%
6222 · Building R & M	0.00	0.00	500.00	0.0%
6223 · Dues & Subscriptions	0.00	0.00	4,000.00	0.0%
6224 · Animal Control	0.00	0.00	1,000.00	0.0%
Total 6216 · Other Services & Charges	1,092.38	5,475.64	39,300.00	13.93%
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	16,075.00	18,576.58	45,000.00	41.28%

Village of Salado-General Fund
Profit & Loss Budget Performance
December 2020

	Dec 20	Oct - Dec 20	Annual Budget	% of Budget
6227 · Capital Outlay- PD Equipment	0.00	0.00	3,000.00	0.0%
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	16,075.00	18,576.58	56,500.00	32.88%
Total 6200 · Police Department	45,227.79	127,640.01	506,453.58	25.2%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	500.00	1,500.00	6,000.00	25.0%
6552 · Prosecutor	0.00	1,000.00	5,000.00	20.0%
Total 6550 · Professional Fees	500.00	2,500.00	11,000.00	22.73%
6570 · Other Services & Charges				
6571 · Supplies	0.00	0.00	250.00	0.0%
6573 · Dues and Subscriptions	100.00	100.00	2,300.00	4.35%
6575 · Travel and Training	0.00	0.00	1,000.00	0.0%
Total 6570 · Other Services & Charges	100.00	100.00	3,550.00	2.82%
Total 6500 · Municipal Court	600.00	2,600.00	14,550.00	17.87%
Total 6000 · PUBLIC SAFETY DEPARTMENT	45,827.79	130,240.01	571,003.58	22.81%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	193.13	572.06	1,750.00	32.69%
Total 8001 · Services	193.13	572.06	1,750.00	32.69%
8010 · Other Services & Charges				
8011 · Supplies	1,345.91	1,345.91	2,800.00	48.07%
8012 · Auto Expenses	0.00	0.00		
8014 · Contract Services	0.00	0.00	20,000.00	0.0%
Total 8010 · Other Services & Charges	1,345.91	1,345.91	22,800.00	5.9%
8030 · Capital Outlay- Parks	0.00	0.00	55,000.00	0.0%
Total 8000 · PARKS DEPARTMENT	1,539.04	1,917.97	79,550.00	2.41%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract labor	4,056.00	10,220.00	75,000.00	13.63%
9003 · Signage	0.00	2,500.00	1,500.00	166.67%
Total 9001 · Other Services & Charges	4,056.00	12,720.00	76,500.00	16.63%
9050 · Services				
9051 · Utilities	2,460.52	6,733.57	39,000.00	17.27%
Total 9050 · Services	2,460.52	6,733.57	39,000.00	17.27%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	0.00	0.00	157,500.00	0.0%
Total 9500 · Capital Outlay	0.00	0.00	157,500.00	0.0%
Total 9000 · STREET DEPARTMENT	6,516.52	19,453.57	273,000.00	7.13%
Total GENERAL FUND EXPENDITURES	98,271.58	325,400.10	1,501,955.37	21.67%
Total Expense	98,271.58	325,400.10	1,501,955.37	21.67%
Net Ordinary Income	-9,533.61	214,702.03	-65,175.00	-329.42%
Other Income/Expense				
Other Income				
97500 · Use of Fund Balance	0.00	0.00	65,175.00	0.0%

Village of Salado-General Fund
Profit & Loss Budget Performance
December 2020

	<u>Dec 20</u>	<u>Oct - Dec 20</u>	<u>Annual Budget</u>	<u>% of Budget</u>
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>-9,533.61</u>	<u>214,702.03</u>	<u>0.00</u>	<u>100.0%</u>

Village of Salado-General Fund Check Listing

Date	Num	Name	As of December 31, 2020	Memo	Amount
12/01/2020	3486	Hal Dunn & Associates	Appraisal 410 N Church Street		2,850.00
12/03/2020	3487	Bell County Elections Administration	Supplies for 2020 General Election		267.30
12/03/2020	3488	Jani-King of Austin	December 2020 Contracted Services		387.00
12/03/2020	3489	Kasberg, Patrick & Associates	General Services Provided November 2020		12,218.73
12/03/2020	3490	Kristi Stegall	November 2020 Accounting Services		3,220.00
12/03/2020	3491	TML MultiState Intergovernmental	Employee Health Care Coverage December 2020		5,860.41
12/08/2020			Funds Transfer to Payroll Account		18,162.91
12/09/2020			Funds Transfer to Payroll Account		4,550.82
12/10/2020	3492	Bureau Veritas	November Services		1,834.52
12/10/2020	3493	Extraco Technology	IT Support		1,292.50
12/10/2020	3494	M-PAK	PD Uniforms		65.00
12/10/2020	3495	Tax Appraisal District Of Bell County	2nd QTR Pmt for 2021 Taxing Unit Fee		3,327.75
12/10/2020	3498	Texas Commission on the Arts	Return of Funding- Unable to Spend Due to COVID-19		1,650.00
12/10/2020	3499	The Radar Shop, Inc.	Lidar and Radar Recertifications		248.00
12/11/2020	3496	Bison Enterprises TX, LLC	Mowing Service 11/22/20 - 12/05/20		1,188.00
12/11/2020	3497	Renee Richardson	Trash Collection- 11/22/20 - 12/05/20		200.00
12/14/2020	3500	GT Distributors	PD Supplies- 100 Patches: Hero's Pride Salado PD		365.00
12/14/2020	3501	InHouse Systems, Inc.	Alarm System Monitoring- PD- December 2020		19.95
12/14/2020	3502	Jani-King of Austin	Electrostatic Spray Disinfect High Touch Surfaces		597.00
12/14/2020	3503	Our Energy, LLC	Acct. 2007140006 Electric Service 205 N. Main		16.05
12/14/2020	3504	Salado Water Supply Corporation	Utilities: Water		725.27
12/14/2020	3505	Sam's Club	November Purchases and Annual Membership		246.78
12/14/2020	3506	Verizon Wireless	Village Cell Phones		526.95
12/14/2020	3507	Xerox Financial Services	Copier Lease Payment		295.77
12/17/2020	3508	Bojorquez Law Firm	November 2020 Legal Services		4,231.60
12/17/2020	3509	Cameron Wayne Havens	Christmas Stroll Off Duty Deputy		160.00
12/17/2020	3510	Darryl Lynce	Christmas Stroll Off Duty Deputy		160.00
12/17/2020	3511	Eagle Disposal	Utilities: Waste Disposal		112.50
12/17/2020	3512	Elite Exterminators	Pest Service- Fly Treatment, Insect Guards		174.98
12/17/2020	3513	Grande Communications Network LLC	Telephone/Internet		213.18
12/17/2020	3514	Justin Kelly	Christmas Stroll Off Duty Deputy		160.00
12/17/2020	3515	Keith's Ace Hardware	November Charges		13.99
12/17/2020	3516	M&D Business Services	Business Cards- Paul Cox, Jason Howard, Michael Coggin		141.00
12/17/2020	3517	Perry L. Moose	Christmas Stroll Off Duty Deputy		320.00
12/17/2020	3518	Robert McClinton	Christmas Stroll Off Duty Deputy		160.00
12/17/2020	3519	Theodore Joshua Cruz III	Christmas Stroll Off Duty Deputy		320.00
12/17/2020	3520	Fuelman	Fuel Purchased November 2020		1,068.04
12/17/2020			Funds Transfer to I&S Account		462,356.45
12/21/2020	3521	Our Energy, LLC	Electric Service 205 N. Main		134.72
12/21/2020	3522	Our Energy, LLC	Electric Service 695 N Main		88.58
12/21/2020	3523	Our Energy, LLC	Electric Service 81 S Main		92.34
12/21/2020	3524	Our Energy, LLC	Electric Service 1057 N Main		50.97
12/21/2020	3525	Our Energy, LLC	Electric Service 410 S Main		57.62
12/21/2020	3526	Our Energy, LLC	Acct 2007140004 Electric Service 413 N Main		80.99
12/21/2020	3527	Bison Enterprises TX, LLC	Mowing Service 12/06/20 - 12/19/20		1,188.00
12/21/2020	3528	Clifford Lee Coleman	Judicial Services for December 2020		500.00
12/21/2020	3529	Renee Richardson	Trash Collection- 12/06/20 - 12/19/20		200.00
12/21/2020	3530	1st Place Awards & Gifts	Plaque- BOD		108.00

Village of Salado-General Fund Check Listing

As of December 31, 2020

12/21/2020		Funds Transfer to Payroll Account	18,536.68	
12/21/2020	3531	Salado Village Voice Newspaper	Public Notices	1,460.50
12/28/2020	3540	American National Leasing Company	PD Tahoe Down Payment, Lease Purchase Approved 3/5/20	16,075.00
12/28/2020	3532	Amos Electric Supply Co., Inc.	Replaced Bulbs on Pole and Repaired Cord for Bridge Christmas Lights	945.91
12/28/2020	3533	Card Service Center	Credit Card Transactions November 2020	2,202.88
12/28/2020	3534	Cirro Energy	Utilities: Electric	1,610.25
12/28/2020	3535	Election Systems & Software	Election Supplies 2020	420.00
12/28/2020	3536	Fairway Sports Vehicles	Cart Rental for Stroll 12/4- 12/8	400.00
12/28/2020	3537	Grande Communications Network LLC	PD Telephone and Internet	192.34
12/28/2020	3538	Jani-King of Austin	January 2021 Contracted Services	387.00
12/28/2020	3539	TML MultiState Intergovernmental	Employee Health Care Coverage January 2020	6,257.86
				<u>580,697.09</u>
				<u>580,697.09</u>

Village of Salado, Hotel-Motel Fund

01/08/21

Balance Sheet

Accrual Basis

As of December 31, 2020

	<u>Dec 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	196,110.34
Total Checking/Savings	<u>196,110.34</u>
Other Current Assets	
1302 · Receivable From Bell County HOT	3,427.07
1100 · Investments	
1120 · TexPool	5,270.46
Total 1100 · Investments	<u>5,270.46</u>
1500 · Petty Cash	100.00
Total Other Current Assets	<u>8,797.53</u>
Total Current Assets	<u>204,907.87</u>
TOTAL ASSETS	<u>204,907.87</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-592.00
Other Current Liabilities	
2050 · Accrued Wages	2,816.23
2400 · Reserve For Trolley Project	6,675.00
Total Other Current Liabilities	<u>9,491.23</u>
Total Current Liabilities	<u>8,899.23</u>
Total Liabilities	8,899.23
Equity	
32000 · Retained Earnings	162,001.93
Net Income	34,006.71
Total Equity	<u>196,008.64</u>
TOTAL LIABILITIES & EQUITY	<u>204,907.87</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of December 31, 2020

Current Assets:

Cash and Cash Equivalents	\$ 196,110.34
Investments	\$ 5,270.46
Receivables	\$ 3,427.07
Total Current Assets	<u>\$ 204,807.87</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ (592.00)
Intergovernmental Payable	\$ -
Accrued Wages	\$ 2,816.23
Total Liabilities	<u>\$ 2,224.23</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 19,590.86
Committed Fund Balance- Tourism Division Operations	\$ 176,317.78
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 202,583.64</u>

Total Liabilities and Fund Balances	<u>\$ 204,807.87</u>
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Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance
December 2020

	Dec 20	Oct - Dec 20	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	9,418.75	44,008.67	220,000.00	20.0%
4300 · Other Income	162.52	458.04		
Total 4000 · HOT FUND REVENUE	9,581.27	44,466.71	227,000.00	19.59%
Total Income	9,581.27	44,466.71	227,000.00	19.59%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	0.00	0.00	61,000.83	0.0%
5003 · Wages- Part Time Employees	0.00	0.00	23,400.00	0.0%
5004 · Payroll Tax- MC	0.00	0.00	1,223.81	0.0%
5005 · Payroll Tax- SS	0.00	0.00	5,232.85	0.0%
5006 · Payroll Tax- TWC	0.00	0.00	576.00	0.0%
5007 · TMRS Contribution	0.00	0.00	3,611.25	0.0%
5008 · Health Care	0.00	0.00	8,509.54	0.0%
Total 5001 · Personnel Services	0.00	0.00	103,554.28	0.0%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,517.00	4,551.00	18,204.00	25.0%
5052 · Marketing	2,304.00	5,062.00	70,000.00	7.23%
5053 · Office Supplies	0.00	0.00	500.00	0.0%
5054 · Arts- Public Art League	0.00	0.00	21,000.00	0.0%
5055 · Printing	0.00	0.00	3,500.00	0.0%
5056 · Postage	0.00	0.00	1,500.00	0.0%
5057 · Dues & Subscriptions	847.00	847.00	1,200.00	70.58%
5058 · Travel & Training	0.00	0.00	2,500.00	0.0%
5059 · Vehicle Maintenance	0.00	0.00	1,000.00	0.0%
Total 5050 · Other Charges & Services	4,668.00	10,460.00	119,404.00	8.76%
5100 · Capital Outlay				
5110 · Capital Outlay- Equipment	0.00	0.00	15,000.00	0.0%
Total 5100 · Capital Outlay	0.00	0.00	15,000.00	0.0%
Total 5000 · HOT FUND EXPENDITURES	4,668.00	10,460.00	237,958.28	4.4%
Total Expense	4,668.00	10,460.00	237,958.28	4.4%
Net Ordinary Income	4,913.27	34,006.71	-10,958.28	-310.33%
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	4,913.27	34,006.71	0.00	100.0%

Village of Salado, Hotel-Motel Fund
Check Listing
As of December 31, 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
12/01/2020	1596	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
12/03/2020	1597	Lamar Companies	Johnson County, TX DFW Panel 4204	320.00
12/10/2020	1598	Visit Widget LLC	Website Hosting & Support	409.00
12/14/2020	1599	Visit Widget LLC	Website Hosting & Support	409.00
12/17/2020	1600	BMI	Account Number 1939456-Music License	364.00
12/17/2020	1601	SignAd Outdoor	Advertising Lease Space 12/11/20 - 01/07/21	650.00
12/21/2020	1602	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
12/28/2020	1603	Lamar Companies	Johnson County, TX DFW Panel 4204	320.00
12/28/2020	1604	SESAC	License fees	483.00
				<u>5,989.00</u>
				<u>5,989.00</u>

Village of Salado- 400 Wastewater System Revenue

01/08/21

Balance Sheet

Accrual Basis

As of December 31, 2020

	<u>Dec 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon Account x353	32,585.25
Total Checking/Savings	32,585.25
Accounts Receivable	12,798.43
Other Current Assets	
Receivable from Cust Deposits	200.00
Total Other Current Assets	200.00
Total Current Assets	45,583.68
TOTAL ASSETS	45,583.68
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	224.18
Other Current Liabilities	
Accrued Interest	23,602.00
Due to General Fund	61,608.33
Total Other Current Liabilities	85,210.33
Total Current Liabilities	85,434.51
Total Liabilities	85,434.51
Equity	
Retained Earnings	6,226.35
Net Income	-46,077.18
Total Equity	-39,850.83
TOTAL LIABILITIES & EQUITY	45,583.68

VILLAGE OF SALADO, TEXAS
FUND BALANCE- WASTEWATER SYSTEM FUND
As of December 31, 2020

Current Assets:

Cash and Cash Equivalents	\$ 32,585.25
Receivables	\$ 12,998.43
Total Current Assets	\$ 45,583.68

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 224.18
Accrued Interest	\$ 23,602.00
Intergovernmental Payable	\$ 61,608.33
Total Liabilities	\$ 85,434.51

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (39,850.83)
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ (39,850.83)

Total Liabilities and Fund Balances

\$ 45,583.68

Village of Salado- 400 Wastewater System Revenue
Profit & Loss Budget Performance
 December 2020

	Dec 20	Oct - Dec 20	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
Monthly Service Fees	16,709.61	49,133.24	215,885.00	22.76%
Interest Income	3.13	8.45	35.00	24.14%
Total Income	16,712.74	49,141.69	215,920.00	22.76%
Expense				
Bank Service Charge	0.00	0.95		
Maintenance Contractor	13,410.00	53,640.00	160,920.00	33.33%
Professional Fees- Engineering	1,310.13	5,730.53		
Repairs	1,315.26	18,832.59		
Sludge Disposal	0.00	0.00	10,000.00	0.0%
TCEQ Fees	0.00	1,250.00	1,250.00	100.0%
Utilities				
Utilities- Electric	5,119.33	15,222.73	43,500.00	35.0%
Utilities- Water	187.20	542.07	250.00	216.83%
Total Utilities	5,306.53	15,764.80	43,750.00	36.03%
Total Expense	21,341.92	95,218.87	215,920.00	44.1%
Net Ordinary Income	-4,629.18	-46,077.18	0.00	100.0%
Net Income	-4,629.18	-46,077.18	0.00	100.0%

Village of Salado- 400 Wastewater System Revenue

Check Listing

As of December 31, 2020

Date	Num	Name	Memo	Amount
12/10/2020	100103	CH2MHILL OMI	Contracted Services- January 2021	13,410.00
12/10/2020	100104	Our Energy, LLC	Electric Service at 1401 Shepherd Dr.	4,758.73
12/14/2020	100105	Our Energy, LLC	Electric Service at 401 S Stagecoach Well	23.09
12/14/2020	100106	Salado Water Supply Corporation	Utilities: Water	185.58
12/17/2020	100107	Our Energy, LLC	Electric Service at 211 N. Church St.	129.22
12/17/2020	100108	Our Energy, LLC	Electric Service at 111 Royal Street	194.40
12/17/2020	100109	Sandra Grossman	Refund Overpayment on Account	69.05
				<u>18,770.07</u>
				<u>18,770.07</u>

Village of Salado- 500 Wastewater Customer Deposits

Balance Sheet

01/08/21

As of December 31, 2020

Accrual Basis

	<u>Dec 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	9,119.57
Total Checking/Savings	9,119.57
Total Current Assets	9,119.57
TOTAL ASSETS	<u>9,119.57</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to WW Rev Fund	200.00
Wastewater Customer Deposits	9,200.00
Total Other Current Liabilities	9,400.00
Total Current Liabilities	9,400.00
Total Liabilities	9,400.00
Equity	
Retained Earnings	-289.72
Net Income	9.29
Total Equity	-280.43
TOTAL LIABILITIES & EQUITY	<u>9,119.57</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October through December 2020

Accrual Basis

	<u>Oct - Dec 20</u>
Ordinary Income/Expense	
Income	
Interest Income	2.34
Total Income	2.34
Net Ordinary Income	2.34
Net Income	<u>2.34</u>

Village of Salado- 500 Wastewater Customer Deposits
Check Listing
As of December 31, 2020

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
12/17/2020	100011	Beverly Barbee	Refund Deposit Paid 7/1/19 Service Address 226 N Main	100.00
12/17/2020	100012	Sandra Grossman	Refund Deposit Paid 5/13/19 Service Address 113 N Stagecoach	100.00
				<u>200.00</u>
				<u>200.00</u>

Village of Salado - 700 WW Permanent Improvement Bonds

01/08/21

Balance Sheet

Accrual Basis

As of December 31, 2020

	<u>Dec 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	278,086.50
1003 · Horizon '18 Bond Proceeds x9230	389,476.58
Total Checking/Savings	<u>667,563.08</u>
Total Current Assets	667,563.08
Fixed Assets	
1520 · Equipment	5,857.10
1530 · Wastewater Treatment Facility	10,794,932.00
1531 · Accum Depr- Depreciation WWTP	-122,453.82
Total Fixed Assets	<u>10,678,335.28</u>
TOTAL ASSETS	<u><u>11,345,898.36</u></u>
LIABILITIES & EQUITY	
Liabilities	
Long Term Liabilities	
2500 · '15 Permanent Improvement Bonds	6,800,000.00
2501 · '18 Permanent Improvement Bonds	2,165,000.00
2502 · Current Portion of Bonds	475,000.00
Total Long Term Liabilities	<u>9,440,000.00</u>
Total Liabilities	9,440,000.00
Equity	
3110 · Investments in Fixed Assets	1,238,335.00
32000 · Unrestricted Net Assets	665,961.09
Net Income	1,602.27
Total Equity	<u>1,905,898.36</u>
TOTAL LIABILITIES & EQUITY	<u><u>11,345,898.36</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October through December 2020

	<u>Oct - Dec 20</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	<u>1,680.25</u>
Total Income	1,680.25
Expense	
6168 · Other	<u>77.98</u>
Total Expense	<u>77.98</u>
Net Ordinary Income	<u>1,602.27</u>
Net Income	<u><u>1,602.27</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of December 31, 2020

<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 December 31, 2020

	<u>Dec 31, 20</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	577,360.15
Total Checking/Savings	<u>577,360.15</u>
Other Current Assets	
1200 · Due To/From General Fund	51,454.80
1215 · Property Tax Receivable	13,724.21
Total Other Current Assets	<u>65,179.01</u>
Total Current Assets	<u>642,539.16</u>
TOTAL ASSETS	<u>642,539.16</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2704 · Deferred Revenue- Ad Valorem	9,145.65
Total Other Current Liabilities	<u>9,145.65</u>
Total Current Liabilities	<u>9,145.65</u>
Total Liabilities	9,145.65
Equity	
32000 · Unrestricted Net Assets	125,378.25
Net Income	508,015.26
Total Equity	<u>633,393.51</u>
TOTAL LIABILITIES & EQUITY	<u>642,539.16</u>

Village of Salado - 300 Interest and Sinking Fund
Profit & Loss Budget Performance
 December 2020

	Dec 20	Oct - Dec 20	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	51,454.80	507,537.17	687,344.91	73.84%
4100 · Interest Income	287.44	478.09	3,500.00	13.66%
Total Income	51,742.24	508,015.26	690,844.91	73.54%
Expense				
6105 · 2015 Bond Principal	0.00	0.00	370,000.00	0.0%
6106 · 2015 Bond Interest	0.00	0.00	199,920.00	0.0%
6107 · 2018 Bond Principal	0.00	0.00	115,000.00	0.0%
6108 · 2018 Bond Interest	0.00	0.00	69,063.50	0.0%
Total Expense	0.00	0.00	753,983.50	0.0%
Net Ordinary Income	51,742.24	508,015.26	-63,138.59	-804.6%
Other Income/Expense				
Other Income				
7000 · Transfers In- GF	0.00	0.00	66,638.59	0.0%
Total Other Income	0.00	0.00	66,638.59	0.0%
Net Other Income	0.00	0.00	66,638.59	0.0%
Net Income	51,742.24	508,015.26	3,500.00	14,514.72%

Village of Salado - 300 Interest and Sinking Fund Check Listing

As of December 31, 2020

<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>