

Village of Salado-General Fund

07/18/22

Balance Sheet

Accrual Basis

As of June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	1,179,772.76
1003 · Horizon Payroll xxx9962	50,045.58
1004 · Horizon Forfeiture xxx3514	6,398.05
1006 · Horizonx1297AllAbilitiesPlaygro	42,864.19
1099 · Petty Cash	100.00
Total Checking/Savings	<u>1,279,180.58</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,408.59
Total 1100 · Investments	<u>4,408.59</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	985.98
1215 · Property Tax Receivable	7,922.24
1217 · Franchise Fee Receivable	28,943.26
1218 · Sales Tax Receivable	115,368.63
1219 · Mixed Beverage Receivable	5,850.19
Total 1200 · Other receivables	<u>159,070.30</u>
1205 · Due To/From Other Funds	
1225 · Due to WW Cust Deposit Fund	-100.00
1224 · Due From WW Operations	303,911.17
1206 · Due From Fund 200 - Hotel/Motel	45,317.44
1209 · Due To/From WW Capital Outlays	-50,862.00
Total 1205 · Due To/From Other Funds	<u>298,266.61</u>
1600 · Prepaid Expenses	3,156.94
Total Other Current Assets	<u>464,902.44</u>
Total Current Assets	<u>1,744,083.02</u>
Fixed Assets	
1700 · Land	45,576.83
1705 · Building	384,593.71
1730 · Machinery & Equipment	343,530.47
1740 · Infrastructure	800,248.00
1799 · Accumulated Depreciation	-720,231.71
Total Fixed Assets	<u>853,717.30</u>
Other Assets	
1800 · Construction in Progress	378,030.15
Total Other Assets	<u>378,030.15</u>
TOTAL ASSETS	<u><u>2,975,830.47</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	81,628.97
Other Current Liabilities	
2050 · Accrued Wages	34,113.41
2100 · Payroll Liabilities	8,010.43
2200 · Due to other funds	
2201 · Due to I&S	89,553.88
Total 2200 · Due to other funds	<u>89,553.88</u>

Village of Salado-General Fund

07/18/22

Balance Sheet

Accrual Basis

As of June 30, 2022

	<u>Jun 30, 22</u>
2300 · Unearned ARPA Grant Revenue	293,626.35
2301 · Escrow- Sanctuary	92,184.85
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	6,973.36
Total 2700 · Deferred Revenue	6,973.36
2899 · Reserved-LTPDF TruancyPrevFund	936.12
2900 · Reserved- Security Fee	2,541.75
2861 · Reserved Child Safety Fee	2,575.00
2862 · Reserved- Technology Fund	6,050.70
Total Other Current Liabilities	536,565.85
Total Current Liabilities	618,194.82
Total Liabilities	618,194.82
Equity	
3110 · Investments in Fixed Assets	1,231,747.45
32000 · Retained Earnings	820,892.51
Net Income	304,995.69
Total Equity	2,357,635.65
TOTAL LIABILITIES & EQUITY	<u>2,975,830.47</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of June 30, 2022

Current Assets:

Cash and Cash Equivalents	\$ 1,279,180.58
Investments	\$ 4,408.59
Receivables	\$ 460,493.85
Total Current Assets	\$ 1,744,083.02

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 81,628.97
Payroll Liabilities	\$ 8,010.43
Intergovernmental Payable	\$ 89,553.88
Deferred Revenues	\$ 392,784.56
Accrued Wages & Expenses	\$ 34,113.41
Total Liabilities	\$ 606,091.25

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 12,103.57
Committed Fund Balances	
Public Works	\$ 450,355.28
Future Grant Matches	\$ 281,472.05
Wastewater Operations	\$ 394,060.87
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ 1,137,991.77

Total Liabilities and Fund Balances	\$ 1,744,083.02
--	------------------------

Village of Salado-General Fund
Profit & Loss Budget Performance
June 2022

Ordinary Income/Expense	Jun 22	Oct '21 - Jun 22	Annual Budget	% of Budget
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	777.75	486,483.61	440,431.61	110.46%
4120 · Sales Tax Earned	60,083.68	561,286.58	650,772.00	86.25%
4130 · Mixed Beverages	4,167.34	28,234.07	25,000.00	112.94%
Total 4100 · Tax Revenue	65,028.77	1,076,004.26	1,116,203.61	96.4%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	114,351.81	135,000.00	84.71%
4165 · Telephone Franchise	0.00	8,414.72	20,000.00	42.07%
4170 · Waste Disposal Franchise Fee	0.00	13,452.92	20,000.00	67.27%
4175 · Cable Franchise	0.00	22,310.28	27,500.00	81.13%
4180 · Water Franchise	0.00	25,343.82	37,500.00	67.58%
Total 4150 · Franchise Fees	0.00	183,873.55	240,000.00	76.61%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	30.00	5,030.00	250.00	2,012.0%
4215 · Service Fees (Burn)	20.00	220.00	500.00	44.0%
4216 · Service Fees (Itinerant Vendor)	150.00	900.00	1,650.00	54.55%
4230 · Building Permit Fees	-13,380.06	80,570.12	76,500.00	105.32%
4260 · Certificate of Occupancy	360.00	1,170.00	1,500.00	78.0%
4270 · Contractor Registration	850.00	11,490.00	7,000.00	164.14%
Total 4200 · Licenses, Permits, and Fees	-11,970.06	99,380.12	87,400.00	113.71%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	0.00	12,087.00	19,800.00	61.05%
4315 · Zoning/Variances	335.00	1,300.00	1,100.00	118.18%
4320 · Pace Park Rental Fees	-100.00	1,066.00	5,000.00	21.32%
4330 · LEOSE	0.00	768.83	910.00	84.49%
4340 · Crash Report Fees	0.00	180.20	250.00	72.08%
Total 4300 · Service Fees	235.00	15,402.03	27,060.00	56.92%
4700 · Investment and other income				
4780 · Interest Income	977.65	9,138.88	8,500.00	107.52%
4790 · Other Income	49,584.49	116,083.49	50,000.00	232.17%
Total 4700 · Investment and other income	50,562.14	125,222.37	58,500.00	214.06%
4400 · Fines and Forfeitures				
4425 · Court Fines	1,918.00	37,016.00		
4426 · Court Fines- NSF's and Overpmts	0.00	-1,513.00		
4427 · Court Costs- State Comptroller	-3,697.05	-15,794.19		
4400 · Fines and Forfeitures - Other	0.00	0.00	47,500.00	0.0%
Total 4400 · Fines and Forfeitures	-1,779.05	19,708.81	47,500.00	41.49%
Total 4000 · GENERAL FUND REVENUE	102,076.80	1,519,591.14	1,576,663.61	96.38%
Total Income	102,076.80	1,519,591.14	1,576,663.61	96.38%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				

Village of Salado-General Fund
Profit & Loss Budget Performance
June 2022

	Jun 22	Oct '21 - Jun 22	Annual Budget	% of Budget
5101 · Village Administrator Salary	9,395.20	93,952.00	122,138.00	76.92%
5102 · City Secretary Salary	5,185.60	50,009.44	67,654.96	73.92%
5103 · Assistant Village Administrator	5,000.00	33,750.00	65,000.00	51.92%
5121 · Payroll Tax- MC Admin	283.92	2,576.82	3,694.50	69.75%
5122 · Payroll Tax- SS Admin	1,214.02	11,018.12	15,797.16	69.75%
5123 · Payroll Tax- TWC Admin	0.00	791.00	432.00	183.1%
5126 · TMRS Contributions- Admin	1,241.42	11,297.18	16,306.75	69.28%
5127 · Health Care- Admin	2,226.47	19,437.69	25,877.52	75.11%
5128 · Pay Comparability Adjustment	0.00	976.00	2,000.00	48.8%
Total 5100 · Personnel Services	24,546.63	223,808.25	318,900.89	70.18%
5200 · Services				
5201 · Meeting Expense	19.96	178.68	250.00	71.47%
5202 · Bell Co Health Svcs Contracts	0.00	5,994.00	6,172.38	97.11%
5203 · Printing Expense	179.00	179.00	250.00	71.6%
5204 · Telephone	360.37	2,523.38	3,370.84	74.86%
5205 · Equipment - Leased / Rented	0.00	2,867.68	3,723.00	77.03%
5206 · Interest Exp/Bank Fees	35.45	443.82	650.00	68.28%
5207 · BELLCAD	0.00	9,110.25	10,500.00	86.76%
5214 · Utilities	361.75	3,425.85	5,100.00	67.17%
5215 · Janitorial	237.00	2,371.50	2,844.00	83.39%
Total 5200 · Services	1,193.53	27,094.16	32,860.22	82.45%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	3,220.00	39,780.00	50,500.00	78.77%
5216-4 · Profess Fees - Inspections	38,685.03	65,859.30	45,000.00	146.35%
5216-5 · Profess. Fees - Legal	2,079.50	32,532.35	35,000.00	92.95%
Total 5216 · Professional Fees	43,984.53	138,171.65	130,500.00	105.88%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	582.00	4,650.00	12.52%
5304 · Office Supplies	1,031.21	3,447.43	3,500.00	98.5%
5305 · Postage	110.25	2,306.36	2,750.00	83.87%
5306 · Building Supplies	0.00	440.00	250.00	176.0%
5307 · Building & Equipment - R & M	0.00	500.00	500.00	100.0%
5309 · Website	0.00	1,940.00	15,000.00	12.93%
5310 · Public Notices	71.00	1,984.50	3,000.00	66.15%
5311 · Insurance (TML Property & GL)	0.00	36,631.70	30,000.00	122.11%
5312 · Dues and Subscriptions	16.23	2,467.45	2,000.00	123.37%
5313 · Training & Travel	0.00	250.00	500.00	50.0%
5319 · Technology	3,475.50	23,817.50	19,919.00	119.57%
5320 · Special Projects	0.00	2,191.40	23,473.28	9.34%
Total 5300 · Other Services & Charges	4,704.19	76,558.34	105,542.28	72.54%
5400 · Capital Outlay				
5401 · Equipment (IT)	0.00	0.00	2,500.00	0.0%
Total 5400 · Capital Outlay	0.00	0.00	2,500.00	0.0%
Total 5000 · ADMINISTRATION DEPARTMENT	74,428.88	465,632.40	590,303.39	78.88%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				

Village of Salado-General Fund
Profit & Loss Budget Performance
June 2022

	Jun 22	Oct '21 - Jun 22	Annual Budget	% of Budget
5502 · Director Salary	3,200.00	35,168.73	65,239.20	53.91%
5503 · Payroll Tax- MC Dev Svcs	46.40	509.95	945.97	53.91%
5504 · Payroll Tax- SS Dev Svcs	198.40	2,180.47	4,044.83	53.91%
5505 · Payroll Tax- TWC Dev Svcs	0.00	296.80	144.00	206.11%
5506 · TMRS Contributions- Dev Svcs	202.88	2,238.31	4,175.31	53.61%
5507 · Health Care- Dev Svcs	734.73	6,498.88	8,625.84	75.34%
Total 5501 · Personnel Services	4,382.41	46,893.14	83,175.15	56.38%
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	370.00	16,355.77	12,500.00	130.85%
5703 · Engineering- Plat Review	900.09	34,142.23	10,000.00	341.42%
Total 5700 · Professional Fees	1,270.09	50,498.00	22,500.00	224.44%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	5,652.50	97,391.14	106,175.15	91.73%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6003 · Burn Fees	0.00	0.00	500.00	0.0%
Total 6001 · Fire Department	0.00	0.00	500.00	0.0%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	2,432.00	59,507.28	79,034.68	75.29%
6203 · Salary- Sergeant	4,321.60	47,618.63	56,180.80	84.76%
6204 · Salary / Wages - Officers	4,124.80	107,115.13	200,075.20	53.54%
6205 · Officers - Overtime	1,285.54	15,675.00	7,000.00	223.93%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	176.37	3,333.80	4,861.71	68.57%
6208 · Payroll Tax- SS PD	754.17	14,254.79	20,788.02	68.57%
6209 · Payroll Tax- TWC PD	2.43	1,262.43	864.00	146.12%
6210 · TMRS Contributions- PD	771.20	14,627.07	21,458.60	68.16%
6211 · Health Care- PD	-2,910.22	27,993.24	43,470.40	64.4%
Total 6201 · Personnel Services	10,957.89	291,387.37	438,233.41	66.49%
6212 · Services				
6213 · Telephone	985.55	6,393.40	7,750.68	82.49%
6214 · Utilities	196.03	2,027.50	3,500.00	57.93%
6215 · Janitorial	150.00	1,598.50	1,800.00	88.81%
6215.1 · Technology- PD	99.00	1,399.29	17,302.88	8.09%
Total 6212 · Services	1,430.58	11,418.69	30,353.56	37.62%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	1,574.85	1,500.00	104.99%
6219 · Auto Expenses	6,176.08	29,496.64	25,000.00	117.99%
6220 · Supplies	1,176.83	3,923.55	6,000.00	65.39%
6221 · Equipment Maintenance & Repair	0.00	1,263.75	800.00	157.97%
6222 · Building R & M	0.00	113.64	500.00	22.73%
6223 · Dues & Subscriptions	301.00	4,436.60	8,140.00	54.5%
6224 · Animal Control	0.00	1,200.00	1,000.00	120.0%

Village of Salado-General Fund
Profit & Loss Budget Performance
June 2022

	Jun 22	Oct '21 - Jun 22	Annual Budget	% of Budget
Total 6216 · Other Services & Charges	7,653.91	42,009.03	42,940.00	97.83%
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	0.00	20,326.00	45,000.00	45.17%
6227 · Capital Outlay- PD Equipment	0.00	29,155.15	26,710.25	109.15%
6228 · Cap O/L- Vehicle Rplcmnt Prgm	0.00	0.00	5,000.00	0.0%
6229 · Capital Outlay- IT	0.00	2,805.00	3,500.00	80.14%
Total 6225 · Police - Capital Outlay	0.00	52,286.15	80,210.25	65.19%
Total 6200 · Police Department	20,042.38	397,101.24	591,737.22	67.11%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	800.00	7,200.00	9,600.00	75.0%
6552 · Prosecutor	1,004.35	10,642.99	5,000.00	212.86%
Total 6550 · Professional Fees	1,804.35	17,842.99	14,600.00	122.21%
6570 · Other Services & Charges				
6571 · Supplies	0.00	0.00	250.00	0.0%
6573 · Dues and Subscriptions	0.00	2,500.21	2,500.00	100.01%
6575 · Travel and Training	0.00	233.00	1,000.00	23.3%
Total 6570 · Other Services & Charges	0.00	2,733.21	3,750.00	72.89%
Total 6500 · Municipal Court	1,804.35	20,576.20	18,350.00	112.13%
Total 6000 · PUBLIC SAFETY DEPARTMENT	21,846.73	417,677.44	610,587.22	68.41%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,435.20	24,322.40	31,660.20	76.82%
7004 · Maintenance Worker- Overtime	0.00	159.81	3,500.00	4.57%
7005 · Payroll Tax- MC Maint	35.31	354.99	447.88	79.26%
7006 · Payroll Tax- SS Maint	150.98	1,517.89	1,915.06	79.26%
7007 · Payroll Tax- TWC Maint	0.00	252.00	144.00	175.0%
7008 · TMRS Contributions- Maint	154.40	1,557.33	1,976.83	78.78%
7009 · Healthcare- Maintenance	732.62	9,751.88	8,625.84	113.05%
Total 7001 · Personnel Services	3,508.51	37,916.30	48,269.81	78.55%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	250.00	0.0%
7017 · Telephone	412.71	1,429.82	540.00	264.78%
Total 7015 · Other Services & Charges	412.71	1,429.82	790.00	180.99%
Total 7000 · PUBLIC WORKS DEPARTMENT	3,921.22	39,346.12	49,059.81	80.2%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	325.71	1,836.46	1,750.00	104.94%
Total 8001 · Services	325.71	1,836.46	1,750.00	104.94%
8010 · Other Services & Charges				
8011 · Supplies	90.00	2,104.33	3,500.00	60.12%
8014 · Contract Services	200.00	2,700.00	10,000.00	27.0%
Total 8010 · Other Services & Charges	290.00	4,804.33	13,500.00	35.59%
8030 · Capital Outlay- Parks	0.00	0.00	55,000.00	0.0%
Total 8000 · PARKS DEPARTMENT	615.71	6,640.79	70,250.00	9.45%
9000 · STREET DEPARTMENT				

Village of Salado-General Fund
Profit & Loss Budget Performance
 June 2022

	Jun 22	Oct '21 - Jun 22	Annual Budget	% of Budget
9001 · Other Services & Charges				
9002 · Contract Services	5,838.00	31,077.70	100,000.00	31.08%
9003 · Signage	2,549.60	4,118.03	5,000.00	82.36%
9006 · Street Supplies	571.79	5,018.70	2,500.00	200.75%
Total 9001 · Other Services & Charges	8,959.39	40,214.43	107,500.00	37.41%
9050 · Services				
9051 · Utilities	1,639.87	14,697.51	30,000.00	48.99%
Total 9050 · Services	1,639.87	14,697.51	30,000.00	48.99%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	38,715.50	132,995.62	127,500.00	104.31%
Total 9500 · Capital Outlay	38,715.50	132,995.62	127,500.00	104.31%
Total 9000 · STREET DEPARTMENT	49,314.76	187,907.56	265,000.00	70.91%
Total GENERAL FUND EXPENDITURES	155,779.80	1,214,595.45	1,691,375.57	71.81%
Total Expense	155,779.80	1,214,595.45	1,691,375.57	71.81%
Net Ordinary Income	-53,703.00	304,995.69	-114,711.96	-265.88%
Other Income/Expense				
Other Income				
97500 · Use of Fund Balance	0.00	0.00	114,711.96	0.0%
Total Other Income	0.00	0.00	114,711.96	0.0%
Net Other Income	0.00	0.00	114,711.96	0.0%
Net Income	-53,703.00	304,995.69	0.00	100.0%

11:30 AM
07/18/22

Village of Salado-General Fund

Check Listing

Accrual Basis

Date	Num	Name	As of June 30, 2022	Memo	Amount
06/01/2022	4162	Bell County Animal Shelter	Animals Accepted from 10/1/21 - 3/31/22		960.00
06/01/2022	4163	Card Service Center	April Credit Card Transactions		736.97
06/01/2022	4164	Grande Communications Network LLC	PD Telephone and Internet		196.75
06/01/2022	4165	Jani-King of Austin	June 2022 Contracted Services		387.00
06/01/2022	4166	Kristi Stegall	Accounting Services May 2022		3,150.00
06/01/2022	4167	M&D Business Services	Business Cards- Sgt. Dunshie		42.00
06/01/2022	4168	State Comptroller	1st QTR 2022 State Criminal Costs & Fees Balance Due		383.92
06/01/2022	Draft	Cirro Energy	Utilities- Electric		20.25
06/01/2022	Draft	Cirro Energy	Utilities- Electric		21.35
06/01/2022	Draft	Cirro Energy	Utilities- Electric		31.19
06/01/2022	Draft	Cirro Energy	Utilities- Electric		33.74
06/01/2022	Draft	Cirro Energy	Utilities- Electric		37.44
06/01/2022	Draft	Cirro Energy	Utilities- Electric		41.63
06/01/2022	Draft	Cirro Energy	Utilities- Electric		70.15
06/01/2022	Draft	Cirro Energy	Utilities- Electric		80.71
06/01/2022	Draft	Cirro Energy	Utilities- Electric		271.41
06/01/2022	Draft	Cirro Energy	Utilities- Electric		888.87
06/01/2022	Draft	Cirro Energy	Utilities- Electric		23.71
06/02/2022	4169	LC Paving & Construction, LLC	Valve Repair and Line/Concrete Tear Out and Repair		37,437.50
06/02/2022	4170	Salado Water Supply Corporation	Utilities- Water		706.48
06/06/2022	4179	Joe Jones	Refund Building Permit- Outside City Limits		84.61
06/06/2022	4172	Bickerstaff Heath Delgado Acosta LLP	Professional Services: Legal		4,650.35
06/06/2022	4173	Bureau Veritas	Inspection Services		19,637.76
06/06/2022	4174	InHouse Systems, Inc.	Alarm System Monitoring- PD- June 2022		19.95
06/06/2022	4175	Kasberg, Patrick & Associates	General Services Provided May 2022		4,844.89
06/06/2022	4176	Salado Village Voice Newspaper	Public Notice- Rezoning Request		120.00
06/06/2022	4177	Village Landscape & Design	Contracted Services- Mowing		1,188.00
06/06/2022	4178	Xerox Financial Services	Copier Lease Payment- June		317.80
06/06/2022	4180	TEXas Commission on Law Enforcement	TCOLE Fee		35.00
06/08/2022	Draft	Cirro Energy	Utilities- Electric		38.02
06/13/2022	4181	1st Choice Automotive Repair	20 Tahoe Repairs		1,499.74
06/14/2022	4189	Angela Kay	Music Friendly Community Event 6/14/22- Musician Fee		200.00
06/15/2022	4182	Eagle Disposal	Utilities- Waste Disposal		112.50
06/15/2022	4183	Fuelman	PD- Fuel Purchased		1,754.92
06/15/2022	4184	Grande Communications Network LLC	Telephone/Internet		218.01
06/15/2022	4185	Lowe's	Repairs & Maintenance		190.57
06/15/2022	4186	Tax Appraisal District Of Bell County	4th QTR 2022 Taxing Unit Fee		3,098.75
06/15/2022	4187	TML MultiState Intergovernmental	Employee Health Care Coverage June 2022		10,241.85
06/15/2022	4188	Verizon Wireless	Village Cell Phones		769.08
06/22/2022	4190	Clifford Lee Coleman	Judicial Services for June 2022		800.00
06/22/2022	4191	Firestone	PD Vehicle Repairs		1,779.19
06/22/2022	4192	GT Distributors	PD Supplies		784.83
06/22/2022	4193	Kasberg, Patrick & Associates	General Services Provided March 2022		9,459.22
06/22/2022	4194	Keith's Ace Hardware	R&M Supplies		262.88
06/22/2022	4195	MRB Group	Professional Services: Engineering		1,648.00

11:30 AM
07/18/22

Village of Salado-General Fund

Check Listing

As of June 30, 2022

Accrual Basis

06/22/2022	4196	Safelane Traffic Supply	Street Signs	2,549.60
06/22/2022	4197	Village of Salado WW System	May Wastewater Service	125.47
06/27/2022	4202	Wilson Borja	Refund of Building Permit Paid in Error- Located Outside City Limits	115.09
06/27/2022	draft	Card Service Center	May Credit Card Transactions	5,126.30
06/27/2022	4199	CTACPSA	Dues- McHone:Salado PD	26.00
06/27/2022	4200	The Reinalt-Thomas Corporation	PD Vehicle Repairs	1,023.55
06/27/2022	4201	TPCA	Membership Dues- McHone Salado PD	240.00
06/27/2022	4203	Arthur L Mote and Dorothy J Mote Trust	Refund Pace Park Deposit	100.00
				<hr/>
				118,583.00
				<hr/>
				118,583.00

Village of Salado, Hotel-Motel Fund

07/18/22

Balance Sheet

Accrual Basis

As of June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	281,488.23
Total Checking/Savings	281,488.23
Other Current Assets	
1200 · AR Taxes	60,462.91
1100 · Investments	
1120 · TexPool	5,281.50
Total 1100 · Investments	5,281.50
1500 · Petty Cash	100.00
Total Other Current Assets	65,844.41
Total Current Assets	347,332.64
TOTAL ASSETS	347,332.64
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	858.00
Other Current Liabilities	
2050 · Accrued Wages	4,699.10
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	45,317.44
Total 2200 · Due To Other Funds	45,317.44
Total Other Current Liabilities	56,691.54
Total Current Liabilities	57,549.54
Total Liabilities	57,549.54
Equity	
32000 · Retained Earnings	304,789.12
Net Income	-15,006.02
Total Equity	289,783.10
TOTAL LIABILITIES & EQUITY	347,332.64

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of June 30, 2022

Current Assets:

Cash and Cash Equivalents	\$ 281,588.23
Investments	\$ 5,281.50
Receivables	\$ 60,462.91
Total Current Assets	<u><u>\$ 347,332.64</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 858.00
Intergovernmental Payable	\$ 45,317.44
Accrued Wages	\$ 4,699.10
Total Liabilities	<u><u>\$ 50,874.54</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 28,978.31
Committed Fund Balance- Tourism Division Operations	\$ 260,804.79
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 296,458.10</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 347,332.64</u></u>
--	-----------------------------

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

June 2022

	Jun 22	Oct '21 - Jun 22	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	8,009.25	199,939.91	240,000.00	83.31%
4300 · Other Income	238.83	3,547.11		
Total 4000 · HOT FUND REVENUE	8,248.08	203,487.02	247,000.00	82.38%
Total Income	8,248.08	203,487.02	247,000.00	82.38%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	4,808.48	48,026.16	62,525.85	76.81%
5003 · Wages- Visitors Ctr Coordinator	2,692.80	25,958.40	35,000.00	74.17%
5004 · Payroll Tax- MC	108.77	1,075.60	1,414.12	76.06%
5005 · Payroll Tax- SS	465.09	4,599.12	6,046.60	76.06%
5006 · Payroll Tax- TWC	0.00	606.48	288.00	210.58%
5007 · TMRS Contribution	475.58	4,471.59	6,248.65	71.56%
5008 · Health Care	1,507.93	14,890.15	17,019.08	87.49%
Total 5001 · Personnel Services	10,058.65	99,627.50	128,542.30	77.51%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,517.00	13,653.00	18,204.00	75.0%
5052 · Marketing	2,589.00	52,987.50	70,000.00	75.7%
5053 · Office Supplies	0.00	130.34	500.00	26.07%
5054 · Arts- Public Art League	0.00	100.00	20,000.00	0.5%
5055 · Printing	0.00	3,200.00	3,500.00	91.43%
5056 · Postage	0.00	47.04	1,500.00	3.14%
5057 · Dues & Subscriptions	0.00	1,399.00	2,500.00	55.96%
5058 · Travel & Training	0.00	2,040.66	3,000.00	68.02%
5059 · Vehicle Maintenance	0.00	0.00	1,000.00	0.0%
5061 · Community Grant Program	0.00	31,500.00	35,000.00	90.0%
Total 5050 · Other Charges & Services	4,106.00	105,057.54	155,204.00	67.69%
5100 · Capital Outlay				
5110 · Capital Outlay- Equipment	0.00	13,808.00		
Total 5100 · Capital Outlay	0.00	13,808.00		
Total 5000 · HOT FUND EXPENDITURES	14,164.65	218,493.04	283,746.30	77.0%
Total Expense	14,164.65	218,493.04	283,746.30	77.0%
Net Ordinary Income	-5,916.57	-15,006.02	-36,746.30	40.84%
Other Income/Expense				
Other Income				
98000 · Transfer from HOT Fund Balance	0.00	0.00	36,746.30	0.0%
Total Other Income	0.00	0.00	36,746.30	0.0%
Net Other Income	0.00	0.00	36,746.30	0.0%
Net Income	-5,916.57	-15,006.02	0.00	100.0%

Village of Salado, Hotel-Motel Fund
Check Listing
As of June 30, 2022

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
06/02/2022	1750	SignAd Outdoor	Advertising Lease Space 05/30/22 - 06/26/22	1,200.00
06/06/2022	1751	Brandett Marketing	Marketing Materials	843.11
06/06/2022	1752	Darling Promo	Marketing Materials	37.25
06/06/2022	1753	Signs & Banners	10 Signs- Trolley	155.00
06/06/2022	1754	Spectrum Printing	Visitors Guide 2022 Qty 10,000	3,200.00
06/15/2022	1755	Visit Widget LLC	Website Hosting & Support	409.00
06/22/2022	1756	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
06/22/2022	1757	Visit Widget LLC	Website Hosting & Support	409.00
06/27/2022	1758	Robert Bradley Weatherholt	Tourism Video Promos	250.00
				<u>8,020.36</u>
				<u>8,020.36</u>

Village of Salado- 400 Wastewater System Revenue

Balance Sheet

As of June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon Account x353	10,786.54
Total Checking/Savings	<u>10,786.54</u>
Accounts Receivable	
Accounts Receivable	42,382.62
Total Accounts Receivable	<u>42,382.62</u>
Other Current Assets	
Accounts Receivable- Sewer Conn	18,792.00
Total Other Current Assets	<u>18,792.00</u>
Total Current Assets	<u>71,961.16</u>
TOTAL ASSETS	<u>71,961.16</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	626.66
Other Current Liabilities	
Accrued Interest	21,203.00
Due to General Fund	303,911.17
Total Other Current Liabilities	<u>325,114.17</u>
Total Current Liabilities	<u>325,740.83</u>
Total Liabilities	325,740.83
Equity	
Retained Earnings	-161,988.76
Net Income	-91,790.91
Total Equity	<u>-253,779.67</u>
TOTAL LIABILITIES & EQUITY	<u>71,961.16</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- WASTEWATER SYSTEM FUND
As of June 30, 2022

Current Assets:

Cash and Cash Equivalents	\$ 10,786.54
Receivables	\$ 61,174.62
Total Current Assets	<u>\$ 71,961.16</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 626.66
Accrued Interest	\$ 21,203.00
Intergovernmental Payable	\$ 303,911.17
Total Liabilities	<u>\$ 325,740.83</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (253,779.67)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ (253,779.67)</u>

Total Liabilities and Fund Balances	<u>\$ 71,961.16</u>
--	---------------------

Village of Salado- 400 Wastewater System Revenue
Profit & Loss Budget Performance
 June 2022

	<u>Jun 22</u>	<u>Oct '21 - Jun 22</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Monthly Service Fees	23,039.36	162,130.26	253,808.52	63.88%
Interest Income	1.27	22.24	35.00	63.54%
Total Income	<u>23,040.63</u>	<u>162,152.50</u>	<u>253,843.52</u>	<u>63.88%</u>
Expense				
Misc	0.00	1,460.00		
Bank Service Charge	0.00	0.00	1.00	0.0%
Maintenance Contractor	13,409.99	136,833.33	160,920.00	85.03%
Professional Fees- Engineering	1,802.24	32,692.82		
Repairs	963.32	39,547.99	10,091.31	391.9%
Supplies	0.00	0.00	25,000.00	0.0%
TCEQ Fees	0.00	1,250.00	1,250.00	100.0%
Utilities				
Utilities- Electric	6,335.11	40,584.86	54,549.73	74.4%
Utilities- Water	186.21	1,574.41	2,031.48	77.5%
Total Utilities	<u>6,521.32</u>	<u>42,159.27</u>	<u>56,581.21</u>	<u>74.51%</u>
Total Expense	<u>22,696.87</u>	<u>253,943.41</u>	<u>253,843.52</u>	<u>100.04%</u>
Net Ordinary Income	<u>343.76</u>	<u>-91,790.91</u>	<u>0.00</u>	<u>100.0%</u>
Net Income	<u>343.76</u>	<u>-91,790.91</u>	<u>0.00</u>	<u>100.0%</u>

Village of Salado- 400 Wastewater System Revenue Check Listing

Date	Num	Name	As of June 30, 2022	Memo	Amount
06/02/2022	100239	Salado Water Supply Corporation	Utilities- Water		169.29
06/06/2022	100240	CH2MHILL OMI	Contracted Services		14,013.31
06/06/2022	100241	EGSW LLC	Micro-Solve Drums		3,675.00
06/15/2022	100242	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well		55.31
06/24/2022	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts		6,254.66
					<u>24,167.57</u>
					<u><u>24,167.57</u></u>

Village of Salado- 500 Wastewater Customer Deposits

07/18/22

Balance Sheet

Accrual Basis

As of June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	10,570.92
Total Checking/Savings	<u>10,570.92</u>
Other Current Assets	
Due to/from Other Funds	100.00
Total Other Current Assets	<u>100.00</u>
Total Current Assets	<u>10,670.92</u>
TOTAL ASSETS	<u>10,670.92</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	10,930.00
Total Other Current Liabilities	<u>10,930.00</u>
Total Current Liabilities	<u>10,930.00</u>
Total Liabilities	10,930.00
Equity	
Retained Earnings	-266.92
Net Income	7.84
Total Equity	<u>-259.08</u>
TOTAL LIABILITIES & EQUITY	<u>10,670.92</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2021 through June 2022

	<u>Oct '21 - Jun 22</u>
Ordinary Income/Expense	
Income	
Interest Income	14.00
Total Income	14.00
Net Ordinary Income	14.00
Net Income	<u><u>14.00</u></u>

Village of Salado- 500 Wastewater Customer Deposits
Check Listing
As of June 30, 2022

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

Village of Salado - 700 WW Permanent Improvement Bonds

07/18/22

Balance Sheet

Accrual Basis

As of June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	55,313.33
1003 · Horizon '18 Bond Proceeds x9230	315,243.20
Total Checking/Savings	<u>370,556.53</u>
Other Current Assets	
2206 · Due from GF for WW Operations	50,862.00
Total Other Current Assets	<u>50,862.00</u>
Total Current Assets	<u>421,418.53</u>
Fixed Assets	
1520 · Equipment	5,857.10
1530 · Wastewater Treatment Facility	10,854,736.00
1531 · Accum Depr- Depreciation WWTP	-847,776.30
Total Fixed Assets	<u>10,012,816.80</u>
TOTAL ASSETS	<u>10,434,235.33</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2900 · Restricted Impact Fees	110,794.34
Total Other Current Liabilities	<u>110,794.34</u>
Total Current Liabilities	<u>110,794.34</u>
Long Term Liabilities	
2502 · '22 Refunding Bonds	7,530,000.00
2503 · Current Portion of Bonds	500,000.00
Total Long Term Liabilities	<u>8,030,000.00</u>
Total Liabilities	<u>8,140,794.34</u>
Equity	
3110 · Investments in Fixed Assets	1,532,817.00
32000 · Unrestricted Net Assets	660,091.78
Net Income	100,532.21
Total Equity	<u>2,293,440.99</u>
TOTAL LIABILITIES & EQUITY	<u>10,434,235.33</u>

Village of Salado - 700 WW Permanent Improvement Bonds

07/18/22

Profit & Loss

Accrual Basis

October 2021 through June 2022

	<u>Oct '21 - Jun 22</u>
Ordinary Income/Expense	
Income	
4400 · Impact Fee Revenue	4,571.00
4100 · Interest Income	4,071.22
	<hr/>
Total Income	8,642.22
Expense	
6162 · Construction-Lines/Lift Station	358,110.01
	<hr/>
Total Expense	358,110.01
Net Ordinary Income	-349,467.79
Other Income/Expense	
Other Income	
9700 · Transfers In- Series 2015 Bonds	450,000.00
	<hr/>
Total Other Income	450,000.00
Net Other Income	450,000.00
Net Income	<hr/> <hr/> 100,532.21

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of June 30, 2022

<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 June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	122,793.78
Total Checking/Savings	<u>122,793.78</u>
Other Current Assets	
1200 · Due To/From General Fund	89,553.88
1215 · Property Tax Receivable	13,016.79
Total Other Current Assets	<u>102,570.67</u>
Total Current Assets	<u>225,364.45</u>
TOTAL ASSETS	<u>225,364.45</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2704 · Deferred Revenue- Ad Valorem	11,457.72
Total Other Current Liabilities	<u>11,457.72</u>
Total Current Liabilities	<u>11,457.72</u>
Total Liabilities	11,457.72
Equity	
32000 · Unrestricted Net Assets	143,851.80
Net Income	70,054.93
Total Equity	<u>213,906.73</u>
TOTAL LIABILITIES & EQUITY	<u>225,364.45</u>

Village of Salado - 300 Interest and Sinking Fund
Profit & Loss Budget Performance
 June 2022

	<u>Jun 22</u>	<u>Oct '21 - Jun 22</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	1,193.05	745,785.68	675,403.56	110.42%
4100 · Interest Income	100.84	1,028.51	3,500.00	29.39%
Total Income	<u>1,293.89</u>	<u>746,814.19</u>	<u>678,903.56</u>	<u>110.0%</u>
Expense				
6105 · 2015 Bond Principal	0.00	0.00	380,000.00	0.0%
6106 · 2015 Bond Interest	0.00	0.00	189,042.00	0.0%
6107 · 2018 Bond Principal	0.00	0.00	120,000.00	0.0%
6108 · 2018 Bond Interest	0.00	0.00	65,395.00	0.0%
6109 · Series 2022 Refunding Bond Pmt	0.00	676,759.26		
Total Expense	<u>0.00</u>	<u>676,759.26</u>	<u>754,437.00</u>	<u>89.7%</u>
Net Ordinary Income	<u>1,293.89</u>	<u>70,054.93</u>	<u>-75,533.44</u>	<u>-92.75%</u>
Other Income/Expense				
Other Income				
7000 · Transfer- Surplus Debt Service	0.00	0.00	78,849.65	0.0%
Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>78,849.65</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>0.00</u>	<u>78,849.65</u>	<u>0.0%</u>
Net Income	<u><u>1,293.89</u></u>	<u><u>70,054.93</u></u>	<u><u>3,316.21</u></u>	<u><u>2,112.5%</u></u>

Village of Salado - 300 Interest and Sinking Fund

Check Listing

As of June 30, 2022

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