

Village of Salado-General Fund

09/10/22

Balance Sheet

Accrual Basis

As of August 31, 2022

	<u>Aug 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	966,681.65
1003 · Horizon Payroll xxx9962	79,232.04
1004 · Horizon Forfeiture xxx3514	6,408.92
1006 · Horizonx1297AllAbilitiesPlaygro	42,871.47
1099 · Petty Cash	100.00
Total Checking/Savings	<u>1,095,294.08</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,414.30
Total 1100 · Investments	<u>4,414.30</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	3,825.59
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>161,909.91</u>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	301,719.06
1206 · Due From Fund 200 - Hotel/Motel	20,821.54
Total 1205 · Due To/From Other Funds	<u>322,540.60</u>
Total Other Current Assets	<u>488,864.81</u>
Total Current Assets	<u>1,584,158.89</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>2,815,906.34</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	50,323.92
Other Current Liabilities	
2050 · Accrued Wages	34,113.41
2100 · Payroll Liabilities	2,005.01
2200 · Due to other funds	
2201 · Due to I&S	1,824.24
Total 2200 · Due to other funds	<u>1,824.24</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

Village of Salado-General Fund

09/10/22

Balance Sheet

Accrual Basis

As of August 31, 2022

	<u>Aug 31, 22</u>
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	<u>442,830.79</u>
Total Current Liabilities	<u>493,154.71</u>
Total Liabilities	493,154.71
Equity	
3110 · Investments in Fixed Assets	1,231,747.45
32000 · Retained Earnings	820,892.51
Net Income	<u>270,111.67</u>
Total Equity	<u>2,322,751.63</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,815,906.34</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of August 31, 2022

Current Assets:

Cash and Cash Equivalents	\$ 1,095,294.08
Investments	\$ 4,414.30
Receivables	\$ 484,450.51
Total Current Assets	<u>\$ 1,584,158.89</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 50,323.92
Payroll Liabilities	\$ 2,005.01
Intergovernmental Payable	\$ 1,824.24
Deferred Revenues	\$ 392,784.56
Accrued Wages & Expenses	\$ 34,113.41
Total Liabilities	<u>\$ 481,051.14</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 12,103.57
Committed Fund Balances	
Public Works	\$ 436,401.67
Future Grant Matches	\$ 272,751.05
Wastewater Operations	\$ 381,851.46
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 1,103,107.75</u>

Total Liabilities and Fund Balances	<u>\$ 1,584,158.89</u>
--	-------------------------------

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

	Aug 22	Oct '21 - Aug 22	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	0.00	487,687.71	440,431.61	110.73%
4120 · Sales Tax Earned	83,700.76	711,005.68	650,772.00	109.26%
4130 · Mixed Beverages	2,997.44	35,338.33	25,000.00	141.35%
Total 4100 · Tax Revenue	86,698.20	1,234,031.72	1,116,203.61	110.56%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	114,351.81	135,000.00	84.71%
4165 · Telephone Franchise	2,808.46	11,239.17	20,000.00	56.2%
4170 · Waste Disposal Franchise Fee	6,737.50	20,504.87	20,000.00	102.52%
4175 · Cable Franchise	7.36	22,317.64	27,500.00	81.16%
4180 · Water Franchise	0.00	25,343.82	37,500.00	67.58%
Total 4150 · Franchise Fees	9,553.32	193,757.31	240,000.00	80.73%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	15.00	135.00	250.00	54.0%
4215 · Service Fees (Burn)	0.00	220.00	500.00	44.0%
4216 · Service Fees (Itinerant Vendor)	-50.00	5,875.00	1,650.00	356.06%
4230 · Building Permit Fees	40,629.95	134,497.25	76,500.00	175.81%
4260 · Certificate of Occupancy	90.00	1,440.00	1,500.00	96.0%
4270 · Contractor Registration	550.00	13,040.00	7,000.00	186.29%
Total 4200 · Licenses, Permits, and Fees	41,234.95	155,207.25	87,400.00	177.58%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	0.00	12,627.00	19,800.00	63.77%
4315 · Zoning/Variances	0.00	1,300.00	1,100.00	118.18%
4320 · Pace Park Rental Fees	100.00	1,166.00	5,000.00	23.32%
4330 · LEOSE	0.00	768.83	910.00	84.49%
4340 · Crash Report Fees	30.00	234.20	250.00	93.68%
Total 4300 · Service Fees	130.00	16,096.03	27,060.00	59.48%
4700 · Investment and other income				
4780 · Interest Income	1,003.15	11,107.54	8,500.00	130.68%
4790 · Other Income	2,972.24	121,387.49	50,000.00	242.78%
Total 4700 · Investment and other income	3,975.39	132,495.03	58,500.00	226.49%
4400 · Fines and Forfeitures	1,909.00	24,115.81	47,500.00	50.77%
Total 4000 · GENERAL FUND REVENUE	143,500.86	1,755,703.15	1,576,663.61	111.36%
Total Income	143,500.86	1,755,703.15	1,576,663.61	111.36%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	9,395.20	112,742.40	122,138.00	92.31%
5102 · City Secretary Salary	5,185.60	60,380.64	67,654.96	89.25%
5103 · Assistant Village Administrator	5,000.00	43,750.00	65,000.00	67.31%
5121 · Payroll Tax- MC Admin	283.93	3,144.67	3,694.50	85.12%
5122 · Payroll Tax- SS Admin	1,214.01	13,446.13	15,797.16	85.12%

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

	Aug 22	Oct '21 - Aug 22	Annual Budget	% of Budget
5123 · Payroll Tax- TWC Admin	0.00	791.00	432.00	183.1%
5126 · TMRS Contributions- Admin	1,241.42	13,780.02	16,306.75	84.51%
5127 · Health Care- Admin	2,226.47	23,890.63	25,877.52	92.32%
5128 · Pay Comparability Adjustment	0.00	976.00	2,000.00	48.8%
Total 5100 · Personnel Services	24,546.63	272,901.49	318,900.89	85.58%
5200 · Services				
5201 · Meeting Expense	99.46	278.14	250.00	111.26%
5202 · Bell Co Health Srvcs Contracts	0.00	5,994.00	6,172.38	97.11%
5203 · Printing Expense	0.00	179.00	250.00	71.6%
5204 · Telephone	218.49	3,024.87	3,370.84	89.74%
5205 · Equipment - Leased / Rented	0.00	3,419.18	3,723.00	91.84%
5206 · Interest Exp/Bank Fees	44.77	527.77	650.00	81.2%
5207 · BELLCAD	0.00	9,110.25	10,500.00	86.76%
5214 · Utilities	512.28	4,526.23	5,100.00	88.75%
5215 · Janitorial	237.00	2,845.50	2,844.00	100.05%
Total 5200 · Services	1,112.00	29,904.94	32,860.22	91.01%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	3,080.00	46,010.00	50,500.00	91.11%
5216-4 · Profess Fees - Inspections	13,711.72	87,564.89	45,000.00	194.59%
5216-5 · Profess. Fees - Legal	0.00	38,084.35	35,000.00	108.81%
Total 5216 · Professional Fees	16,791.72	171,659.24	130,500.00	131.54%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	4,018.10	4,650.00	86.41%
5304 · Office Supplies	158.00	5,667.04	3,500.00	161.92%
5305 · Postage	57.23	2,622.34	2,750.00	95.36%
5306 · Building Supplies	0.00	440.00	250.00	176.0%
5307 · Building & Equipment - R & M	0.00	1,710.16	500.00	342.03%
5309 · Website	0.00	1,940.00	15,000.00	12.93%
5310 · Public Notices	1,012.00	3,214.50	3,000.00	107.15%
5311 · Insurance (TML Property & GL)	0.00	36,631.70	30,000.00	122.11%
5312 · Dues and Subscriptions	16.23	2,598.91	2,000.00	129.95%
5313 · Training & Travel	0.00	250.00	500.00	50.0%
5319 · Technology	1,478.50	33,317.50	19,919.00	167.27%
5320 · Special Projects	0.00	2,191.40	23,473.28	9.34%
Total 5300 · Other Services & Charges	2,721.96	94,601.65	105,542.28	89.63%
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	45,172.31	569,067.32	590,303.39	96.4%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	3,200.00	41,568.73	65,239.20	63.72%
5503 · Payroll Tax- MC Dev Svcs	46.40	602.75	945.97	63.72%
5504 · Payroll Tax- SS Dev Svcs	198.40	2,577.27	4,044.83	63.72%
5505 · Payroll Tax- TWC Dev Svcs	0.00	296.80	144.00	206.11%
5506 · TMRS Contributions- Dev Svcs	202.88	2,644.07	4,175.31	63.33%

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

	Aug 22	Oct '21 - Aug 22	Annual Budget	% of Budget
5507 · Health Care- Dev Svcs	734.73	7,968.34	8,625.84	92.38%
Total 5501 · Personnel Services	4,382.41	55,657.96	83,175.15	66.92%
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	1,722.50	19,743.27	12,500.00	157.95%
5703 · Engineering- Plat Review	0.00	34,142.23	10,000.00	341.42%
Total 5700 · Professional Fees	1,722.50	53,885.50	22,500.00	239.49%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	6,104.91	109,543.46	106,175.15	103.17%
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	6,079.62	71,666.52	79,034.68	90.68%
6203 · Salary- Sergeant	4,321.61	56,261.84	56,180.80	100.14%
6204 · Salary / Wages - Officers	11,635.20	124,752.73	200,075.20	62.35%
6205 · Officers - Overtime	705.33	17,670.68	7,000.00	252.44%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	329.75	3,920.12	4,861.71	80.63%
6208 · Payroll Tax- SS PD	1,409.98	16,761.80	20,788.02	80.63%
6209 · Payroll Tax- TWC PD	8.31	1,278.87	864.00	148.02%
6210 · TMRS Contributions- PD	1,441.83	17,190.69	21,458.60	80.11%
6211 · Health Care- PD	7,386.82	36,935.80	43,470.40	84.97%
Total 6201 · Personnel Services	33,318.45	346,439.05	438,233.41	79.05%
6212 · Services				
6213 · Telephone	194.09	7,225.23	7,750.68	93.22%
6214 · Utilities	294.46	2,794.73	3,500.00	79.85%
6215 · Janitorial	150.00	1,898.50	1,800.00	105.47%
6215.1 · Technology- PD	607.00	2,105.29	17,302.88	12.17%
Total 6212 · Services	1,245.55	14,023.75	30,353.56	46.2%
6216 · Other Services & Charges				
6217 · Ammunition	458.77	2,833.83	1,500.00	188.92%
6219 · Auto Expenses	894.35	33,025.70	25,000.00	132.1%
6220 · Supplies	1,747.43	7,247.59	6,000.00	120.79%
6221 · Equipment Maintenance & Repair	0.00	1,263.75	800.00	157.97%
6222 · Building R & M	0.00	193.64	500.00	38.73%
6223 · Dues & Subscriptions	0.00	4,436.60	8,140.00	54.5%
6224 · Animal Control	0.00	1,200.00	1,000.00	120.0%
Total 6216 · Other Services & Charges	3,100.55	50,201.11	42,940.00	116.91%
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 Prgrm	0.00	0.00	5,000.00	0.0%

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

	Aug 22	Oct '21 - Aug 22	Annual Budget	% of Budget
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	37,664.55	462,950.06	591,737.22	78.24%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	800.00	8,800.00	9,600.00	91.67%
6552 · Prosecutor	0.00	10,642.99	5,000.00	212.86%
Total 6550 · Professional Fees	800.00	19,442.99	14,600.00	133.17%
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	800.00	22,176.20	18,350.00	120.85%
Total 6000 · PUBLIC SAFETY DEPARTMENT	38,464.55	485,126.26	610,587.22	79.45%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,435.20	29,192.80	31,660.20	92.21%
7004 · Maintenance Worker- Overtime	0.00	159.81	3,500.00	4.57%
7005 · Payroll Tax- MC Maint	35.31	425.62	447.88	95.03%
7006 · Payroll Tax- SS Maint	150.98	1,819.86	1,915.06	95.03%
7007 · Payroll Tax- TWC Maint	0.00	252.00	144.00	175.0%
7008 · TMRS Contributions- Maint	154.40	1,866.13	1,976.83	94.4%
7009 · Healthcare- Maintenance	732.62	11,217.12	8,625.84	130.04%
Total 7001 · Personnel Services	3,508.51	44,933.34	48,269.81	93.09%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	250.00	0.0%
7017 · Telephone	0.00	2,257.28	540.00	418.02%
Total 7015 · Other Services & Charges	0.00	2,257.28	790.00	285.73%
Total 7000 · PUBLIC WORKS DEPARTMENT	3,508.51	47,190.62	49,059.81	96.19%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	350.67	2,503.92	1,750.00	143.08%
Total 8001 · Services	350.67	2,503.92	1,750.00	143.08%
8010 · Other Services & Charges				
8011 · Supplies	0.00	2,854.63	3,500.00	81.56%
8012 · Auto Expenses	0.00	0.00		
8014 · Contract Services	0.00	2,700.00	10,000.00	27.0%
Total 8010 · Other Services & Charges	0.00	5,554.63	13,500.00	41.15%
8030 · Capital Outlay- Parks	0.00	0.00	55,000.00	0.0%
Total 8000 · PARKS DEPARTMENT	350.67	8,058.55	70,250.00	11.47%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract Services	2,950.00	74,873.70	100,000.00	74.87%
9003 · Signage	0.00	4,118.03	5,000.00	82.36%
9004 · Auto Expense	157.00	157.00		

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

	Aug 22	Oct '21 - Aug 22	Annual Budget	% of Budget
9006 · Street Supplies	283.90	5,389.90	2,500.00	215.6%
Total 9001 · Other Services & Charges	3,390.90	84,538.63	107,500.00	78.64%
9050 · Services				
9051 · Utilities	1,693.66	18,314.02	30,000.00	61.05%
Total 9050 · Services	1,693.66	18,314.02	30,000.00	61.05%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	4,031.00	163,752.62	127,500.00	128.43%
Total 9500 · Capital Outlay	4,031.00	163,752.62	127,500.00	128.43%
Total 9000 · STREET DEPARTMENT	9,115.56	266,605.27	265,000.00	100.61%
Total GENERAL FUND EXPENDITURES	102,716.51	1,485,591.48	1,691,375.57	87.83%
66000.1 · Payroll Expenses- SUTA	0.00	0.00		
66000 · Payroll Expenses	0.00	0.00		
Total Expense	102,716.51	1,485,591.48	1,691,375.57	87.83%
Net Ordinary Income	40,784.35	270,111.67	-114,711.96	-235.47%
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	40,784.35	270,111.67	0.00	100.0%

1:59 PM
09/10/22

Village of Salado-General Fund
Check Listing

Accrual Basis

Date	Num	Name	As of August 31, 2022	Memo	Amount
08/03/2022	Draft	Cirro Energy	Utilities- Electric		20.33
08/03/2022	Draft	Cirro Energy	Utilities- Electric		21.35
08/03/2022	Draft	Cirro Energy	Utilities- Electric		31.19
08/03/2022	Draft	Cirro Energy	Utilities- Electric		32.05
08/03/2022	Draft	Cirro Energy	Utilities- Electric		50.74
08/03/2022	Draft	Cirro Energy	Utilities- Electric		41.63
08/03/2022	Draft	Cirro Energy	Utilities- Electric		70.15
08/03/2022	Draft	Cirro Energy	Utilities- Electric		166.75
08/03/2022	Draft	Cirro Energy	Utilities- Electric		323.26
08/03/2022	Draft	Cirro Energy	Utilities- Electric		875.48
08/03/2022	Draft	Cirro Energy	Utilities- Electric		22.49
08/04/2022	4252	CBS Construction LLC	Main Street Watering		3,350.00
08/04/2022	4253	Kristi Stegall	Accounting Services July 2022		3,150.00
08/04/2022	4254	Salado Village Voice Newspaper	Public Notice- Notice to Bidders		218.00
08/04/2022	4255	Bureau Veritas	Inspection Services		7,993.87
08/05/2022	4256	Salado Water Supply Corporation	Utilities- Water		966.94
08/05/2022	4257	Verizon Wireless	Village Cell Phones		1,317.44
08/10/2022	Draft	Cirro Energy	Utilities- Electric		37.26
08/11/2022	4264	Ramon Talamantez	Refund Itinerant Vendor Fee Paid in Error		50.00
08/11/2022	4258	Bickerstaff Heath Delgado Acosta LLP	Professional Services		5,552.00
08/11/2022	4259	Eagle Disposal	Utilities- Waste Disposal		112.50
08/11/2022	4260	Extraco Technology	Monthly IT Support		1,292.50
08/11/2022	4261	Grande Communications Network LLC	Telephone/Internet		218.49
08/11/2022	4262	GT Distributors	PD Supplies		2,280.44
08/11/2022	4263	The Arbor Barber	Dead Wood Removal		14,500.00
08/11/2022	4265	Keith's Ace Hardware	R&M Supplies		1,210.16
08/18/2022	4266	Salado I.S.D.	Child Safety Funds from Bell County, for Crossing Guard Program		2,687.76
08/18/2022	4267	The Police and Sheriffs Press	PD Supplies- ID Cards		47.58
08/18/2022	4268	Xerox Financial Services	Copier Lease Payment- July and August		551.50
08/18/2022	4269	MRB Group	Professional Services- Engineering		12,144.50
08/22/2022	4270	Village Landscape & Design	Contracted Services		11,218.00
08/29/2022	4271	Card Service Center	July Credit Card Transactions		967.76
08/29/2022	4272	Clifford Lee Coleman	Judicial Services for August 2022		800.00
08/29/2022	4273	Grande Communications Network LLC	PD Telephone and Internet		194.09
08/29/2022	4274	GT Distributors	PD Uniforms- PO Mikeska		682.50
08/29/2022	4275	Law Enforcement Systems, Inc.	PD Supplies- Vehicle Impoundment Reports		56.00
08/29/2022	4276	Salado Village Voice Newspaper	Public Notice		176.00
08/29/2022	4277	Card Service Center	July Credit Card Transactions		29.95
					<u>73,460.66</u>
					<u>73,460.66</u>

Village of Salado, Hotel-Motel Fund

Balance Sheet

As of August 31, 2022

	<u>Aug 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	295,859.55
Other Current Assets	
1200 · AR Taxes	60,462.91
1100 · Investments	
1120 · TexPool	<u>5,288.31</u>
Total 1100 · Investments	5,288.31
1500 · Petty Cash	<u>100.00</u>
Total Other Current Assets	65,851.22
Total Current Assets	<u>361,710.77</u>
TOTAL ASSETS	<u>361,710.77</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	4.50
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	<u>20,821.54</u>
Total 2200 · Due To Other Funds	20,821.54
Total Other Current Liabilities	<u>32,195.64</u>
Total Current Liabilities	<u>32,200.14</u>
Total Liabilities	32,200.14
Equity	
32000 · Retained Earnings	304,789.12
Net Income	<u>24,721.51</u>
Total Equity	<u>329,510.63</u>
TOTAL LIABILITIES & EQUITY	<u>361,710.77</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of August 31, 2022

Current Assets:

Cash and Cash Equivalents	\$ 295,959.55
Investments	\$ 5,288.31
Receivables	\$ 60,462.91
Total Current Assets	<u>\$ 361,710.77</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 4.50
Intergovernmental Payable	\$ 20,821.54
Accrued Wages	\$ 4,699.10
Total Liabilities	<u>\$ 25,525.14</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 32,951.06
Committed Fund Balance- Tourism Division Operations	\$ 296,559.57
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 336,185.63</u>

Total Liabilities and Fund Balances	<u>\$ 361,710.77</u>
--	-----------------------------

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

August 2022

	Aug 22	Oct '21 - Aug 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	12,728.78	273,514.93	240,000.00	113.97%
4300 · Other Income	266.95	4,026.89		
Total 4000 · HOT FUND REVENUE	12,995.73	277,541.82	247,000.00	112.37%
Total Income	12,995.73	277,541.82	247,000.00	112.37%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	4,808.48	57,643.12	62,525.85	92.19%
5003 · Wages- Visitors Ctr Coordinator	2,692.80	31,344.00	35,000.00	89.55%
5004 · Payroll Tax- MC	108.78	1,293.14	1,414.12	91.45%
5005 · Payroll Tax- SS	465.09	5,529.28	6,046.60	91.44%
5006 · Payroll Tax- TWC	0.00	606.48	288.00	210.58%
5007 · TMRS Contribution	475.58	5,422.75	6,248.65	86.78%
5008 · Health Care	1,507.93	17,906.01	17,019.08	105.21%
Total 5001 · Personnel Services	10,058.66	119,744.78	128,542.30	93.16%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,517.00	16,687.00	18,204.00	91.67%
5052 · Marketing	3,436.29	62,797.79	70,000.00	89.71%
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	9.65	803.64	1,500.00	53.58%
5057 · Dues & Subscriptions	0.00	1,796.67	2,500.00	71.87%
5058 · Travel & Training	0.00	2,040.66	3,000.00	68.02%
5059 · Vehicle Maintenance	196.81	211.43	1,000.00	21.14%
5061 · Community Grant Program	0.00	31,500.00	35,000.00	90.0%
Total 5050 · Other Charges & Services	5,159.75	119,267.53	155,204.00	76.85%
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	15,218.41	252,820.31	283,746.30	89.1%
Total Expense	15,218.41	252,820.31	283,746.30	89.1%
Net Ordinary Income	-2,222.68	24,721.51	-36,746.30	-67.28%
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	-2,222.68	24,721.51	0.00	100.0%

Village of Salado, Hotel-Motel Fund
Check Listing
As of August 31, 2022

Date	Num	Name	Memo	Amount
08/11/2022	1765	ASCAP	Music License Fees	397.67
08/11/2022	1767	SignAd Outdoor	Advertising Lease Space 07/25/22 - 08/21/22	1,200.00
08/11/2022	1768	Visit Widget LLC	Website Hosting & Support	409.00
08/11/2022	1769	Bell County Expo Center, Inc.	Advertising Space- 3X6 Lobby Static Sign	4,000.00
08/29/2022	1770	Fairway Sports Vehicles	Trolley Repairs- Annual Service	184.59
08/29/2022	1771	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
08/29/2022	1772	Salado Village Voice	Quarter Page Ad- 4th QTR 2022 Jewel Magazine- Pace Park	175.00
08/29/2022	1773	Texas Department of Transportation	Texas Highways Events Calendar, 1/2 Page	1,299.00
				<u>9,182.26</u>
				<u>9,182.26</u>

Village of Salado- 400 Wastewater System Revenue

09/10/22

Balance Sheet

Accrual Basis

As of August 31, 2022

	<u>Aug 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon Account x353	15,481.91
Total Checking/Savings	15,481.91
Accounts Receivable	
Accounts Receivable	30,187.90
Total Accounts Receivable	30,187.90
Other Current Assets	
Accounts Receivable- Sewer Conn	18,792.00
Total Other Current Assets	18,792.00
Total Current Assets	64,461.81
TOTAL ASSETS	64,461.81
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	14,379.38
Total Accounts Payable	14,379.38
Other Current Liabilities	
Accrued Interest	21,203.00
Due to General Fund	301,719.06
Total Other Current Liabilities	322,922.06
Total Current Liabilities	337,301.44
Total Liabilities	337,301.44
Equity	
Retained Earnings	-161,988.76
Net Income	-110,850.87
Total Equity	-272,839.63
TOTAL LIABILITIES & EQUITY	64,461.81

VILLAGE OF SALADO, TEXAS
FUND BALANCE- WASTEWATER SYSTEM FUND
As of August 31, 2022

Current Assets:

Cash and Cash Equivalents	\$ 15,481.91
Receivables	\$ 48,979.90
Total Current Assets	\$ 64,461.81

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 14,379.38
Accrued Interest	\$ 21,203.00
Intergovernmental Payable	\$ 301,719.06
Total Liabilities	\$ 337,301.44

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (272,839.63)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ (272,839.63)

Total Liabilities and Fund Balances

\$ 64,461.81

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

	Aug 22	Oct '21 - Aug 22	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
Monthly Service Fees	22,414.04	204,963.63	253,808.52	80.76%
Interest Income	1.56	24.89	35.00	71.11%
Total Income	22,415.60	204,988.52	253,843.52	80.75%
Expense				
Misc	0.00	1,460.00		
Bank Service Charge	35.19	35.19	1.00	3,519.0%
Maintenance Contractor	14,093.33	165,019.99	160,920.00	102.55%
Professional Fees- Engineering	0.00	32,692.82		
Repairs	8,578.00	61,217.90	10,091.31	606.64%
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	5,557.60	52,198.20	54,549.73	95.69%
Utilities- Water	221.59	1,965.29	2,031.48	96.74%
Total Utilities	5,779.19	54,163.49	56,581.21	95.73%
Total Expense	28,485.71	315,839.39	253,843.52	124.42%
Net Ordinary Income	-6,070.11	-110,850.87	0.00	100.0%
Net Income	-6,070.11	-110,850.87	0.00	100.0%

Village of Salado- 400 Wastewater System Revenue Check Listing

Date	Num	Name	As of August 31, 2022	Memo	Amount
08/04/2022	100248	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well		69.70
08/05/2022	100251	Stagecoach Properties	Plumbing Reimbursement		939.87
08/05/2022	100249	EGSW LLC	Micro-Solve Drums		7,400.00
08/05/2022	100250	Salado Water Supply Corporation	Utilities- Water		169.29
08/11/2022	100252	EGSW LLC	Micro-Solve Drums		7,400.00
08/11/2022	100253	Wastewater Transport Service	Hydro-Jetting Emergency Service- 1110 N Robertson		1,851.71
08/22/2022	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts		5,493.14
					<u>23,323.71</u>
					<u>23,323.71</u>

Village of Salado- 500 Wastewater Customer Deposits

Balance Sheet

As of August 31, 2022

	<u>Aug 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	10,702.73
Total Current Assets	<u>10,702.73</u>
TOTAL ASSETS	<u>10,702.73</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	10,960.00
Total Other Current Liabilities	<u>10,960.00</u>
Total Current Liabilities	<u>10,960.00</u>
Total Liabilities	10,960.00
Equity	
Retained Earnings	-266.92
Net Income	9.65
Total Equity	<u>-257.27</u>
TOTAL LIABILITIES & EQUITY	<u>10,702.73</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2021 through August 2022

	<u>Oct '21 - Aug 22</u>
Ordinary Income/Expense	
Income	
Interest Income	15.81
Total Income	15.81
Net Ordinary Income	15.81
Net Income	<u><u>15.81</u></u>

Village of Salado- 500 Wastewater Customer Deposits
Check Listing
As of August 31, 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 - 700 WW Permanent Improvement Bonds

Balance Sheet

As of August 31, 2022

	<u>Aug 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	118,818.38
1003 · Horizon '18 Bond Proceeds x9230	315,778.91
Total Checking/Savings	<u>434,597.29</u>
Total Current Assets	434,597.29
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>10,447,414.09</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2900 · Restricted Impact Fees	170,217.34
Total Other Current Liabilities	<u>170,217.34</u>
Total Current Liabilities	170,217.34
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	8,200,217.34
Equity	
3110 · Investments in Fixed Assets	1,532,817.00
32000 · Unrestricted Net Assets	660,091.78
Net Income	54,287.97
Total Equity	<u>2,247,196.75</u>
TOTAL LIABILITIES & EQUITY	<u>10,447,414.09</u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2021 through August 2022

	<u>Oct '21 - Aug 22</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	4,745.98
Total Income	4,745.98
Expense	
6162 · Construction-Lines/Lift Station	400,458.01
Total Expense	400,458.01
Net Ordinary Income	-395,712.03
Other Income/Expense	
Other Income	
9700 · Transfers In- Series 2015 Bonds	450,000.00
Total Other Income	450,000.00
Net Other Income	450,000.00
Net Income	<u><u>54,287.97</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing As of August 31, 2022

Date	Num	Name	Memo	Amount
08/05/2022	1255	Roan Commercial Group, LLC	2021 Wastewater Extensions	23,110.50
08/05/2022	1256	Roan Commercial Group, LLC	2021 Wastewater Extensions	19,237.50
				<u>42,348.00</u>
				<u><u>42,348.00</u></u>

Village of Salado - 300 Interest and Sinking Fund

09/10/22

Balance Sheet

Accrual Basis

As of August 31, 2022

	<u>Aug 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	135,090.75
Other Current Assets	
1200 · Due To/From General Fund	1,824.24
1215 · Property Tax Receivable	13,016.79
Total Other Current Assets	<u>14,841.03</u>
Total Current Assets	<u>149,931.78</u>
TOTAL ASSETS	<u>149,931.78</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	-5,377.74
Total Equity	<u>138,474.06</u>
TOTAL LIABILITIES & EQUITY	<u>149,931.78</u>

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

	Aug 22	Oct '21 - Aug 22	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	0.00	747,609.92	675,403.56	110.69%
4100 · Interest Income	160.24	1,328.02	3,500.00	37.94%
Total Income	160.24	748,937.94	678,903.56	110.32%
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%
6110 · 2022 Bond Interest	77,556.42	754,315.68		
Total Expense	77,556.42	754,315.68	754,437.00	99.98%
Net Ordinary Income	-77,396.18	-5,377.74	-75,533.44	7.12%
Other Income/Expense				
Other Income				
7000 · Transfer- Surplus Debt Service	0.00	0.00	78,849.65	0.0%
Total Other Income	0.00	0.00	78,849.65	0.0%
Net Other Income	0.00	0.00	78,849.65	0.0%
Net Income	-77,396.18	-5,377.74	3,316.21	-162.17%

Village of Salado - 300 Interest and Sinking Fund
Check Listing
As of August 31, 2022

Date	Num	Name	Memo	Amount
08/11/2022	997	Amegy Bank of Texas	Debt Service Payment	77,556.42
				<u>77,556.42</u>
				<u>77,556.42</u>