

Village of Salado-General Fund

Balance Sheet

10/19/22

As of September 30, 2022

Accrual Basis

	<u>Sep 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	1,211,061.47
1003 · Horizon Payroll xxx9962	50,047.91
1004 · Horizon Forfeiture xxx3514	6,414.19
1006 · Horizonx1297AllAbilitiesPlaygro	42,883.45
1099 · Petty Cash	100.00
Total Checking/Savings	<u>1,310,507.02</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,431.15
Total 1100 · Investments	<u>4,431.15</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	1,972.98
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>160,057.30</u>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	306,713.81
1211 · Due From WW Disbursement	14,838.13
1206 · Due From Fund 200 - Hotel/Motel	15,257.77
Total 1205 · Due To/From Other Funds	<u>336,809.71</u>
Total Other Current Assets	<u>501,298.16</u>
Total Current Assets	<u>1,811,805.18</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>3,043,552.63</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	76,516.48
Other Current Liabilities	
2050 · Accrued Wages	34,113.41
2100 · Payroll Liabilities	13,349.02
2200 · Due to other funds	
2201 · Due to I&S	3,585.20
Total 2200 · Due to other funds	<u>3,585.20</u>
2300 · Unearned ARPA Grant Revenue	587,833.00
2301 · Escrow- Sanctuary	92,184.85
2700 · Deferred Revenue	

Village of Salado-General Fund

10/19/22

Balance Sheet

Accrual Basis

As of September 30, 2022

	<u>Sep 30, 22</u>
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	750,142.41
Total Current Liabilities	826,658.89
Total Liabilities	826,658.89
Equity	
3110 · Investments in Fixed Assets	1,231,747.45
32000 · Retained Earnings	820,892.51
Net Income	164,253.78
Total Equity	2,216,893.74
TOTAL LIABILITIES & EQUITY	<u>3,043,552.63</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 1,310,507.02
Investments	\$ 4,431.15
Receivables	\$ 496,867.01
Total Current Assets	<u>\$ 1,811,805.18</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 76,516.48
Payroll Liabilities	\$ 13,349.02
Intergovernmental Payable	\$ 3,585.20
Deferred Revenues	\$ 686,991.21
Accrued Wages & Expenses	\$ 34,113.41
Total Liabilities	<u>\$ 814,555.32</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 12,103.57
Committed Fund Balances	
Public Works	\$ 394,058.52
Future Grant Matches	\$ 246,286.57
Wastewater Operations	\$ 344,801.20
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 997,249.86</u>

Total Liabilities and Fund Balances	<u>\$ 1,811,805.18</u>
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**Village of Salado-General Fund
Profit & Loss Budget Performance
September 2022**

	Sep 22	Oct '21 - Sep 22	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	1,167.91	488,855.62	488,855.62	100.0%
4120 · Sales Tax Earned	57,820.72	768,826.40	768,825.68	100.0%
4130 · Mixed Beverages	4,254.62	39,592.95	39,000.00	101.52%
Total 4100 · Tax Revenue	63,243.25	1,297,274.97	1,296,681.30	100.05%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	114,351.81	114,351.81	100.0%
4165 · Telephone Franchise	0.00	11,239.17	20,000.00	56.2%
4170 · Waste Disposal Franchise Fee	0.00	20,504.87	20,504.87	100.0%
4175 · Cable Franchise	6,967.84	29,285.48	29,285.48	100.0%
4180 · Water Franchise	0.00	25,343.82	32,000.00	79.2%
Total 4150 · Franchise Fees	6,967.84	200,725.15	216,142.16	92.87%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	15.00	150.00	250.00	60.0%
4215 · Service Fees (Burn)	80.00	300.00	220.00	136.36%
4216 · Service Fees (Itinerant Vendor)	0.00	5,875.00	5,875.00	100.0%
4230 · Building Permit Fees	17,759.24	152,256.49	140,000.00	108.76%
4260 · Certificate of Occupancy	270.00	1,710.00	1,500.00	114.0%
4270 · Contractor Registration	450.00	13,490.00	13,140.00	102.66%
Total 4200 · Licenses, Permits, and Fees	18,574.24	173,781.49	160,985.00	107.95%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	0.00	12,627.00	15,000.00	84.18%
4315 · Zoning/Variances	0.00	1,300.00	1,300.00	100.0%
4320 · Pace Park Rental Fees	1,640.00	2,806.00	2,500.00	112.24%
4330 · LEOSE	0.00	768.83	768.83	100.0%
4340 · Crash Report Fees	53.00	287.20	250.00	114.88%
Total 4300 · Service Fees	1,693.00	17,789.03	19,818.83	89.76%
4700 · Investment and other income				
4780 · Interest Income	955.52	12,071.16	11,107.54	108.68%
4790 · Other Income	0.00	121,387.49	121,387.49	100.0%
Total 4700 · Investment and other income	955.52	133,458.65	132,495.03	100.73%
4400 · Fines and Forfeitures	403.83	24,521.64	27,000.00	90.82%
Total 4000 · GENERAL FUND REVENUE	91,837.68	1,847,550.93	1,853,122.32	99.7%
Total Income	91,837.68	1,847,550.93	1,853,122.32	99.7%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	14,092.80	126,835.20	122,138.00	103.85%
5102 · City Secretary Salary	7,778.41	68,159.05	68,159.07	100.0%
5103 · Assistant Village Administrator	7,500.00	51,250.00	51,250.00	100.0%

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

	Sep 22	Oct '21 - Sep 22	Annual Budget	% of Budget
5121 · Payroll Tax- MC Admin	425.87	3,570.54	3,570.52	100.0%
5122 · Payroll Tax- SS Admin	1,821.01	15,267.14	15,267.16	100.0%
5123 · Payroll Tax- TWC Admin	0.00	791.00	791.00	100.0%
5126 · TMRS Contributions- Admin	1,862.13	15,642.15	15,642.15	100.0%
5127 · Health Care- Admin	2,100.05	25,990.68	25,877.52	100.44%
5128 · Pay Comparability Adjustment	4,000.00	4,976.00	4,000.00	124.4%
Total 5100 · Personnel Services	39,580.27	312,481.76	306,695.42	101.89%
5200 · Services				
5201 · Meeting Expense	0.00	278.14	278.14	100.0%
5202 · Bell Co Health Srvcs Contracts	0.00	5,994.00	5,994.00	100.0%
5203 · Printing Expense	0.00	179.00	250.00	71.6%
5204 · Telephone	283.00	3,372.38	3,370.84	100.05%
5205 · Equipment - Leased / Rented	177.86	3,597.04	3,723.00	96.62%
5206 · Interest Exp/Bank Fees	76.48	604.25	650.00	92.96%
5207 · BELLCAD	3,097.75	12,208.00	12,209.00	99.99%
5214 · Utilities	450.83	4,977.06	5,100.00	97.59%
5215 · Janitorial	237.00	3,082.50	3,082.50	100.0%
Total 5200 · Services	4,322.92	34,292.37	34,657.48	98.95%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	3,150.00	49,160.00	49,010.00	100.31%
5216-4 · Profess Fees - Inspections	44,435.55	136,193.29	97,600.00	139.54%
5216-5 · Profess. Fees - Legal	7,870.00	45,954.35	45,000.00	102.12%
Total 5216 · Professional Fees	55,455.55	231,307.64	191,610.00	120.72%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	4,018.10	4,018.10	100.0%
5304 · Office Supplies	106.00	5,783.04	3,500.00	165.23%
5305 · Postage	-129.57	2,492.77	2,750.00	90.65%
5306 · Building Supplies	0.00	440.00	440.00	100.0%
5307 · Building & Equipment - R & M	0.00	16,756.55	1,710.16	979.82%
5309 · Website	0.00	17,120.00	8,500.00	201.41%
5310 · Public Notices	176.00	3,390.50	3,500.00	96.87%
5311 · Insurance (TML Property & GL)	0.00	36,631.70	36,631.70	100.0%
5312 · Dues and Subscriptions	821.23	3,420.14	2,598.91	131.6%
5313 · Training & Travel	0.00	250.00	250.00	100.0%
5319 · Technology	168.50	18,306.00	28,160.00	65.01%
5320 · Special Projects	0.00	2,191.40	10,000.00	21.91%
Total 5300 · Other Services & Charges	1,142.16	110,800.20	102,058.87	108.57%
5400 · Capital Outlay				
5401 · Equipment (IT)	0.00	0.00	1,500.00	0.0%
Total 5400 · Capital Outlay	0.00	0.00	1,500.00	0.0%
Total 5000 · ADMINISTRATION DEPARTMENT	100,500.90	688,881.97	636,521.77	108.23%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,800.00	46,368.73	46,368.73	100.0%

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

	Sep 22	Oct '21 - Sep 22	Annual Budget	% of Budget
5503 · Payroll Tax- MC Dev Svcs	69.60	672.35	672.35	100.0%
5504 · Payroll Tax- SS Dev Svcs	297.60	2,874.87	2,874.87	100.0%
5505 · Payroll Tax- TWC Dev Svcs	0.00	296.80	296.80	100.0%
5506 · TMRS Contributions- Dev Svcs	304.32	2,948.39	2,948.39	100.0%
5507 · Health Care- Dev Svcs	734.73	8,703.07	8,625.84	100.9%
Total 5501 · Personnel Services	6,206.25	61,864.21	61,786.98	100.13%
5700 · Professional Fees				
5701 · General Engineering	1,942.50	21,685.77	21,685.77	100.0%
5703 · Engineering- Plat Review	0.00	34,142.23	36,000.00	94.84%
Total 5700 · Professional Fees	1,942.50	55,828.00	57,685.77	96.78%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	8,148.75	117,692.21	119,472.75	98.51%
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	9,119.43	80,785.95	80,785.95	100.0%
6203 · Salary- Sergeant	6,806.53	63,068.37	62,744.27	100.52%
6204 · Salary / Wages - Officers	23,958.24	148,710.97	147,838.33	100.59%
6205 · Officers - Overtime	2,769.01	20,439.69	19,760.69	103.44%
6207 · Payroll Tax- MC PD	618.48	4,538.60	4,511.39	100.6%
6208 · Payroll Tax- SS PD	2,644.51	19,406.31	19,290.02	100.6%
6209 · Payroll Tax- TWC PD	14.49	1,293.36	1,284.88	100.66%
6210 · TMRS Contributions- PD	2,704.21	19,894.90	19,776.00	100.6%
6211 · Health Care- PD	4,201.66	41,137.46	43,470.40	94.63%
Total 6201 · Personnel Services	52,836.56	399,275.61	399,461.93	99.95%
6212 · Services				
6213 · Telephone	619.60	8,270.30	7,750.68	106.7%
6214 · Utilities	252.43	3,047.16	3,500.00	87.06%
6215 · Janitorial	150.00	2,048.50	2,048.50	100.0%
6215.1 · Technology- PD	32.00	2,137.29	17,302.88	12.35%
Total 6212 · Services	1,054.03	15,503.25	30,602.06	50.66%
6216 · Other Services & Charges				
6217 · Ammunition	699.99	3,533.82	2,833.83	124.7%
6219 · Auto Expenses	3,552.94	36,578.64	33,025.70	110.76%
6220 · Supplies	2,087.19	9,809.55	7,247.59	135.35%
6221 · Equipment Maintenance & Repair	0.00	1,263.75	1,263.75	100.0%
6222 · Building R & M	0.00	193.64	193.64	100.0%
6223 · Dues & Subscriptions	0.00	4,436.60	4,436.60	100.0%
6224 · Animal Control	0.00	1,200.00	1,200.00	100.0%
Total 6216 · Other Services & Charges	6,340.12	57,016.00	50,201.11	113.58%
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	0.00	20,326.00	20,326.00	100.0%

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

	Sep 22	Oct '21 - Sep 22	Annual Budget	% of Budget
6227 · Capital Outlay- PD Equipment	0.00	29,155.15	30,000.00	97.18%
6229 · Capital Outlay- IT	0.00	2,805.00	3,500.00	80.14%
Total 6225 · Police - Capital Outlay	0.00	52,286.15	53,826.00	97.14%
Total 6200 · Police Department	60,230.71	524,081.01	534,091.10	98.13%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	800.00	9,600.00	9,600.00	100.0%
6552 · Prosecutor	1,081.00	11,723.99	12,000.00	97.7%
Total 6550 · Professional Fees	1,881.00	21,323.99	21,600.00	98.72%
6570 · Other Services & Charges				
6571 · Supplies	0.00	30.00	0.00	100.0%
6573 · Dues and Subscriptions	0.00	2,500.21	2,500.21	100.0%
6575 · Travel and Training	0.00	233.00	233.00	100.0%
Total 6570 · Other Services & Charges	0.00	2,763.21	2,733.21	101.1%
Total 6500 · Municipal Court	1,881.00	24,087.20	24,333.21	98.99%
Total 6000 · PUBLIC SAFETY DEPARTMENT	62,111.71	548,168.21	558,924.31	98.08%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	3,652.80	32,845.60	32,845.60	100.0%
7004 · Maintenance Worker- Overtime	0.00	159.81	159.81	100.0%
7005 · Payroll Tax- MC Maint	52.96	478.58	478.57	100.0%
7006 · Payroll Tax- SS Maint	226.47	2,046.33	2,046.33	100.0%
7007 · Payroll Tax- TWC Maint	0.00	252.00	252.00	100.0%
7008 · TMRS Contributions- Maint	231.60	2,097.73	2,097.73	100.0%
7009 · Healthcare- Maintenance	712.06	11,929.18	8,625.84	138.3%
Total 7001 · Personnel Services	4,875.89	49,809.23	46,505.88	107.1%
7015 · Other Services & Charges				
7017 · Telephone	38.34	3,251.15	3,200.00	101.6%
Total 7015 · Other Services & Charges	38.34	3,251.15	3,200.00	101.6%
Total 7000 · PUBLIC WORKS DEPARTMENT	4,914.23	53,060.38	49,705.88	106.75%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	385.97	2,889.89	2,900.00	99.65%
Total 8001 · Services	385.97	2,889.89	2,900.00	99.65%
8010 · Other Services & Charges				
8011 · Supplies	0.00	2,854.63	2,854.63	100.0%
8014 · Contract Services	0.00	2,700.00	2,700.00	100.0%
Total 8010 · Other Services & Charges	0.00	5,554.63	5,554.63	100.0%
8030 · Capital Outlay- Parks	0.00	0.00	50,000.00	0.0%
Total 8000 · PARKS DEPARTMENT	385.97	8,444.52	58,454.63	14.45%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract Services	13,558.00	88,431.70	110,000.00	80.39%
9003 · Signage	0.00	4,118.03	4,118.03	100.0%

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

	Sep 22	Oct '21 - Sep 22	Annual Budget	% of Budget
9004 · Auto Expense	100.00	257.00	157.00	163.69%
9006 · Street Supplies	115.75	5,505.65	5,389.90	102.15%
Total 9001 · Other Services & Charges	13,773.75	98,312.38	119,664.93	82.16%
9050 · Services				
9051 · Utilities	1,605.34	19,919.36	20,000.00	99.6%
Total 9050 · Services	1,605.34	19,919.36	20,000.00	99.6%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	9,503.00	148,818.12	385,655.87	38.59%
Total 9500 · Capital Outlay	9,503.00	148,818.12	385,655.87	38.59%
Total 9000 · STREET DEPARTMENT	24,882.09	267,049.86	525,320.80	50.84%
Total GENERAL FUND EXPENDITURES	200,943.65	1,683,297.15	1,948,400.14	86.39%
Total Expense	200,943.65	1,683,297.15	1,948,400.14	86.39%
Net Ordinary Income	-109,105.97	164,253.78	-95,277.82	-172.4%
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	-109,105.97	164,253.78	19,434.14	845.18%

Village of Salado-General Fund Check Listing

Date	Num	Name	As of September 30, 2022 Memo	Amount
09/01/2022	4278	CivicPlus LLC	Municode Web Premium Civic Open Subscription	6,450.00
09/01/2022	4279	Johnson Bros. Ford	PD Vehicle Repairs	595.10
09/06/2022	Draft	Cirro Energy	Utilities- Electric	20.33
09/06/2022	Draft	Cirro Energy	Utilities- Electric	21.35
09/06/2022	Draft	Cirro Energy	Utilities- Electric	31.19
09/06/2022	Draft	Cirro Energy	Utilities- Electric	33.56
09/06/2022	Draft	Cirro Energy	Utilities- Electric	64.07
09/06/2022	Draft	Cirro Energy	Utilities- Electric	41.63
09/06/2022	Draft	Cirro Energy	Utilities- Electric	70.15
09/06/2022	Draft	Cirro Energy	Utilities- Electric	187.97
09/06/2022	Draft	Cirro Energy	Utilities- Electric	354.01
09/06/2022	Draft	Cirro Energy	Utilities- Electric	862.06
09/06/2022	Draft	Cirro Energy	Utilities- Electric	21.53
09/08/2022	4288	Shane Barnett	Refund for Online Building Permit Fee Paid in Error	100.00
09/08/2022	4280	Bell County Elections Administration	Supplies for 5/7/22 Election	3,436.10
09/08/2022	4281	GT Distributors	PD Supplies & Uniforms	490.98
09/08/2022	4282	InHouse Systems, Inc.	Alarm System Monitoring- PD- September 2022	19.95
09/08/2022	4283	Jani-King of Austin	September 2022 Contracted Services	387.00
09/08/2022	4284	Kristi Stegall	Professional Fees: Accounting August 2022	3,080.00
09/08/2022	4285	M&D Business Services	Business Cards- Pearce, Meehan, Mikeska	96.00
09/08/2022	4286	Salado Village Voice Newspaper	Public Notices	836.00
09/08/2022	4287	Salado Water Supply Corporation	Utilities- Water	904.66
09/08/2022	4289	Bureau Veritas	Inspection Services	13,711.72
09/08/2022	4290	CBS Construction LLC	Main Street Watering	2,950.00
09/08/2022	4291	COBAN Technologies, Inc.	PD Supplies	575.00
09/08/2022	4292	MRB Group	Engineering Services	11,445.50
09/12/2022	Draft	Cirro Energy	Utilities- Electric	33.29
09/12/2022	4293	Fuelman	Fuel Charges	894.35
09/12/2022	4294	Grande Communications Network LLC	Telephone/Internet	218.49
09/12/2022	4295	GT Distributors	PD Uniforms- Meehan	134.39
09/12/2022	4296	Keith's Ace Hardware	R&M Supplies	279.11
09/12/2022	4297	The Police and Sheriffs Press	PD Supplies- ID Card (Meehan)	17.58
09/12/2022	4298	TML MultiState Intergovernmental	Employee Health Care Coverage September 2022	13,908.51
09/12/2022	4299	TxTag	Toll Fees	4.79
09/20/2022	4300	Bell Air Conditioning, inc.	Repairs and Maintenance	15,046.39
09/22/2022	4301	Bickerstaff Heath Delgado Acosta LLP	Professional Fees: Legal	8,951.00
09/22/2022	4302	Card Service Center	August Credit Card Transactions	3,068.15
09/22/2022	4304	Eagle Disposal	Utilities- Waste Disposal	78.00
09/22/2022	4305	Extraco Technology	Replacement BIOS Battery	10.00
09/22/2022	4306	FP Mailing Solutions	Postage	112.09
09/22/2022	4307	GT Distributors	PD Supplies & Uniforms	474.77
09/22/2022	4308	OmniBase Services of Texas	2nd QTR 2022 FTA Fees Collected	30.00
09/22/2022	4309	Salado Village Voice Newspaper	Public Notice- Tax Increase Public Hearing	176.00
09/22/2022	4310	Tax Appraisal District Of Bell County	1st QTR 2023 Taxing Unit Fee	3,097.75
09/22/2022	4311	Texas Municipal League	Member Services 12/1/22 - 11/30/23	805.00

3:34 PM
10/19/22

Village of Salado-General Fund

Check Listing

As of September 30, 2022

Accrual Basis

09/22/2022	4312	Verizon Wireless	Verizon Wireless	1,445.51
09/29/2022	4314	Clifford Lee Coleman	Judicial Services for September 2022	800.00
09/29/2022	4315	InHouse Systems, Inc.	Alarm System Monitoring- PD- October 2022	19.95
09/29/2022	4316	LC Paving & Construction, LLC	Street Repairs	21,500.00
09/29/2022	4317	M&D Business Services	Printing Services	295.00
09/30/2022	4319	Sandy Wilson	Pace Park Refund	394.00
09/30/2022	4320	Mission Square Retirement	Don Ferguson Deferred Comp	4,000.00
09/30/2022	4318	Village Landscape & Design	Mowing Service	12,058.00
				<u>134,637.98</u>
				<u>134,637.98</u>

Village of Salado, Hotel-Motel Fund

10/19/22

Balance Sheet

Accrual Basis

As of September 30, 2022

	<u>Sep 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	276,955.44
Other Current Assets	
1200 · AR Taxes	60,462.91
1100 · Investments	
1120 · TexPool	<u>5,308.50</u>
Total 1100 · Investments	5,308.50
1500 · Petty Cash	<u>100.00</u>
Total Other Current Assets	<u>65,871.41</u>
Total Current Assets	<u>342,826.85</u>
TOTAL ASSETS	<u>342,826.85</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	1,259.00
Other Current Liabilities	
2050 · Accrued Wages	4,699.10
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	<u>15,257.77</u>
Total Other Current Liabilities	<u>26,631.87</u>
Total Current Liabilities	<u>27,890.87</u>
Total Liabilities	27,890.87
Equity	
32000 · Retained Earnings	304,789.12
Net Income	<u>10,146.86</u>
Total Equity	<u>314,935.98</u>
TOTAL LIABILITIES & EQUITY	<u>342,826.85</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 277,055.44
Investments	\$ 5,308.50
Receivables	\$ 60,462.91
Total Current Assets	<u>\$ 342,826.85</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 1,259.00
Intergovernmental Payable	\$ 15,257.77
Accrued Wages	\$ 4,699.10
Total Liabilities	<u>\$ 21,215.87</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 31,493.60
Committed Fund Balance- Tourism Division Operations	\$ 283,442.38
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ 321,610.98</u>

Total Liabilities and Fund Balances **\$ 342,826.85**

Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance
 September 2022

	Sep 22	Oct '21 - Sep 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	10,533.08	284,048.01	285,000.00	99.67%
4300 · Other Income	243.33	4,279.95	4,026.89	106.28%
Total 4000 · HOT FUND REVENUE	10,776.41	288,327.96	296,026.89	97.4%
Total Income	10,776.41	288,327.96	296,026.89	97.4%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	7,212.72	64,855.84	62,451.60	103.85%
5003 · Wages- Visitors Ctr Coordinator	4,039.20	35,383.20	35,383.20	100.0%
5004 · Payroll Tax- MC	163.15	1,456.29	1,456.28	100.0%
5005 · Payroll Tax- SS	697.62	6,226.90	6,226.87	100.0%
5006 · Payroll Tax- TWC	0.00	606.48	606.48	100.0%
5007 · TMRS Contribution	713.37	6,136.12	6,136.12	100.0%
5008 · Health Care	1,252.86	19,158.87	17,019.08	112.57%
Total 5001 · Personnel Services	14,078.92	133,823.70	129,279.63	103.52%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,517.00	18,204.00	18,204.00	100.0%
5052 · Marketing	3,518.59	66,316.38	70,000.00	94.74%
5053 · Office Supplies	0.00	130.34	500.00	26.07%
5054 · Arts- Public Art League	5,000.00	5,100.00	7,500.00	68.0%
5055 · Printing	32.00	3,232.00	3,500.00	92.34%
5056 · Postage	265.16	1,068.80	1,100.00	97.16%
5057 · Dues & Subscriptions	0.00	1,796.67	2,500.00	71.87%
5058 · Travel & Training	949.12	2,989.78	3,000.00	99.66%
5059 · Vehicle Maintenance	0.00	211.43	211.43	100.0%
5061 · Community Grant Program	0.00	31,500.00	31,500.00	100.0%
Total 5050 · Other Charges & Services	11,281.87	130,549.40	138,015.43	94.59%
5100 · Capital Outlay				
5110 · Capital Outlay- Equipment	0.00	13,808.00	13,808.00	100.0%
Total 5100 · Capital Outlay	0.00	13,808.00	13,808.00	100.0%
Total 5000 · HOT FUND EXPENDITURES	25,360.79	278,181.10	281,103.06	98.96%
Total Expense	25,360.79	278,181.10	281,103.06	98.96%
Net Ordinary Income	-14,584.38	10,146.86	14,923.83	67.99%
Other Income/Expense				
Other Income				
98000 · Transfer from HOT Fund Balance	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	-14,584.38	10,146.86	14,923.83	67.99%

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

Date	Num	Name	Memo	Amount
09/01/2022	1774	Salado Village Voice	Jewel Page 5 in 4th QTR 2022 Publication	750.00
09/01/2022	1775	SignAd Outdoor	Advertising Lease Space 08/22/22 - 09/08/22	771.50
09/22/2022	1777	Andrea Howard	Reimbursement: Travel 8/30/22-9/2/22, Meals & Fuel	90.64
09/22/2022	1776	Brandett Marketing	Marketing Supplies- Lip Balm & Sunstick Qty: 1638	2,236.38
09/26/2022	1778	Public Arts League	Artist Stipends	5,000.00
				<u>8,848.52</u>
				<u>8,848.52</u>

Village of Salado- 400 Wastewater System Revenue

10/19/22

Balance Sheet

Accrual Basis

As of September 30, 2022

	<u>Sep 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	22,575.47
Accounts Receivable	31,767.15
Other Current Assets	
Accounts Receivable- Sewer Conn	18,792.00
Prepaid Expenses	14,093.33
Total Other Current Assets	<u>32,885.33</u>
Total Current Assets	<u>87,227.95</u>
TOTAL ASSETS	<u>87,227.95</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	899.76
Other Current Liabilities	
Accrued Interest	21,203.00
Due to General Fund	306,755.46
Total Other Current Liabilities	<u>327,958.46</u>
Total Current Liabilities	<u>328,858.22</u>
Total Liabilities	328,858.22
Equity	
Retained Earnings	-161,988.76
Net Income	-79,641.51
Total Equity	<u>-241,630.27</u>
TOTAL LIABILITIES & EQUITY	<u>87,227.95</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 22,575.47
Receivables	\$ 31,808.80
Total Current Assets	<u>\$ 54,384.27</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 899.76
Accrued Interest	\$ 21,203.00
Intergovernmental Payable	\$ 306,713.81
Total Liabilities	<u>\$ 328,816.57</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (274,432.30)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ (274,432.30)</u>

Total Liabilities and Fund Balances

\$ 54,384.27

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

	Sep 22	Oct '21 - Sep 22	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
Monthly Service Fees	23,126.15	228,089.78	228,089.78	100.0%
Interest Income	7.73	32.62	24.89	131.06%
Total Income	23,133.88	228,122.40	228,114.67	100.0%
Expense				
Misc	0.00	1,460.00	1,460.00	100.0%
Bank Service Charge	0.00	35.19	35.19	100.0%
Maintenance Contractor	0.00	165,019.99	165,019.99	100.0%
Professional Fees- Engineering	-14,838.13	17,854.69	16,954.60	105.31%
Repairs	0.00	39,217.90	39,217.90	100.0%
Supplies	0.00	22,000.00	29,500.00	74.58%
TCEQ Fees	0.00	1,250.00	1,250.00	100.0%
Utilities				
Utilities- Electric	5,921.96	58,120.16	57,698.00	100.73%
Utilities- Water	840.69	2,805.98	2,190.00	128.13%
Total Utilities	6,762.65	60,926.14	59,888.00	101.73%
Total Expense	-8,075.48	307,763.91	313,325.68	98.23%
Net Ordinary Income	31,209.36	-79,641.51	-85,211.01	93.46%
Net Income	31,209.36	-79,641.51	-85,211.01	93.46%

Village of Salado- 400 Wastewater System Revenue
Check Listing
As of September 30, 2022

Date	Num	Name	Memo	Amount
09/08/2022	100254	Salado Water Supply Corporation		221.59
09/12/2022	100255	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well	64.46
09/12/2022	100256	CH2MHILL OMI	Contracted Services- September 2022	14,093.33
09/22/2022	100257	CH2MHILL OMI	Contracted Services- October 2022	14,093.33
09/23/2022	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts	5,862.89
				<u>34,335.60</u>
				<u>34,335.60</u>

Village of Salado- 500 Wastewater Customer Deposits

Balance Sheet

As of September 30, 2022

	<u>Sep 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	10,705.72
Total Current Assets	<u>10,705.72</u>
TOTAL ASSETS	<u>10,705.72</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	12.64
Total Equity	<u>-254.28</u>
TOTAL LIABILITIES & EQUITY	<u>10,705.72</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2021 through September 2022

	<u>Oct '21 - Sep 22</u>
Ordinary Income/Expense	
Income	
Interest Income	18.80
Total Income	18.80
Net Ordinary Income	18.80
Net Income	<u>18.80</u>

Village of Salado- 500 Wastewater Customer Deposits Check Listing

As of September 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 - 700 WW Permanent Improvement Bonds

10/19/22

Balance Sheet

Accrual Basis

As of September 30, 2022

	<u>Sep 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	72,880.88
1003 · Horizon '18 Bond Proceeds x9230	316,038.45
Total Checking/Savings	<u>388,919.33</u>
Total Current Assets	388,919.33
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>10,401,736.13</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2900 · Restricted Impact Fees	170,217.34
2200 · Due to Other Funds	14,838.13
Total Other Current Liabilities	<u>185,055.47</u>
Total Current Liabilities	185,055.47
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	8,215,055.47
Equity	
3110 · Investments in Fixed Assets	1,532,817.00
32000 · Unrestricted Net Assets	660,091.78
Net Income	-6,228.12
Total Equity	<u>2,186,680.66</u>
TOTAL LIABILITIES & EQUITY	<u>10,401,736.13</u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

10/19/22

October 2021 through September 2022

Accrual Basis

	<u>Oct '21 - Sep 22</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	5,005.52
Total Income	5,005.52
Expense	
6162 · Construction-Lines/Lift Station	400,458.01
6164 · Const- Administration & Staking	14,838.13
6168 · Other	45,937.50
Total Expense	461,233.64
Net Ordinary Income	-456,228.12
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>-6,228.12</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of September 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

10/19/22

Balance Sheet

Accrual Basis

As of September 30, 2022

	<u>Sep 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	135,201.78
Other Current Assets	
1200 · Due To/From General Fund	3,585.20
1215 · Property Tax Receivable	<u>13,016.79</u>
Total Other Current Assets	<u>16,601.99</u>
Total Current Assets	<u>151,803.77</u>
TOTAL ASSETS	<u>151,803.77</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	<u>-3,505.75</u>
Total Equity	<u>140,346.05</u>
TOTAL LIABILITIES & EQUITY	<u>151,803.77</u>

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

	Sep 22	Oct '21 - Sep 22	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	1,760.96	749,370.88	747,609.92	100.24%
4100 · Interest Income	111.03	1,439.05	1,328.02	108.36%
Total Income	1,871.99	750,809.93	748,937.94	100.25%
Expense				
6105 · 2015 Bond Principal	0.00	0.00	0.00	0.0%
6106 · 2015 Bond Interest	0.00	0.00	0.00	0.0%
6107 · 2018 Bond Principal	0.00	0.00	0.00	0.0%
6108 · 2018 Bond Interest	0.00	0.00	0.00	0.0%
6110 · 2022 Refunding Bond Closing	0.00	669,252.08	669,252.08	100.0%
6112 · 2022 Bond Interest	0.00	85,063.60	85,063.60	100.0%
Total Expense	0.00	754,315.68	754,315.68	100.0%
Net Ordinary Income	1,871.99	-3,505.75	-5,377.74	65.19%
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	1,871.99	-3,505.75	73,471.91	-4.77%

Village of Salado - 300 Interest and Sinking Fund Check Listing

As of September 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>