

Village of Salado-General Fund

05/10/22

Balance Sheet

Accrual Basis

As of April 30, 2022

	<u>Apr 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	1,057,835.18
1003 · Horizon Payroll xxx9962	50,043.65
1004 · Horizon Forfeiture xxx3514	6,387.20
1006 · Horizonx1297AllAbilitiesPlaygro	42,856.91
1099 · Petty Cash	100.00
Total Checking/Savings	<u>1,157,222.94</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,401.50
Total 1100 · Investments	<u>4,401.50</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	1,702.14
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>159,786.46</u>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	294,270.35
1206 · Due From Fund 200 - Hotel/Motel	25,200.16
Total 1205 · Due To/From Other Funds	<u>319,470.51</u>
Total Other Current Assets	<u>483,658.47</u>
Total Current Assets	<u>1,640,881.41</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>2,872,628.86</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	84,140.08
Other Current Liabilities	
2050 · Accrued Wages	34,113.41
2100 · Payroll Liabilities	12,932.56
2200 · Due to other funds	
2201 · Due to I&S	75,635.43
Total 2200 · Due to other funds	<u>75,635.43</u>
2300 · Unearned ARPA Grant Revenue	293,626.35

Village of Salado-General Fund

05/10/22

Balance Sheet

Accrual Basis

As of April 30, 2022

	<u>Apr 30, 22</u>
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	435,384.68
Total Current Liabilities	519,524.76
Total Liabilities	519,524.76
Equity	
3110 · Investments in Fixed Assets	1,231,747.45
32000 · Retained Earnings	820,892.51
Net Income	300,464.14
Total Equity	2,353,104.10
TOTAL LIABILITIES & EQUITY	<u>2,872,628.86</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 1,157,222.94
Investments	\$ 4,401.50
Receivables	\$ 479,256.97
Total Current Assets	\$ 1,640,881.41

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 84,140.08
Payroll Liabilities	\$ 12,932.56
Intergovernmental Payable	\$ 75,635.43
Deferred Revenues	\$ 300,599.71
Accrued Wages & Expenses	\$ 34,113.41
Total Liabilities	\$ 507,421.19

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 12,103.57
Committed Fund Balances	
Public Works	\$ 448,542.66
Future Grant Matches	\$ 280,339.16
Wastewater Operations	\$ 392,474.83
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ 1,133,460.22

Total Liabilities and Fund Balances	\$ 1,640,881.41
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Village of Salado-General Fund
Profit & Loss Budget Performance
April 2022

Ordinary Income/Expense	Apr 22	Oct '21 - Apr 22	Annual Budget	% of Budget
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	15,853.37	477,334.20	440,431.61	108.38%
4120 · Sales Tax Earned	42,333.54	422,678.34	650,772.00	64.95%
4130 · Mixed Beverages	2,270.39	21,151.26	25,000.00	84.61%
Total 4100 · Tax Revenue	60,457.30	921,163.80	1,116,203.61	82.53%
4150 · Franchise Fees				
4160 · Electric Franchise	781.72	114,351.81	135,000.00	84.71%
4165 · Telephone Franchise	15.99	5,786.20	20,000.00	28.93%
4170 · Waste Disposal Franchise Fee	247.17	11,089.68	20,000.00	55.45%
4175 · Cable Franchise	22.08	14,461.16	27,500.00	52.59%
4180 · Water Franchise	6,515.26	25,343.82	37,500.00	67.58%
Total 4150 · Franchise Fees	7,582.22	171,032.67	240,000.00	71.26%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	4,955.00	5,000.00	250.00	2,000.0%
4215 · Service Fees (Burn)	0.00	180.00	500.00	36.0%
4216 · Service Fees (Itinerant Vendor)	50.00	450.00	1,650.00	27.27%
4230 · Building Permit Fees	3,766.87	33,321.01	76,500.00	43.56%
4260 · Certificate of Occupancy	90.00	630.00	1,500.00	42.0%
4270 · Contractor Registration	3,250.00	8,920.00	7,000.00	127.43%
Total 4200 · Licenses, Permits, and Fees	12,111.87	48,501.01	87,400.00	55.49%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	2,012.00	12,087.00	19,800.00	61.05%
4315 · Zoning/Variances	0.00	625.00	1,100.00	56.82%
4320 · Pace Park Rental Fees	395.00	1,166.00	5,000.00	23.32%
4330 · LEOSE	0.00	768.83	910.00	84.49%
4340 · Crash Report Fees	42.20	156.20	250.00	62.48%
Total 4300 · Service Fees	2,449.20	14,803.03	27,060.00	54.7%
4700 · Investment and other income				
4780 · Interest Income	942.19	7,135.11	8,500.00	83.94%
4790 · Other Income	320.00	48,350.97	50,000.00	96.7%
Total 4700 · Investment and other income	1,262.19	55,486.08	58,500.00	94.85%
4400 · Fines and Forfeitures	3,647.00	18,797.78	47,500.00	39.57%
Total 4000 · GENERAL FUND REVENUE	87,509.78	1,229,784.37	1,576,663.61	78.0%
Total Income	87,509.78	1,229,784.37	1,576,663.61	78.0%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	14,092.80	75,161.60	122,138.00	61.54%
5102 · City Secretary Salary	7,778.40	39,638.24	67,654.96	58.59%
5103 · Assistant Village Administrator	7,500.00	23,750.00	65,000.00	36.54%
5121 · Payroll Tax- MC Admin	425.89	2,008.98	3,694.50	54.38%
5122 · Payroll Tax- SS Admin	1,821.01	8,590.09	15,797.16	54.38%

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

	Apr 22	Oct '21 - Apr 22	Annual Budget	% of Budget
5123 · Payroll Tax- TWC Admin	0.00	791.00	432.00	183.1%
5126 · TMRS Contributions- Admin	1,862.13	8,814.34	16,306.75	54.05%
5127 · Health Care- Admin	2,100.05	14,984.75	25,877.52	57.91%
5128 · Pay Comparability Adjustment	0.00	976.00	2,000.00	48.8%
Total 5100 · Personnel Services	35,580.28	174,715.00	318,900.89	54.79%
5200 · Services				
5201 · Meeting Expense	0.00	69.24	250.00	27.7%
5202 · Bell Co Health Srvcs Contracts	0.00	5,994.00	6,172.38	97.11%
5203 · Printing Expense	0.00	0.00	250.00	0.0%
5204 · Telephone	270.16	1,891.51	3,370.84	56.11%
5205 · Equipment - Leased / Rented	551.50	2,549.88	3,723.00	68.49%
5206 · Interest Exp/Bank Fees	41.05	371.05	650.00	57.09%
5207 · BELLCAD	0.00	6,011.50	10,500.00	57.25%
5214 · Utilities	338.44	2,586.16	5,100.00	50.71%
5215 · Janitorial	237.00	1,897.50	2,844.00	66.72%
Total 5200 · Services	1,438.15	21,370.84	32,860.22	65.04%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	3,465.00	33,410.00	50,500.00	66.16%
5216-4 · Profess Fees - Inspections	987.13	7,536.51	45,000.00	16.75%
5216-5 · Profess. Fees - Legal	1,614.00	27,804.85	35,000.00	79.44%
Total 5216 · Professional Fees	6,066.13	68,751.36	130,500.00	52.68%
5300 · Other Services & Charges				
5301 · Election Expenses	582.00	582.00	4,650.00	12.52%
5304 · Office Supplies	5.25	2,149.16	3,500.00	61.41%
5305 · Postage	1,574.39	2,157.51	2,750.00	78.46%
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	1,440.00	15,000.00	9.6%
5310 · Public Notices	92.00	1,665.50	3,000.00	55.52%
5311 · Insurance (TML Property & GL)	0.00	36,631.70	30,000.00	122.11%
5312 · Dues and Subscriptions	1,033.33	2,434.99	2,000.00	121.75%
5313 · Training & Travel	0.00	250.00	500.00	50.0%
5319 · Technology	1,731.50	18,930.50	19,919.00	95.04%
5320 · Special Projects	237.50	2,191.40	23,473.28	9.34%
Total 5300 · Other Services & Charges	5,255.97	69,372.76	105,542.28	65.73%
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	48,340.53	334,209.96	590,303.39	56.62%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,800.00	28,768.73	65,239.20	44.1%
5503 · Payroll Tax- MC Dev Svcs	69.60	417.15	945.97	44.1%
5504 · Payroll Tax- SS Dev Svcs	297.60	1,783.67	4,044.83	44.1%
5505 · Payroll Tax- TWC Dev Svcs	0.00	296.80	144.00	206.11%
5506 · TMRS Contributions- Dev Svcs	304.32	1,832.55	4,175.31	43.89%

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

	Apr 22	Oct '21 - Apr 22	Annual Budget	% of Budget
5507 · Health Care- Dev Svcs	734.73	5,029.42	8,625.84	58.31%
Total 5501 · Personnel Services	6,206.25	38,128.32	83,175.15	45.84%
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	2,610.00	16,298.11	12,500.00	130.39%
5703 · Engineering- Plat Review	0.00	26,829.93	10,000.00	268.3%
Total 5700 · Professional Fees	2,610.00	43,128.04	22,500.00	191.68%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	8,816.25	81,256.36	106,175.15	76.53%
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	17,631.77	57,075.28	79,034.68	72.22%
6203 · Salary- Sergeant	4,564.69	38,975.43	56,180.80	69.38%
6204 · Salary / Wages - Officers	14,312.07	91,449.01	200,075.20	45.71%
6205 · Officers - Overtime	2,723.39	12,182.22	7,000.00	174.03%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	568.87	2,895.41	4,861.71	59.56%
6208 · Payroll Tax- SS PD	2,432.38	12,380.27	20,788.02	59.56%
6209 · Payroll Tax- TWC PD	0.00	1,260.00	864.00	145.83%
6210 · TMRS Contributions- PD	2,487.30	12,710.23	21,458.60	59.23%
6211 · Health Care- PD	3,462.24	27,183.30	43,470.40	62.53%
Total 6201 · Personnel Services	48,182.71	256,111.15	438,233.41	58.44%
6212 · Services				
6213 · Telephone	609.50	4,798.21	7,750.68	61.91%
6214 · Utilities	172.25	1,647.12	3,500.00	47.06%
6215 · Janitorial	150.00	1,298.50	1,800.00	72.14%
6215.1 · Technology- PD	99.00	691.29	17,302.88	4.0%
Total 6212 · Services	1,030.75	8,435.12	30,353.56	27.79%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	1,574.85	1,500.00	104.99%
6219 · Auto Expenses	1,292.78	18,304.62	25,000.00	73.22%
6220 · Supplies	0.00	2,704.72	6,000.00	45.08%
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	0.00	4,135.60	8,140.00	50.81%
6224 · Animal Control	0.00	240.00	1,000.00	24.0%
Total 6216 · Other Services & Charges	1,292.78	28,337.18	42,940.00	65.99%
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
April 2022

	Apr 22	Oct '21 - Apr 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	50,506.24	345,169.60	591,737.22	58.33%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	800.00	5,600.00	9,600.00	58.33%
6552 · Prosecutor	310.00	7,636.29	5,000.00	152.73%
Total 6550 · Professional Fees	1,110.00	13,236.29	14,600.00	90.66%
6570 · Other Services & Charges				
6571 · Supplies	0.00	0.00	250.00	0.0%
6573 · Dues and Subscriptions	0.00	0.00	2,500.00	0.0%
6575 · Travel and Training	0.00	183.00	1,000.00	18.3%
Total 6570 · Other Services & Charges	0.00	183.00	3,750.00	4.88%
Total 6500 · Municipal Court	1,110.00	13,419.29	18,350.00	73.13%
Total 6000 · PUBLIC SAFETY DEPARTMENT	51,616.24	358,588.89	610,587.22	58.73%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	3,652.80	19,452.00	31,660.20	61.44%
7004 · Maintenance Worker- Overtime	0.00	159.81	3,500.00	4.57%
7005 · Payroll Tax- MC Maint	52.96	284.37	447.88	63.49%
7006 · Payroll Tax- SS Maint	226.47	1,215.93	1,915.06	63.49%
7007 · Payroll Tax- TWC Maint	42.97	252.00	144.00	175.0%
7008 · TMRS Contributions- Maint	231.60	1,248.53	1,976.83	63.16%
7009 · Healthcare- Maintenance	712.06	8,286.64	8,625.84	96.07%
Total 7001 · Personnel Services	4,918.86	30,899.28	48,269.81	64.01%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	250.00	0.0%
7017 · Telephone	196.59	714.41	540.00	132.3%
Total 7015 · Other Services & Charges	196.59	714.41	790.00	90.43%
Total 7000 · PUBLIC WORKS DEPARTMENT	5,115.45	31,613.69	49,059.81	64.44%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	171.65	1,210.55	1,750.00	69.17%
Total 8001 · Services	171.65	1,210.55	1,750.00	69.17%
8010 · Other Services & Charges				
8011 · Supplies	156.00	1,929.33	3,500.00	55.12%
8012 · Auto Expenses	0.00	0.00		
8014 · Contract Services	0.00	2,500.00	10,000.00	25.0%
Total 8010 · Other Services & Charges	156.00	4,429.33	13,500.00	32.81%
8030 · Capital Outlay- Parks	0.00	0.00	55,000.00	0.0%
Total 8000 · PARKS DEPARTMENT	327.65	5,639.88	70,250.00	8.03%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract Services	1,988.00	16,337.70	100,000.00	16.34%
9003 · Signage	0.00	1,438.43	5,000.00	28.77%
9006 · Street Supplies	1,182.94	3,812.59	2,500.00	152.5%

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

	Apr 22	Oct '21 - Apr 22	Annual Budget	% of Budget
Total 9001 · Other Services & Charges	3,170.94	21,588.72	107,500.00	20.08%
9050 · Services				
9051 · Utilities	1,577.40	11,417.08	30,000.00	38.06%
Total 9050 · Services	1,577.40	11,417.08	30,000.00	38.06%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	8,500.00	85,005.65	127,500.00	66.67%
Total 9500 · Capital Outlay	8,500.00	85,005.65	127,500.00	66.67%
Total 9000 · STREET DEPARTMENT	13,248.34	118,011.45	265,000.00	44.53%
Total GENERAL FUND EXPENDITURES	127,464.46	929,320.23	1,691,375.57	54.95%
Total Expense	127,464.46	929,320.23	1,691,375.57	54.95%
Net Ordinary Income	-39,954.68	300,464.14	-114,711.96	-261.93%
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	-39,954.68	300,464.14	0.00	100.0%

Village of Salado-General Fund
 Check Listing

Date	Num	Name	As of April 30, 2022	Memo	Amount
04/04/2022	Draft	Cirro Energy	Utilities: Electric		21.63
04/04/2022	Draft	Cirro Energy	Utilities: Electric		21.35
04/04/2022	Draft	Cirro Energy	Utilities: Electric		31.19
04/04/2022	Draft	Cirro Energy	Utilities: Electric		36.44
04/04/2022	Draft	Cirro Energy	Utilities: Electric		37.44
04/04/2022	Draft	Cirro Energy	Utilities: Electric		41.63
04/04/2022	Draft	Cirro Energy	Utilities: Electric		70.15
04/04/2022	Draft	Cirro Energy	Utilities: Electric		176.44
04/04/2022	Draft	Cirro Energy	Utilities: Electric		275.43
04/04/2022	Draft	Cirro Energy	Utilities: Electric		888.87
04/04/2022	Draft	Cirro Energy	Utilities: Electric		21.87
04/07/2022	4105	Emily Alvarez	Refund for Citation Paid to Wrong Court		336.00
04/07/2022	4106	McPartland, Cara F	Reimbursement- Mailing Supplies		5.25
04/07/2022	4101	Extraco Technology	Monthly IT Support		1,292.50
04/07/2022	4102	Kristi Stegall	Accounting Services March 2022		3,220.00
04/07/2022	4103	Salado Village Voice Newspaper	Public Notice of Enactment 2022-03		60.50
04/07/2022	4104	Salado Water Supply Corporation	Utilities: Water		584.39
04/08/2022	4107	Susan Terry	Registration Fee- 2022 Keep Texas Beautiful Conference, First Half		237.50
04/08/2022	4108	Christi Carlson	Refund of Pace Park Deposit		100.00
04/11/2022	Draft	Cirro Energy	Utilities: Electric		43.00
04/13/2022	4109	Municode	Website Base Features		4,900.00
04/13/2022	4110	Texas Facilities Commission	R&M Supplies		440.00
04/13/2022	4111	Bureau Veritas	Inspection Services: March 2022		1,761.79
04/21/2022	4113	Bickerstaff Heath Delgado Acosta LLP	Legal Services		9,629.85
04/21/2022	4114	Eagle Disposal	Utilities: Waste Disposal		112.50
04/21/2022	4115	Folkerson Communications	Service Call		160.00
04/21/2022	4116	Fuelman	PD- Fuel Purchased		892.54
04/21/2022	4117	Grande Communications Network LLC	Telephone/Internet		218.08
04/21/2022	4118	Keith's Ace Hardware	R&M Supplies		318.99
04/21/2022	4119	Lowe's	R&M Supplies		281.62
04/21/2022	4120	Salado Village Voice Newspaper	Public Notice		78.00
04/21/2022	4122	Verizon Wireless	Village Cell Phones		659.27
04/21/2022	4123	Village Landscape & Design	Contracted Services- Mowing		1,188.00
04/21/2022	4125	Kristina Yates	Refund JP2CT Citation Paid to Wrong Court		237.00
04/21/2022	4112	COBAN Technologies, Inc.	PD Supplies: Body Camera Package		560.00
04/29/2022	4126	State Comptroller	1st QTR 2022 State Criminal Costs & Fees		4,658.80
04/29/2022	4127	Card Service Center	February Credit Card Transactions		3,043.98
04/29/2022	4128	Grande Communications Network LLC	PD Telephone and Internet		196.75
04/29/2022	4129	Salado Water Supply Corporation	Utilities: Water		554.90
					37,393.65
					37,393.65

Village of Salado, Hotel-Motel Fund

Balance Sheet

As of April 30, 2022

	<u>Apr 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	274,619.15
Other Current Assets	
1200 · AR Taxes	60,462.91
1100 · Investments	
1120 · TexPool	<u>5,273.04</u>
Total 1100 · Investments	5,273.04
1500 · Petty Cash	<u>100.00</u>
Total Other Current Assets	<u>65,835.95</u>
Total Current Assets	<u>340,455.10</u>
TOTAL ASSETS	<u>340,455.10</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	190.00
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	<u>25,200.16</u>
Total 2200 · Due To Other Funds	25,200.16
Total Other Current Liabilities	<u>36,574.26</u>
Total Current Liabilities	<u>36,764.26</u>
Total Liabilities	36,764.26
Equity	
32000 · Retained Earnings	304,789.12
Net Income	<u>-1,098.28</u>
Total Equity	<u>303,690.84</u>
TOTAL LIABILITIES & EQUITY	<u>340,455.10</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 274,719.15
Investments	\$ 5,273.04
Receivables	\$ 60,462.91
Total Current Assets	<u><u>\$ 340,455.10</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 190.00
Intergovernmental Payable	\$ 25,200.16
Accrued Wages	\$ 4,699.10
Total Liabilities	<u><u>\$ 30,089.26</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 30,369.08
Committed Fund Balance- Tourism Division Operations	\$ 273,321.76
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 310,365.84</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 340,455.10</u></u>
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Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance

April 2022

	Apr 22	Oct '21 - Apr 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	44,725.29	179,631.66	240,000.00	74.85%
4300 · Other Income	195.10	3,069.46		
Total 4000 · HOT FUND REVENUE	44,920.39	182,701.12	247,000.00	73.97%
Total Income	44,920.39	182,701.12	247,000.00	73.97%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	7,212.72	38,409.20	62,525.85	61.43%
5003 · Wages- Visitors Ctr Coordinator	4,039.20	20,632.80	35,000.00	58.95%
5004 · Payroll Tax- MC	163.15	858.06	1,414.12	60.68%
5005 · Payroll Tax- SS	697.62	3,668.96	6,046.60	60.68%
5006 · Payroll Tax- TWC	25.80	606.48	288.00	210.58%
5007 · TMRS Contribution	713.37	3,520.43	6,248.65	56.34%
5008 · Health Care	1,252.86	11,814.29	17,019.08	69.42%
Total 5001 · Personnel Services	14,104.72	79,510.22	128,542.30	61.86%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,517.00	10,619.00	18,204.00	58.33%
5052 · Marketing	6,254.00	44,300.14	70,000.00	63.29%
5053 · Office Supplies	10.00	130.34	500.00	26.07%
5054 · Arts- Public Art League	0.00	100.00	20,000.00	0.5%
5055 · Printing	0.00	0.00	3,500.00	0.0%
5056 · Postage	0.00	47.04	1,500.00	3.14%
5057 · Dues & Subscriptions	391.00	1,399.00	2,500.00	55.96%
5058 · Travel & Training	644.55	2,040.66	3,000.00	68.02%
5059 · Vehicle Maintenance	0.00	0.00	1,000.00	0.0%
5061 · Community Grant Program	1,500.00	32,000.00	35,000.00	91.43%
Total 5050 · Other Charges & Services	10,316.55	90,636.18	155,204.00	58.4%
5100 · Capital Outlay				
5110 · Capital Outlay- Equipment	0.00	13,653.00		
Total 5100 · Capital Outlay	0.00	13,653.00		
Total 5000 · HOT FUND EXPENDITURES	24,421.27	183,799.40	283,746.30	64.78%
Total Expense	24,421.27	183,799.40	283,746.30	64.78%
Net Ordinary Income	20,499.12	-1,098.28	-36,746.30	2.99%
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	20,499.12	-1,098.28	0.00	100.0%

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

Date	Num	Name	Memo	Amount
04/07/2022	1731	Greenspring Media	Meet Texas Publication- Display and Listing Ads	1,500.00
04/07/2022	1732	Salado Village Voice	Ads in Jewel Publication	925.00
04/07/2022	1733	Texas Society of Assoc. Executives	Membership Dues	495.00
04/21/2022	1734	AJR Media Group	TourTexas.com Destination Content Plan- Renewal	3,979.00
04/21/2022	1735	BMI	Music License	391.00
04/21/2022	1736	FM 158 Land, Ltd.	Digital Advertising	3,000.00
04/21/2022	1737	M&D Business Services	Postcards/Flyers	301.96
04/21/2022	1738	Pamela Anderson	Travel Reimbursement	269.37
04/21/2022	1739	SignAd Outdoor	Advertising Lease Space 04/04/22 - 04/01/22	1,200.00
04/22/2022	1740	Salado Legacy, Inc.	Community Grant Program Funding	2,250.00
04/22/2022	1741	Salado Chamber of Commerce	Community Grant Program Funding	2,250.00
				<u>16,561.33</u>
				<u>16,561.33</u>

Village of Salado- 400 Wastewater System Revenue

05/10/22

Balance Sheet

Accrual Basis

As of April 30, 2022

	<u>Apr 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	25,434.72
Accounts Receivable	28,946.47
Other Current Assets	
Accounts Receivable- Sewer Conn	18,792.00
Total Other Current Assets	<u>18,792.00</u>
Total Current Assets	<u>73,173.19</u>
TOTAL ASSETS	<u>73,173.19</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	49.78
Other Current Liabilities	
Accrued Interest	21,203.00
Due to General Fund	294,270.35
Total Other Current Liabilities	<u>315,473.35</u>
Total Current Liabilities	<u>315,523.13</u>
Total Liabilities	315,523.13
Equity	
Retained Earnings	-161,988.76
Net Income	-80,361.18
Total Equity	<u>-242,349.94</u>
TOTAL LIABILITIES & EQUITY	<u>73,173.19</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 25,434.72
Receivables	\$ 47,738.47
Total Current Assets	<u>\$ 73,173.19</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 49.78
Accrued Interest	\$ 21,203.00
Intergovernmental Payable	\$ 294,270.35
Total Liabilities	<u>\$ 315,523.13</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (242,349.94)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ (242,349.94)</u>

Total Liabilities and Fund Balances	<u>\$ 73,173.19</u>
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Village of Salado- 400 Wastewater System Revenue
Profit & Loss Budget Performance
 April 2022

	Apr 22	Oct '21 - Apr 22	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
Monthly Service Fees	23,640.01	116,652.19	253,808.52	45.96%
Interest Income	2.61	18.95	35.00	54.14%
Total Income	23,642.62	116,671.14	253,843.52	45.96%
Expense				
Misc	0.00	1,460.00		
Bank Service Charge	0.00	0.00	1.00	0.0%
Maintenance Contractor	14,776.67	108,646.67	160,920.00	67.52%
Professional Fees- Engineering	0.00	22,185.01		
Repairs	0.00	34,550.27	10,091.31	342.38%
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	506.71	27,721.46	54,549.73	50.82%
Utilities- Water	169.29	1,218.91	2,031.48	60.0%
Total Utilities	676.00	28,940.37	56,581.21	51.15%
Total Expense	15,452.67	197,032.32	253,843.52	77.62%
Net Ordinary Income	8,189.95	-80,361.18	0.00	100.0%
Net Income	8,189.95	-80,361.18	0.00	100.0%

Village of Salado- 400 Wastewater System Revenue

Check Listing

As of April 30, 2022

Date	Num	Name	Memo	Amount
04/07/2022	100231	CH2MHILL OMI	Contracted Services- May 2022	14,776.67
04/07/2022	100232	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well	51.68
04/07/2022	100233	Salado Water Supply Corporation	Utilities: Water	169.29
04/25/2022	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts	456.93
04/29/2022	100234	Salado Water Supply Corporation	Utilities: Water	169.29
04/29/2022	100235	CH2MHILL OMI	Contracted Services- JUne 2022	7,886.39
				<u>23,510.25</u>
				<u>23,510.25</u>

Village of Salado- 500 Wastewater Customer Deposits

05/10/22

Balance Sheet

Accrual Basis

As of April 30, 2022

	<u>Apr 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	10,569.12
Total Current Assets	<u>10,569.12</u>
TOTAL ASSETS	<u>10,569.12</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	10,830.00
Total Other Current Liabilities	<u>10,830.00</u>
Total Current Liabilities	<u>10,830.00</u>
Total Liabilities	10,830.00
Equity	
Retained Earnings	-266.92
Net Income	6.04
Total Equity	<u>-260.88</u>
TOTAL LIABILITIES & EQUITY	<u>10,569.12</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2021 through April 2022

	<u>Oct '21 - Apr 22</u>
Ordinary Income/Expense	
Income	
Interest Income	12.20
Total Income	12.20
Net Ordinary Income	12.20
Net Income	<u><u>12.20</u></u>

Village of Salado- 500 Wastewater Customer Deposits
Check Listing
As of April 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

05/10/22

Balance Sheet

Accrual Basis

As of April 30, 2022

	<u>Apr 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	25,274.28
1003 · Horizon '18 Bond Proceeds x9230	394,673.36
Total Checking/Savings	<u>419,947.64</u>
Total Current Assets	419,947.64
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>10,432,764.44</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2900 · Restricted Impact Fees	14,222.34
Total Other Current Liabilities	<u>14,222.34</u>
Total Current Liabilities	14,222.34
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	8,044,222.34
Equity	
3110 · Investments in Fixed Assets	1,532,817.00
32000 · Unrestricted Net Assets	660,091.78
Net Income	195,633.32
Total Equity	<u>2,388,542.10</u>
TOTAL LIABILITIES & EQUITY	<u>10,432,764.44</u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2021 through April 2022

	<u>Oct '21 - Apr 22</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	<u>3,413.83</u>
Total Income	3,413.83
Expense	
6162 · Construction-Lines/Lift Station	<u>257,780.51</u>
Total Expense	<u>257,780.51</u>
Net Ordinary Income	-254,366.68
Other Income/Expense	
Other Income	
9700 · Transfers In- Series 2015 Bonds	<u>450,000.00</u>
Total Other Income	<u>450,000.00</u>
Net Other Income	<u>450,000.00</u>
Net Income	<u><u>195,633.32</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of April 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

05/10/22

Balance Sheet

Accrual Basis

As of April 30, 2022

	<u>Apr 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	122,585.47
Other Current Assets	
1200 · Due To/From General Fund	75,635.43
1215 · Property Tax Receivable	<u>13,016.79</u>
Total Other Current Assets	<u>88,652.22</u>
Total Current Assets	<u>211,237.69</u>
TOTAL ASSETS	<u>211,237.69</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>55,928.17</u>
Total Equity	<u>199,779.97</u>
TOTAL LIABILITIES & EQUITY	<u>211,237.69</u>

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

	Apr 22	Oct '21 - Apr 22	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	24,312.46	731,867.23	675,403.56	108.36%
4100 · Interest Income	97.32	820.20	3,500.00	23.43%
Total Income	24,409.78	732,687.43	678,903.56	107.92%
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	0.00	676,759.26	754,437.00	89.7%
Net Ordinary Income	24,409.78	55,928.17	-75,533.44	-74.04%
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	24,409.78	55,928.17	3,316.21	1,686.51%

Village of Salado - 300 Interest and Sinking Fund

Check Listing

As of April 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>