

Village of Salado-General Fund

06/13/22

Balance Sheet

Accrual Basis

As of May 31, 2022

	<u>May 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	1,099,204.04
1003 · Horizon Payroll xxx9962	50,048.83
1004 · Horizon Forfeiture xxx3514	6,387.20
1006 · Horizonx1297AllAbilitiesPlaygro	42,860.67
1099 · Petty Cash	100.00
Total Checking/Savings	<u>1,198,600.74</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	340.61
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>158,424.93</u>
1205 · Due To/From Other Funds	
1225 · Due to WW Cust Deposit Fund	-100.00
1224 · Due From WW Operations	297,443.32
1206 · Due From Fund 200 - Hotel/Motel	35,258.79
Total 1205 · Due To/From Other Funds	<u>332,602.11</u>
Total Other Current Assets	<u>495,428.54</u>
Total Current Assets	<u>1,694,029.28</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>2,925,776.73</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	53,578.57
Other Current Liabilities	
2050 · Accrued Wages	34,113.41
2100 · Payroll Liabilities	8,677.76
2200 · Due to other funds	
2201 · Due to I&S	88,360.83
Total 2200 · Due to other funds	<u>88,360.83</u>
2300 · Unearned ARPA Grant Revenue	293,626.35
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	6,973.36

Village of Salado-General Fund

06/13/22

Balance Sheet

Accrual Basis

As of May 31, 2022

	<u>May 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>443,855.28</u>
Total Current Liabilities	<u>497,433.85</u>
Total Liabilities	497,433.85
Equity	
3110 · Investments in Fixed Assets	1,231,747.45
32000 · Retained Earnings	820,892.51
Net Income	<u>375,702.92</u>
Total Equity	<u>2,428,342.88</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,925,776.73</u></u>

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

Current Assets:

Cash and Cash Equivalents	\$ 1,198,600.74
Investments	\$ 4,401.50
Receivables	\$ 491,027.04
Total Current Assets	\$ 1,694,029.28

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 53,578.57
Payroll Liabilities	\$ 8,677.76
Intergovernmental Payable	\$ 88,360.83
Deferred Revenues	\$ 300,599.71
Accrued Wages & Expenses	\$ 34,113.41
Total Liabilities	\$ 485,330.28

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 12,103.57
Committed Fund Balances	
Public Works	\$ 478,638.17
Future Grant Matches	\$ 299,148.86
Wastewater Operations	\$ 418,808.40
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ 1,208,699.00

Total Liabilities and Fund Balances	\$ 1,694,029.28
--	------------------------

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

	May 22	Oct '21 - May 22	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	8,371.66	485,705.86	440,431.61	110.28%
4120 · Sales Tax Earned	78,524.56	501,202.90	650,772.00	77.02%
4130 · Mixed Beverages	2,915.47	24,066.73	25,000.00	96.27%
Total 4100 · Tax Revenue	89,811.69	1,010,975.49	1,116,203.61	90.57%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	114,351.81	135,000.00	84.71%
4165 · Telephone Franchise	2,628.52	8,414.72	20,000.00	42.07%
4170 · Waste Disposal Franchise Fee	2,363.24	13,452.92	20,000.00	67.27%
4175 · Cable Franchise	7,849.12	22,310.28	27,500.00	81.13%
4180 · Water Franchise	0.00	25,343.82	37,500.00	67.58%
Total 4150 · Franchise Fees	12,840.88	183,873.55	240,000.00	76.61%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	0.00	5,000.00	250.00	2,000.0%
4215 · Service Fees (Burn)	20.00	200.00	500.00	40.0%
4216 · Service Fees (Itinerant Vendor)	300.00	750.00	1,650.00	45.46%
4230 · Building Permit Fees	60,629.17	93,950.18	76,500.00	122.81%
4260 · Certificate of Occupancy	180.00	810.00	1,500.00	54.0%
4270 · Contractor Registration	1,720.00	10,640.00	7,000.00	152.0%
Total 4200 · Licenses, Permits, and Fees	62,849.17	111,350.18	87,400.00	127.4%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	0.00	12,087.00	19,800.00	61.05%
4315 · Zoning/Variances	340.00	965.00	1,100.00	87.73%
4320 · Pace Park Rental Fees	0.00	1,166.00	5,000.00	23.32%
4330 · LEOSE	0.00	768.83	910.00	84.49%
4340 · Crash Report Fees	24.00	180.20	250.00	72.08%
Total 4300 · Service Fees	364.00	15,167.03	27,060.00	56.05%
4700 · Investment and other income				
4780 · Interest Income	1,020.52	8,155.63	8,500.00	95.95%
4790 · Other Income	18,148.03	66,499.00	50,000.00	133.0%
Total 4700 · Investment and other income	19,168.55	74,654.63	58,500.00	127.62%
4400 · Fines and Forfeitures				
	2,690.08	21,487.86	47,500.00	45.24%
Total 4000 · GENERAL FUND REVENUE	187,724.37	1,417,508.74	1,576,663.61	89.91%
Total Income	187,724.37	1,417,508.74	1,576,663.61	89.91%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	9,395.20	84,556.80	122,138.00	69.23%
5102 · City Secretary Salary	5,185.60	44,823.84	67,654.96	66.25%
5103 · Assistant Village Administrator	5,000.00	28,750.00	65,000.00	44.23%
5121 · Payroll Tax- MC Admin	283.92	2,292.90	3,694.50	62.06%
5122 · Payroll Tax- SS Admin	1,214.01	9,804.10	15,797.16	62.06%

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

	May 22	Oct '21 - May 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	10,055.76	16,306.75	61.67%
5127 · Health Care- Admin	2,226.47	17,211.22	25,877.52	66.51%
5128 · Pay Comparability Adjustment	0.00	976.00	2,000.00	48.8%
Total 5100 · Personnel Services	24,546.62	199,261.62	318,900.89	62.48%
5200 · Services				
5201 · Meeting Expense	89.48	158.72	250.00	63.49%
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	271.50	2,163.01	3,370.84	64.17%
5205 · Equipment - Leased / Rented	317.80	2,867.68	3,723.00	77.03%
5206 · Interest Exp/Bank Fees	37.32	408.37	650.00	62.83%
5207 · BELLCAD	3,098.75	9,110.25	10,500.00	86.76%
5214 · Utilities	477.94	3,064.10	5,100.00	60.08%
5215 · Janitorial	237.00	2,134.50	2,844.00	75.05%
Total 5200 · Services	4,529.79	25,900.63	32,860.22	78.82%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	3,150.00	36,560.00	50,500.00	72.4%
5216-4 · Profess Fees - Inspections	19,637.76	27,174.27	45,000.00	60.39%
5216-5 · Profess. Fees - Legal	2,648.00	30,452.85	35,000.00	87.01%
Total 5216 · Professional Fees	25,435.76	94,187.12	130,500.00	72.17%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	582.00	4,650.00	12.52%
5304 · Office Supplies	267.06	2,416.22	3,500.00	69.04%
5305 · Postage	38.60	2,196.11	2,750.00	79.86%
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	500.00	1,940.00	15,000.00	12.93%
5310 · Public Notices	248.00	1,913.50	3,000.00	63.78%
5311 · Insurance (TML Property & GL)	0.00	36,631.70	30,000.00	122.11%
5312 · Dues and Subscriptions	16.23	2,451.22	2,000.00	122.56%
5313 · Training & Travel	0.00	250.00	500.00	50.0%
5319 · Technology	1,411.50	20,342.00	19,919.00	102.12%
5320 · Special Projects	0.00	2,191.40	23,473.28	9.34%
Total 5300 · Other Services & Charges	2,481.39	71,854.15	105,542.28	68.08%
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	56,993.56	391,203.52	590,303.39	66.27%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	3,200.00	31,968.73	65,239.20	49.0%
5503 · Payroll Tax- MC Dev Svcs	46.40	463.55	945.97	49.0%
5504 · Payroll Tax- SS Dev Svcs	198.40	1,982.07	4,044.83	49.0%
5505 · Payroll Tax- TWC Dev Svcs	0.00	296.80	144.00	206.11%
5506 · TMRS Contributions- Dev Svcs	202.88	2,035.43	4,175.31	48.75%

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

	May 22	Oct '21 - May 22	Annual Budget	% of Budget
5507 · Health Care- Dev Svcs	734.73	5,764.15	8,625.84	66.82%
Total 5501 · Personnel Services	4,382.41	42,510.73	83,175.15	51.11%
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	4,513.14	20,811.25	12,500.00	166.49%
5703 · Engineering- Plat Review	683.44	27,513.37	10,000.00	275.13%
Total 5700 · Professional Fees	5,196.58	48,324.62	22,500.00	214.78%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	9,578.99	90,835.35	106,175.15	85.55%
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	0.00	57,075.28	79,034.68	72.22%
6203 · Salary- Sergeant	4,321.60	43,297.03	56,180.80	77.07%
6204 · Salary / Wages - Officers	11,541.32	102,990.33	200,075.20	51.48%
6205 · Officers - Overtime	2,207.24	14,389.46	7,000.00	205.56%
6206 · Longevity & Certif Pay	0.00	0.00	4,500.00	0.0%
6207 · Payroll Tax- MC PD	262.02	3,157.43	4,861.71	64.95%
6208 · Payroll Tax- SS PD	1,120.35	13,500.62	20,788.02	64.94%
6209 · Payroll Tax- TWC PD	0.00	1,260.00	864.00	145.83%
6210 · TMRS Contributions- PD	1,145.64	13,855.87	21,458.60	64.57%
6211 · Health Care- PD	3,720.16	30,903.46	43,470.40	71.09%
Total 6201 · Personnel Services	24,318.33	280,429.48	438,233.41	63.99%
6212 · Services				
6213 · Telephone	609.64	5,407.85	7,750.68	69.77%
6214 · Utilities	184.35	1,831.47	3,500.00	52.33%
6215 · Janitorial	150.00	1,448.50	1,800.00	80.47%
6215.1 · Technology- PD	99.00	790.29	17,302.88	4.57%
Total 6212 · Services	1,042.99	9,478.11	30,353.56	31.23%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	1,574.85	1,500.00	104.99%
6219 · Auto Expenses	1,754.92	21,541.37	25,000.00	86.17%
6220 · Supplies	0.00	2,746.72	6,000.00	45.78%
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	960.00	1,200.00	1,000.00	120.0%
Total 6216 · Other Services & Charges	2,714.92	32,575.93	42,940.00	75.86%
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
May 2022

	May 22	Oct '21 - May 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	28,076.24	374,769.67	591,737.22	63.33%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	800.00	6,400.00	9,600.00	66.67%
6552 · Prosecutor	2,002.35	9,638.64	5,000.00	192.77%
Total 6550 · Professional Fees	2,802.35	16,038.64	14,600.00	109.85%
6570 · Other Services & Charges				
6571 · Supplies	0.00	0.00	250.00	0.0%
6573 · Dues and Subscriptions	2,500.21	2,500.21	2,500.00	100.01%
6575 · Travel and Training	50.00	233.00	1,000.00	23.3%
Total 6570 · Other Services & Charges	2,550.21	2,733.21	3,750.00	72.89%
Total 6500 · Municipal Court	5,352.56	18,771.85	18,350.00	102.3%
Total 6000 · PUBLIC SAFETY DEPARTMENT	33,428.80	393,541.52	610,587.22	64.45%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,435.20	21,887.20	31,660.20	69.13%
7004 · Maintenance Worker- Overtime	0.00	159.81	3,500.00	4.57%
7005 · Payroll Tax- MC Maint	35.31	319.68	447.88	71.38%
7006 · Payroll Tax- SS Maint	150.98	1,366.91	1,915.06	71.38%
7007 · Payroll Tax- TWC Maint	0.00	252.00	144.00	175.0%
7008 · TMRS Contributions- Maint	154.40	1,402.93	1,976.83	70.97%
7009 · Healthcare- Maintenance	732.62	9,019.26	8,625.84	104.56%
Total 7001 · Personnel Services	3,508.51	34,407.79	48,269.81	71.28%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	250.00	0.0%
7017 · Telephone	302.70	1,017.11	540.00	188.35%
Total 7015 · Other Services & Charges	302.70	1,017.11	790.00	128.75%
Total 7000 · PUBLIC WORKS DEPARTMENT	3,811.21	35,424.90	49,059.81	72.21%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	300.20	1,510.75	1,750.00	86.33%
Total 8001 · Services	300.20	1,510.75	1,750.00	86.33%
8010 · Other Services & Charges				
8011 · Supplies	85.00	2,014.33	3,500.00	57.55%
8014 · Contract Services	0.00	2,500.00	10,000.00	25.0%
Total 8010 · Other Services & Charges	85.00	4,514.33	13,500.00	33.44%
8030 · Capital Outlay- Parks	0.00	0.00	55,000.00	0.0%
Total 8000 · PARKS DEPARTMENT	385.20	6,025.08	70,250.00	8.58%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract Services	4,752.00	21,089.70	100,000.00	21.09%
9003 · Signage	0.00	1,438.43	5,000.00	28.77%
9006 · Street Supplies	319.98	4,184.03	2,500.00	167.36%
Total 9001 · Other Services & Charges	5,071.98	26,712.16	107,500.00	24.85%

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

	May 22	Oct '21 - May 22	Annual Budget	% of Budget
9050 · Services				
9051 · Utilities	1,640.56	13,057.64	30,000.00	43.53%
Total 9050 · Services	1,640.56	13,057.64	30,000.00	43.53%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	0.00	85,005.65	127,500.00	66.67%
Total 9500 · Capital Outlay	0.00	85,005.65	127,500.00	66.67%
Total 9000 · STREET DEPARTMENT	6,712.54	124,775.45	265,000.00	47.09%
Total GENERAL FUND EXPENDITURES	110,910.30	1,041,805.82	1,691,375.57	61.6%
Total Expense	110,910.30	1,041,805.82	1,691,375.57	61.6%
Net Ordinary Income	76,814.07	375,702.92	-114,711.96	-327.52%
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	76,814.07	375,702.92	0.00	100.0%

Village of Salado-General Fund
Check Listing
As of May 31, 2022

Date	Num	Name	Memo	Amount
05/02/2022	4130	Bickerstaff Heath Delgado Acosta LLP	Legal Services	1,924.00
05/02/2022	4131	Clifford Lee Coleman	Judicial Services for April 2022	800.00
05/02/2022	4132	Folkerson Communications	Service Call	160.00
05/02/2022	4133	ICMA Membership Renewals	ICMA Membership Renewal- Don Ferguson	1,017.10
05/02/2022	4134	InHouse Systems, Inc.	Alarm System Monthly Fee	79.80
05/02/2022	4135	Jani-King of Austin	May 2022 Contracted Services	387.00
05/02/2022	4136	Kristi Stegall	Accounting Services April 2022	3,465.00
05/02/2022	4137	MRB Group	West Village Road Concept Plan	2,610.00
05/02/2022	4138	Salado Village Voice Newspaper	Public Notices	674.00
05/02/2022	4139	Tyler Technologies	Court Case Mgmt Software- Maintenance and TylerU Support	2,500.21
05/02/2022	4140	Xerox Financial Services	Copier Lease Payment- April and May	551.50
05/03/2022	4141	LC Paving & Construction, LLC	Valve Repair and Line/Concrete Tear Out and Repair	8,500.00
05/04/2022	Draft	Cirro Energy	Utilities- Electric	20.33
05/04/2022	Draft	Cirro Energy	Utilities- Electric	21.35
05/04/2022	Draft	Cirro Energy	Utilities- Electric	31.19
05/04/2022	Draft	Cirro Energy	Utilities- Electric	33.90
05/04/2022	Draft	Cirro Energy	Utilities- Electric	37.44
05/04/2022	Draft	Cirro Energy	Utilities- Electric	41.63
05/04/2022	Draft	Cirro Energy	Utilities- Electric	70.15
05/04/2022	Draft	Cirro Energy	Utilities- Electric	68.38
05/04/2022	Draft	Cirro Energy	Utilities- Electric	191.90
05/04/2022	Draft	Cirro Energy	Utilities- Electric	888.87
05/04/2022	Draft	Cirro Energy	Utilities- Electric	22.24
05/09/2022	4142	Kasberg, Patrick & Associates	Engineering Services	38,287.99
05/09/2022	Draft	Intuit	Office Supplies	35.19
05/11/2022	Draft	Cirro Energy	Utilities- Electric	39.87
05/12/2022	4152	Dalton McKay	Refund Overpayment on Citation	2.00
05/12/2022	4143	Bureau Veritas	Inspection Services: April 2022	987.13
05/12/2022	4144	Extraco Technology	Monthly IT Support	1,292.50
05/12/2022	4145	Fuelman	PD- Fuel Purchased	1,285.78
05/12/2022	4146	Grande Communications Network LLC	Telephone/Internet	218.01
05/12/2022	4147	Jason Deckman	Photo Project- 2022 Website Update	500.00
05/12/2022	4148	Keith's Ace Hardware	R&M Supplies	497.76
05/12/2022	4149	The Arbor Barber	Emergency Tree Removal on Van Bibber	800.00
05/12/2022	4150	TML MultiState Intergovernmental	Employee Health Care Premiums	20,483.70
05/12/2022	4151	Verizon Wireless	Village Cell Phones	661.49
05/19/2022	4158	Ybarra, Stacey L	Reimbursement- Donuts	10.88
05/19/2022	4153	Eagle Disposal	Utilities- Waste Disposal	112.50
05/19/2022	4154	Firestone	PD Vehicle Repairs- 20 Tahoe Tire Package	1,481.83
05/19/2022	4155	Salado Village Voice Newspaper	Public Notices	128.00
05/19/2022	4156	TxTag	Travel Expense	87.20
05/19/2022	4157	Village Landscape & Design	Mowing Service	4,752.00
05/23/2022	4159	Alison Frank	Village Staff Photos	75.00
05/23/2022	4160	Clifford Lee Coleman	Judicial Services for May 2022	800.00
05/23/2022	4161	MRB Group	West Village Road Concept Plan	4,350.00
				<u>100,984.82</u>
				<u><u>100,984.82</u></u>

Village of Salado, Hotel-Motel Fund

Balance Sheet

As of May 31, 2022

	<u>May 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	281,073.97
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	65,835.95
Total Current Assets	<u>346,909.92</u>
TOTAL ASSETS	<u>346,909.92</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	4,327.36
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>35,258.79</u>
Total 2200 · Due To Other Funds	35,258.79
Total Other Current Liabilities	<u>46,632.89</u>
Total Current Liabilities	50,960.25
Total Liabilities	50,960.25
Equity	
32000 · Retained Earnings	304,789.12
Net Income	<u>-8,839.45</u>
Total Equity	295,949.67
TOTAL LIABILITIES & EQUITY	<u>346,909.92</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 281,173.97
Investments	\$ 5,273.04
Receivables	\$ 60,462.91
Total Current Assets	<u><u>\$ 346,909.92</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 4,327.36
Intergovernmental Payable	\$ 35,258.79
Accrued Wages	\$ 4,699.10
Total Liabilities	<u><u>\$ 44,285.25</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 29,594.97
Committed Fund Balance- Tourism Division Operations	\$ 266,354.70
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 302,624.67</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 346,909.92</u></u>
--	-----------------------------

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

May 2022

	May 22	Oct '21 - May 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	12,299.00	191,930.66	240,000.00	79.97%
4300 · Other Income	238.82	3,308.28		
Total 4000 · HOT FUND REVENUE	12,537.82	195,238.94	247,000.00	79.04%
Total Income	12,537.82	195,238.94	247,000.00	79.04%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	4,808.48	43,217.68	62,525.85	69.12%
5003 · Wages- Visitors Ctr Coordinator	2,692.80	23,265.60	35,000.00	66.47%
5004 · Payroll Tax- MC	108.77	966.83	1,414.12	68.37%
5005 · Payroll Tax- SS	465.07	4,134.03	6,046.60	68.37%
5006 · Payroll Tax- TWC	0.00	606.48	288.00	210.58%
5007 · TMRS Contribution	475.58	3,996.01	6,248.65	63.95%
5008 · Health Care	1,567.93	13,382.22	17,019.08	78.63%
Total 5001 · Personnel Services	10,118.63	89,568.85	128,542.30	69.68%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,517.00	12,136.00	18,204.00	66.67%
5052 · Marketing	4,559.00	50,148.50	70,000.00	71.64%
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	3,200.00	3,200.00	3,500.00	91.43%
5056 · Postage	0.00	47.04	1,500.00	3.14%
5057 · Dues & Subscriptions	0.00	1,399.00	2,500.00	55.96%
5058 · Travel & Training	0.00	2,040.66	3,000.00	68.02%
5059 · Vehicle Maintenance	0.00	0.00	1,000.00	0.0%
5061 · Community Grant Program	-500.00	31,500.00	35,000.00	90.0%
Total 5050 · Other Charges & Services	8,776.00	100,701.54	155,204.00	64.88%
5100 · Capital Outlay				
5110 · Capital Outlay- Equipment	155.00	13,808.00		
Total 5100 · Capital Outlay	155.00	13,808.00		
Total 5000 · HOT FUND EXPENDITURES	19,049.63	204,078.39	283,746.30	71.92%
Total Expense	19,049.63	204,078.39	283,746.30	71.92%
Net Ordinary Income	-6,511.81	-8,839.45	-36,746.30	24.06%
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	-6,511.81	-8,839.45	0.00	100.0%

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

Date	Num	Name	Memo	Credit
05/02/2022	1742	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
05/02/2022	1743	Signs & Banners	Yard Signs, Vinyl Letting for Carts	190.00
05/12/2022	1744	McCain's Bakery & Cafe	SCAD ART SHOW- Catering 100 X \$5.00	500.00
05/19/2022	1745	SignAd Outdoor	Advertising Lease Space 05/02/22 - 05/29/22	1,200.00
05/19/2022	1746	Visit Widget LLC	Website Hosting & Support	409.00
05/23/2022	1747	FM 158 Land, Ltd.	Digital Advertising	1,000.00
05/23/2022	1748	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
05/23/2022	1749	Studio W Designs	Mobile Ads, Revisions to Visitors Guide	250.00
				<u>6,583.00</u>
				<u>6,583.00</u>

Village of Salado- 400 Wastewater System Revenue

Balance Sheet

As of May 31, 2022

	<u>May 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	23,804.41
Accounts Receivable	30,910.84
Other Current Assets	
Accounts Receivable- Sewer Conn	18,792.00
Total Other Current Assets	<u>18,792.00</u>
Total Current Assets	<u>73,507.25</u>
TOTAL ASSETS	<u>73,507.25</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	3,899.60
Other Current Liabilities	
Accrued Interest	21,203.00
Due to General Fund	297,443.32
Total Other Current Liabilities	<u>318,646.32</u>
Total Current Liabilities	<u>322,545.92</u>
Total Liabilities	322,545.92
Equity	
Retained Earnings	-161,988.76
Net Income	-87,049.91
Total Equity	<u>-249,038.67</u>
TOTAL LIABILITIES & EQUITY	<u>73,507.25</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 23,804.41
Receivables	\$ 49,702.84
Total Current Assets	<u>\$ 73,507.25</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 3,899.60
Accrued Interest	\$ 21,203.00
Intergovernmental Payable	\$ 297,443.32
Total Liabilities	<u>\$ 322,545.92</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (249,038.67)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ (249,038.67)</u>

Total Liabilities and Fund Balances

\$ 73,507.25

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

	May 22	Oct '21 - May 22	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
Monthly Service Fees	23,228.11	139,468.40	253,808.52	54.95%
Interest Income	2.02	20.97	35.00	59.91%
Total Income	23,230.13	139,489.37	253,843.52	54.95%
Expense				
Misc	0.00	1,460.00		
Bank Service Charge	0.00	0.00	1.00	0.0%
Maintenance Contractor	14,776.67	123,423.34	160,920.00	76.7%
Professional Fees- Engineering	3,998.31	26,183.32		
Repairs	0.00	38,584.67	10,091.31	382.36%
Supplies	0.00	0.00	25,000.00	0.0%
TCEQ Fees	0.00	1,250.00	1,250.00	100.0%
Utilities				
Utilities- Electric	6,528.29	34,249.75	54,549.73	62.79%
Utilities- Water	169.29	1,388.20	2,031.48	68.33%
Total Utilities	6,697.58	35,637.95	56,581.21	62.99%
Total Expense	25,472.56	226,539.28	253,843.52	89.24%
Net Ordinary Income	-2,242.43	-87,049.91	0.00	100.0%
Net Income	-2,242.43	-87,049.91	0.00	100.0%

Village of Salado- 400 Wastewater System Revenue
Check Listing
As of May 31, 2022

Date	Num	Name	Memo	Amount
05/02/2022	100236	CH2MHILL OMI	Contracted Services- June 2022	14,776.67
05/02/2022	100237	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well	49.78
05/19/2022	100238	Mission Communications, LLC	Service Package Renewal	359.40
05/23/2022	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts	6,472.98
				<u>21,658.83</u>
				<u>21,658.83</u>

Village of Salado- 500 Wastewater Customer Deposits

06/13/22

Balance Sheet

Accrual Basis

As of May 31, 2022

	<u>May 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	10,570.05
Other Current Assets	
Due to/from Other Funds	<u>100.00</u>
Total Other Current Assets	<u>100.00</u>
Total Current Assets	<u>10,670.05</u>
TOTAL ASSETS	<u>10,670.05</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	<u>10,930.00</u>
Total Other Current Liabilities	<u>10,930.00</u>
Total Current Liabilities	<u>10,930.00</u>
Total Liabilities	10,930.00
Equity	
Retained Earnings	-266.92
Net Income	<u>6.97</u>
Total Equity	<u>-259.95</u>
TOTAL LIABILITIES & EQUITY	<u>10,670.05</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2021 through May 2022

	<u>Oct '21 - May 22</u>
Ordinary Income/Expense	
Income	
Interest Income	13.13
Total Income	13.13
Net Ordinary Income	13.13
Net Income	<u><u>13.13</u></u>

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

06/13/22

Balance Sheet

Accrual Basis

As of May 31, 2022

	<u>May 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	55,267.90
1003 · Horizon '18 Bond Proceeds x9230	314,984.31
Total Checking/Savings	<u>370,252.21</u>
Total Current Assets	370,252.21
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>10,383,069.01</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2900 · Restricted Impact Fees	64,503.34
Total Other Current Liabilities	<u>64,503.34</u>
Total Current Liabilities	64,503.34
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	8,094,503.34
Equity	
3110 · Investments in Fixed Assets	1,532,817.00
32000 · Unrestricted Net Assets	660,091.78
Net Income	95,656.89
Total Equity	<u>2,288,565.67</u>
TOTAL LIABILITIES & EQUITY	<u>10,383,069.01</u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

06/13/22

October 2021 through May 2022

Accrual Basis

	<u>Oct '21 - May 22</u>
Ordinary Income/Expense	
Income	
4100 · Interest Income	3,766.90
Total Income	3,766.90
Expense	
6162 · Construction-Lines/Lift Station	358,110.01
Total Expense	358,110.01
Net Ordinary Income	-354,343.11
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>95,656.89</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of May 31, 2022

Date	Num	Name	Memo	Amount
05/16/2022	1254	Roan Commercial Group, LLC	2021 Wastewater Extensions	100,329.50
				<u>100,329.50</u>
				<u><u>100,329.50</u></u>

Village of Salado - 300 Interest and Sinking Fund

06/13/22

Balance Sheet

Accrual Basis

As of May 31, 2022

	<u>May 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	122,692.94
Other Current Assets	
1200 · Due To/From General Fund	88,360.83
1215 · Property Tax Receivable	<u>13,016.79</u>
Total Other Current Assets	<u>101,377.62</u>
Total Current Assets	<u>224,070.56</u>
TOTAL ASSETS	<u>224,070.56</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>68,761.04</u>
Total Equity	<u>212,612.84</u>
TOTAL LIABILITIES & EQUITY	<u>224,070.56</u>

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

	May 22	Oct '21 - May 22	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	12,725.40	744,592.63	675,403.56	110.24%
4100 · Interest Income	107.47	927.67	3,500.00	26.51%
Total Income	12,832.87	745,520.30	678,903.56	109.81%
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	12,832.87	68,761.04	-75,533.44	-91.03%
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	12,832.87	68,761.04	3,316.21	2,073.48%

Village of Salado - 300 Interest and Sinking Fund

Check Listing

As of May 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>