

**City of Socorro**  
**Capital Projects Fund Unaudited Trial Balance**  
**As of 6/30/2022**

*400 - CAPITAL PROJECTS 2019 CO's*

<u>GL Code</u>	<u>GL Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
01048	Wells Fargo- Capital Projects	1,950,992.44	
01054	Logic Investments - Capital	73,128.57	
01215	Deferred Revenue		112.85
01250	Due From Grantor	856,562.88	
01251	Inter-Fund Receivable		5,382.60
01257	Due From TXDOT		723,116.74
01800	Bond Issuance Costs	20,055.00	
02000	Accounts Payable Clearing Acct	0.18	
02004	Accounts Payable		46,512.89
03100	Fund Balance-Restricted		3,114,968.95
04404	Interest Earned		562.72
04903	Miscellaneous Income		6,471.08
05312	Street Maintenance	8,077.00	
05520	Service Contracts	152,326.09	
05807	SIDEWALK CONSTRUCTION	333,396.57	
07501	PARKING LOT	124,393.02	
07502	Building and Facilities	97,053.50	
07511	Culvert Replacement	61,408.41	
07512	Shared Use Path	176,865.20	
07551	Certificate of Obligation 2014	31,115.52	
75600	Land Acquisition	<u>11,753.45</u>	<u>0.00</u>
	<b>Total 400 - CAPITAL PROJECTS 2019 CO's</b>	<u><b>3,897,127.83</b></u>	<u><b>3,897,127.83</b></u>

*401 - CAPITAL PROJECTS-14 CO*

<u>GL Code</u>	<u>GL Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
01050	Cash-2014 CO	3,369.65	
01251	Inter-Fund Receivable	34,586.08	
01371	Park Improvements	0.44	
02000	Accounts Payable Clearing Acct		216.00
02200	Inter-Fund Payable		457.00
03100	Fund Balance-Restricted		34,995.80
04404	Interest Earned		4.61
05520	Service Contracts	<u>0.00</u>	<u>2,282.76</u>
	<b>Total 401 - CAPITAL PROJECTS-14 CO</b>	<u><b>37,956.17</b></u>	<u><b>37,956.17</b></u>
<b>Report Total</b>		<u><b>3,935,084.00</b></u>	<u><b>3,935,084.00</b></u>

City of Socorro  
Cares ACT and ARPA Funds Unaudited  
As of 6/30/2022

*101 - CARES ACT FUND*

GL Code	GL Title	Debit Balance	Credit Balance
01055	CARES ACT FUNDS	359,073.76	
01250	Due From Grantor	367,250.15	
01251	Inter-Fund Receivable		808,489.68
03000	Fund Balance-Unrestricted		21,525.00
05201	Office Expense and Supplies	280.00	
05212	Tools and Supplies	89.21	
05311	Building & Property Maintenan	42,453.92	
05314	Telephone	56.94	
05511	Advertising/Drug Testing	1,948.90	
05516	Dues/Subscriptions	149.90	
05520	Service Contracts	7,266.90	
05801	Software Purchases	21,525.00	
07502	Building and Facilities	<u>29,920.00</u>	
	<b>Total 101 - CARES ACT FUND</b>	<b>830,014.68</b>	<b>830,014.68</b>

*102 - American Rescue Plan Act*

GL Code	GL Title	Debit Balance	Credit Balance
01056	American Rescue Plan Act Cash	533,957.31	
01057	LOGIC Investments - ARPA	3,507,302.54	
01251	Inter-Fund Receivable		25,082.29
02004	Accounts Payable		3,791.57
02200	Inter-Fund Payable		21,754.91
02221	Deferred Grant Revenues		4,098,836.46
02609	Accrued Salaries		0.01
04404	Interest Earned		7,302.54
04720	Federal Award		166,842.74
05101	Salaries	19,894.29	
05111	FICA/Medicare Taxes	1,337.28	
05112	T.W.C. Payroll Taxes	111.60	
05115	Deferred Compensation Benefits	515.93	
05201	Office Expense and Supplies	3,650.27	
05311	Building & Property Maintenan	77,104.36	
05314	Telephone	35.23	
05411	Legal Fees	396.95	
05511	Advertising/Drug Testing	64,867.20	
05512	Audit Fees		104.18
05516	Dues/Subscriptions	584.36	
05520	Service Contracts	5,506.76	
05527	Seminars/Training/Workshops	2,893.92	
05546	Marketing Exp	295.00	
05548	Events	621.50	
05711	Travel Lodg Airf Mil	270.17	
05801	Software Purchases	26,400.00	
05810	Property and Equipment	4,862.53	
06440	Grant Expense	7,932.50	
07502	Building and Facilities	<u>65,175.00</u>	
	<b>Total 102 - American Rescue Plan Act</b>	<b><u>4,323,714.70</u></b>	<b><u>4,323,714.70</u></b>

**City of Socorro**  
**Cares ACT and ARPA Funds Unaudited**  
**As of 6/30/2022**

<b>Report Total</b>	<u><b>5,153,729.38</b></u>	<u><b>5,153,729.38</b></u>
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City of Socorro  
Statement of Expenditures  
From 6/1/2022 Through 6/30/2022

						Percent Total Budget Remaining - Original
	Month	Year Actual	YTD Budget	Remaining Budget		
<b>PERSONNEL</b>						
Salaries	05101	426,766.09	3,833,183.26	5,409,455.00	1,576,271.74	29.14%
Overtime	05103	57,714.01	394,775.10	376,500.00	(18,275.10)	(4.85%)
FICA/Medicare Taxes	05111	36,114.63	313,557.25	483,165.00	169,607.75	35.10%
T.W.C. Payroll Taxes	05112	(24,746.45)	3,313.84	39,900.00	36,586.16	91.69%
Health Insurance Premiums	05113	83,776.02	726,972.20	1,192,000.00	465,027.80	39.01%
Workers Compensation Insurance	05114	9,052.00	66,388.00	169,597.00	103,209.00	60.86%
Deferred Compensation Benefits	05115	10,995.02	103,765.47	149,500.00	45,734.53	30.59%
Life Insurance	05116	877.90	7,581.29	11,092.00	3,510.71	31.65%
Dental Insurance Expense	05117	2,959.23	25,662.90	43,803.00	18,140.10	41.41%
Vision Insurance Expense	05118	545.36	4,966.35	9,450.00	4,483.65	47.45%
Employee Assistance Program	05119	0.00	4,820.00	5,100.00	280.00	5.49%
<b>Total PERSONNEL</b>		<u>604,053.81</u>	<u>5,484,985.66</u>	<u>7,889,562.00</u>	<u>2,404,576.34</u>	<u>30.48%</u>
<b>OPERATIONS</b>						
Office Expense and Supplies	05201	7,730.76	100,984.58	124,625.00	23,640.42	18.97%
Medical Supplies	05202	0.00	370.96	500.00	129.04	25.81%
Postage	05211	906.00	4,321.44	14,210.00	9,888.56	69.59%
Tools and Supplies	05212	5,823.26	104,946.17	125,800.00	20,853.83	16.58%
Uniforms	05213	10,376.80	62,012.24	69,320.00	7,307.76	10.54%
Building Modifications/A.D.A.	05310	0.00	0.00	500.00	500.00	100.00%
Building & Property Maintenan	05311	2,190.60	30,543.10	70,000.00	39,456.90	56.37%
Street Maintenance	05312	12,222.22	70,731.12	115,000.00	44,268.88	38.49%
Utilities	05313	34,268.78	308,230.82	322,100.00	13,869.18	4.31%
Telephone	05314	31,983.12	183,862.52	216,410.00	32,547.48	15.04%
Park Maintenance	05317	22,642.43	111,563.90	92,000.00	(19,563.90)	(21.27%)
Recycling Center	05325	9,446.80	15,279.71	12,000.00	(3,279.71)	(27.33%)
Legal Fees	05411	23,455.27	178,848.65	258,000.00	79,151.35	30.68%
Property Insurance	05510	4,087.00	36,783.00	46,662.00	9,879.00	21.17%
Advertising/Drug Testing	05511	6,575.82	36,350.56	50,300.00	13,949.44	27.73%
Audit Fees	05512	12,564.67	50,617.37	50,000.00	(617.37)	(1.23%)
Central Appraisal Fees	05513	33,819.63	100,648.67	145,000.00	44,351.33	30.59%
County Elections	05515	0.00	26,983.20	50,000.00	23,016.80	46.03%
Dues/Subscriptions	05516	5,523.30	26,389.84	39,800.00	13,410.16	33.69%
Bank Charges	05517	1,255.14	12,946.43	35,000.00	22,053.57	63.01%
Liability Insurance	05518	5,959.00	53,631.00	102,380.00	48,749.00	47.62%
Service Contracts	05520	53,313.76	842,975.43	1,010,500.00	167,524.57	16.58%
Support Activities	05521	4,212.11	51,251.62	37,500.00	(13,751.62)	(36.67%)
Tax Collector Fees	05522	0.00	11,446.36	12,500.00	1,053.64	8.43%
Equipment Rental/Lease	05523	6,452.95	35,382.19	46,500.00	11,117.81	23.91%
Health/Ambulance Contract	05525	41,250.00	167,189.09	740,000.00	572,810.91	77.41%
Human Resources	05526	500.00	8,450.00	14,000.00	5,550.00	39.64%
Seminars/Training/Workshops	05527	4,967.99	47,334.57	117,575.00	70,240.43	59.74%
Late Charge	05538	0.00	0.00	300.00	300.00	100.00%
Marketing Exp	05546	0.00	0.00	2,500.00	2,500.00	100.00%
Events	05548	12,631.89	53,074.97	55,000.00	1,925.03	3.50%
Office Furniture	05610	0.00	329.70	6,500.00	6,170.30	94.93%
Radio Communications and Maint	05611	0.00	775.41	3,000.00	2,224.59	74.15%
Vehicle Repair & Maintenance	05612	4,776.89	42,281.18	68,100.00	25,818.82	37.91%
Equipment Repair & Maintenance	05613	2,523.54	52,799.82	63,500.00	10,700.18	16.85%
Vehicle Fuel	05614	18,678.99	119,971.58	112,000.00	(7,971.58)	(7.12%)
Travel Lodg Airf Mil	05711	1,833.06	54,325.13	70,150.00	15,824.87	22.56%
Property and Equipment	05810	9,190.68	256,416.96	1,167,700.00	911,283.04	78.04%
Emergency Aid and Assistance	05900	0.00	0.00	15,000.00	15,000.00	100.00%
Grant Expense	06440	0.00	149.28	2,000.00	1,850.72	92.54%
Settlements	08000	0.00	12,000.00	13,600.00	1,600.00	11.76%
<b>Total OPERATIONS</b>		<u>391,162.46</u>	<u>3,272,198.57</u>	<u>5,497,532.00</u>	<u>2,225,333.43</u>	<u>40.48%</u>
<b>Total EXPENDITURES</b>		<u>995,216.27</u>	<u>8,757,184.23</u>	<u>13,387,094.00</u>	<u>4,629,909.77</u>	<u>34.58%</u>

City of Socorro  
REVENUE  
From 6/1/2022 Through 6/30/2022  
GENERAL FUND

					Percent Total
					Remaining Budget Remaining
	Month	Year Actual	YTD Budget	Budget	Original
<b>REVENUE</b>					
Property Taxes-Current	04201	61,251.20	7,938,040.85	7,740,357.00	197,683.85 2.55%
Sales Taxes	04202	165,624.93	1,581,948.47	1,750,000.00	(168,051.53) (9.60%)
Franchise Fees	04203	2.90	567,625.17	675,000.00	(107,374.83) (15.91%)
Property Tax-Delinquent	04206	22,160.25	428,478.13	185,000.00	243,478.13 131.61%
Mixed Beverage Tax	04207	1,469.44	10,266.55	3,500.00	6,766.55 193.33%
Interest Earned	04404	4,349.71	10,437.03	1,500.00	8,937.03 595.80%
Gain/Loss on Investments	04405	78.00	230.75	200.00	30.75 15.38%
Other Planning Fees(Fireworks)	04500	190.00	3,262.86	1,000.00	2,262.86 226.29%
Building Permits	04501	65,671.24	786,133.41	650,000.00	136,133.41 20.94%
Business Registration Permits	04502	3,992.50	52,108.80	60,000.00	(7,891.20) (13.15%)
Rezoning Fees	04503	4,776.00	102,521.21	30,000.00	72,521.21 241.74%
AdmMisc-Copies, City Clrk Prmt	04504	7.50	58.50	100.00	(41.50) (41.50%)
Mobile Home Permits	04505	0.00	1,565.08	1,000.00	565.08 56.51%
Muni. Court Judgements/Fines	04507	37,520.14	427,032.77	500,000.00	(72,967.23) (14.59%)
Juvenile Case Management Fee	04511	251.15	2,562.63	4,000.00	(1,437.37) (35.93%)
Municipal Court Technology	04512	170.80	1,886.62	0.00	1,886.62 #DIV/0!
Police Fees	04604	434.00	4,475.00	4,500.00	(25.00) (0.56%)
Rental Income	04701	1,101.00	9,946.83	13,000.00	(3,053.17) (23.49%)
Grants-City Match	04702	0.00	189.86	0.00	189.86 #DIV/0!
Other Revenue	04704	1,057.56	5,185.89	50,000.00	(44,814.11) (89.63%)
Reimbursed cost	04713	0.00	0.00	0.00	0.00 #DIV/0!
Park Fees	04714	(150.00)	100,678.00	500.00	100,178.00 20,035.60%
Event Sponsorships	04715	1,000.00	14,726.00	0.00	14,726.00 #DIV/0!
Event Registration	04716	0.00	1,645.00	0.00	1,645.00 #DIV/0!
Miscellaneous Income	04903	226,907.76	248,437.98	5,000.00	243,437.98 4,868.76%
Prior Years Revenue	04999	0.00	0.00	1,760,450.00	(1,760,450.00) (100.00%)
<b>Total REVENUE</b>		<u>597,866.08</u>	<u>12,299,443.39</u>	<u>13,435,107.00</u>	<u>(1,135,663.61) (8.45%)</u>
<b>EXPENDITURES</b>					
<b>Total EXPENDITURES</b>		<u>995,216.27</u>	<u>8,757,184.23</u>	<u>13,387,094.00</u>	<u>4,629,909.77</u>
<b>Excess (Deficit) REVENUES over EXPENDITURES</b>		<u>(397,350.19)</u>	<u>3,542,259.16</u>	<u>48,013.00</u>	<u>3,494,246.16</u>

**City of Socorro**  
**Debt Service Fund Unaudited Trial Balance**  
**As of 6/30/2022**

*200 - DEBT SERVICE FUND*

<u>GL Code</u>	<u>GL Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
01001	Wells Fargo- Debt Service	652,856.03	
01200	Property Taxes Receivable	522,453.54	
01205	Allowance		358,555.53
01211	Bond Defeasance Costs	16,469.00	
02200	Inter-Fund Payable		15,975.03
03100	Fund Balance-Restricted		507,081.38
04201	Property Taxes-Current		2,007,216.24
04206	Property Tax-Delinquent		124,702.24
04903	Miscellaneous Income		3,545.83
05528	Interest Charges	330,297.68	
05529	Principal Payments	<u>1,495,000.00</u>	<u>0.00</u>
	<b>Total 200 - DEBT SERVICE FUND</b>	<u><b>3,017,076.25</b></u>	<u><b>3,017,076.25</b></u>

City of Socorro  
Historical and Fund Balance Projections:  
Unrestricted Fund Balance Analysis

Fiscal Year End	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Beginning Fund Balance	\$ 4,879,435	\$ 5,127,897	\$ 4,851,812	\$ 5,206,480	\$ 6,374,291	\$ 7,519,478
Restricted TRZ						
Net Change in Fund Balance (Revenues-Expenditures)	<u>248,462</u>	<u>(276,085)</u>	<u>354,668</u>	<u>1,167,811</u>	<u>1,145,187</u>	<u>3,542,259</u>
Ending Fund Balance	<u>\$ 5,127,897</u>	<u>\$ 4,851,812</u>	<u>\$ 5,206,480</u>	<u>\$ 6,374,291</u>	<u>\$ 7,519,478</u>	<u>\$ 11,061,737</u>

Total General Fund - Fund Balance	\$ 11,061,737
Commitments and Adjustments:	
Current Year's Net Change in Fund Balance Expenditures in Excess of Revenues	(3,542,259)
Minimum Fund Balance - 2 months worth or 16.67% of Budgeted Expenditures of \$13,427,007	(2,238,282)
Current Year Budgeted Expenses in Excess of Revenues	(1,752,350)
Restricted TRZ	(1,970,663)
Arterial Project	(239,752)
Safe Routes to Schools	<u>(245,452)</u>

**City of Socorro**  
**General Fixed Assets Unaudited Trial Balance**  
**As of 6/30/2022**

*300 - GENERAL FIXED ASSETS*

<u>GL Code</u>	<u>GL Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
01300	Security Deposits	5,000.00	
01311	Machinery & Equipment	2,468,584.00	
01312	Vehicles	2,772,662.00	
01320	Buildings and Improvements	1,598,712.64	
01321	Buildings and Improvements	1,701,981.36	
01331	Office Furniture and Fixtures	346,358.00	
01341	Land	3,025,379.00	
01345	Software	112,778.00	
01352	Work in Progress	5,170,408.63	
01353	Infrastructure	48,371,435.76	
01366	Leasehold Improvements	212,942.05	
01511	Accum. Dep - Machinery & Equip		2,075,898.31
01512	Accum. Dep - Vehicles		1,650,478.88
01521	Accum. Dep - Buildings		1,110,527.82
01531	Accum. Dep - Office Furniture		340,997.99
01545	Accum. Dep - Software		95,637.65
01553	Accum. Dep - Infrastructure		12,329,376.98
01566	Accum. Dep - Leasehold Improve.		124,682.24
03100	Fund Balance-Restricted	14,908,492.44	
03250	Investment in Fixed Assets		<u>62,967,134.01</u>
	<b>Total 300 - GENERAL FIXED ASSETS</b>	<u><b>80,694,733.88</b></u>	<u><b>80,694,733.88</b></u>



City of Socorro  
 General Fund Unaudited Trial Balance  
 As of 6/30/2022

001 - GENERAL FUND

GL Code	GL Title	Debit Balance	Credit Balance
01010	Wells Fargo-M&O	1,803,091.48	
01011	Wells Fargo-Payroll		1,257.48
01016	Petty Cash Fund	1,150.00	
01039	Logic-Investments	4,490,398.07	
01100	Accounts Receivable		1,463.77
01200	Property Taxes Receivable	1,896,354.14	
01201	Sales Taxes Receivable	345,790.93	
01202	Franchise Fees Receivable	215,418.43	
01203	Muni.Court Warrants Receivable	7,452,545.69	
01205	Allowance		1,301,452.12
01206	Gas Inventory	18,070.65	
01209	Prepaid Expenses	5,483.94	
01210	Prepaid Insurance	59,054.38	
01215	Deferred Revenue	112.85	
01220	Allowance for Uncoll. Warrants		7,238,238.47
01248	Accounts Receivable	1.00	
01251	Inter-Fund Receivable	2,175,365.68	
01256	Deferred Inflows - Warrants		125,096.92
02000	Accounts Payable Clearing Acct	8,142.98	
02001	Accounts Payable	110.00	
02004	Accounts Payable		356,248.73
02005	AFLAC Sup Ins. Withheld (Emp)		510.73
02051	T.W.C. Payable		239.39
02100	Accrued Expenses Payable		23,455.27
02101	Child Support		4,633.97
02115	State Fees Payable		3,785.70
02122	Accrued Vacation		0.36
02126	Child Safety Seat/Belt Fines		1,056.01
02200	Inter-Fund Payable		181,149.44
02220	TXDOT	19,176.66	
02597	Socorro Police Officers Assoc.		13.88
02598	Life Insurance Prem Withheld		1,249.47
02599	Dental Premiums Withheld		2,535.49
02602	Deferred Compensation Withheld		2,061.41
02603	Insurance Premiums Withheld		14,443.74
02604	Cleat Dues		96.20
02608	Local 59-AFL-CIO		47.20
02609	Accrued Salaries		65,959.24
02610	FICA Taxes Withheld/Payable		46,763.79
02611	Federal Income Taxes Withheld		23,253.22
02614	Vision Payable (EmplDeduction)		278.68
02615	HSA Health Savings		74.10
02616	Bond Deposits		2,318.55
02617	Collection Agency COLL		72.37
02620	Deferred Compensation Payable		1,934.02
02623	EP FITNESS Withholding		1,057.06
03000	Fund Balance-Unrestricted		5,062,057.16
03300	Comm. Fund Balance Arterial		239,751.78
03301	Committed Fund Balance SRS	0.00	245,452.00
	<b>Total 001 - GENERAL FUND</b>	<b>18,490,266.88</b>	<b>14,948,007.72</b>

Report Difference

3,542,259.16

**City of Socorro**  
**General Long Term Debt Unaudited Trial Balance**  
**As of 6/30/2022**

*500 - GENERAL LONG TERM DEBT*

<u>GL Code</u>	<u>GL Title</u>	<u>Debit Balance</u>	<u>Credit Balance</u>
01211	Bond Defeasance Costs	205,131.00	
01400	Amounts to be Provided	17,073,890.19	
02233	GENERAL OBLIGATION REF BONDS		2,195,000.00
02234	Certificate of Obligation 2019		9,095,000.00
02235	Refunding Bond - 2020		5,610,000.00
02236	Refunding Bond 2020A		1,620,000.00
02237	REFUNDING BOND FNB 2022		7,020,000.00
02800	Accrued Interest Payable		77,215.00
02900	Bond Premium		2,157,914.03
03100	Fund Balance-Restricted	<u>10,496,107.84</u>	<u>0.00</u>
	<b>Total 500 - GENERAL LONG TERM DEBT</b>	<u>27,775,129.03</u>	<u>27,775,129.03</u>