

Village of Salado-General Fund

Balance Sheet

As of February 29, 2024

03/12/24

Accrual Basis

	<u>Feb 29, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	1,447,063.23
1003 · Horizon Payroll xxx9962	50,042.56
1004 · Horizon Forfeiture xxx3514	6,505.65
1006 · Horizonx1297AllAbilitiesPlaygro	9,184.02
1099 · Petty Cash	100.00
Total Checking/Savings	<u>1,512,895.46</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,720.95
Total 1100 · Investments	<u>4,720.95</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	2,342.48
1215 · Property Tax Receivable	15,546.68
1217 · Franchise Fee Receivable	37,406.04
1218 · Sales Tax Receivable	140,223.86
1219 · Mixed Beverage Receivable	6,178.69
Total 1200 · Other receivables	<u>201,697.75</u>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	522,630.92
1206 · Due From Fund 200 - Hotel/Motel	33,996.87
Total 1205 · Due To/From Other Funds	<u>556,627.79</u>
Total Other Current Assets	<u>763,046.49</u>
Total Current Assets	<u>2,275,941.95</u>
Fixed Assets	
1700 · Land	45,576.83
1705 · Building	384,593.71
1730 · Machinery & Equipment	599,516.34
1740 · Infrastructure	1,851,720.70
1799 · Accumulated Depreciation	-998,344.26
Total Fixed Assets	<u>1,883,063.32</u>
Other Assets	
1800 · Construction in Progress	239,571.84
Total Other Assets	<u>239,571.84</u>
TOTAL ASSETS	<u><u>4,398,577.11</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	232,291.47
Other Current Liabilities	
2050 · Accrued Wages	17,332.84
2100 · Payroll Liabilities	7,266.86
2111 · Direct Deposit Liabilities	-25,812.69
2200 · Due to other funds	
2201 · Due to I&S	103,770.61
Total 2200 · Due to other funds	<u>103,770.61</u>

Village of Salado-General Fund

03/12/24

Balance Sheet

Accrual Basis

As of February 29, 2024

	<u>Feb 29, 24</u>
2300 · Unearned ARPA Grant Revenue	
2300.1 · ARPA Funding	588,413.30
2300.2 · ARPA Expenditures	-265,507.69
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Total 2300 · Unearned ARPA Grant Revenue	322,905.61
2301 · Escrow- Subdivision	995,625.08
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	13,795.67
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Total 2700 · Deferred Revenue	13,795.67
2899 · Reserved-LTPDF TruancyPrevFund	2,767.99
2900 · Reserved- Security Fee	4,336.99
2861 · Reserved Child Safety Fee	4,931.29
2862 · Reserved- Technology Fund	7,516.21
2864 · Reserved- Opioid Abatement	1,007.69
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Total Other Current Liabilities	1,455,444.15
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Total Current Liabilities	1,687,735.62
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Total Liabilities	1,687,735.62
Equity	
3110 · Investments in Fixed Assets	2,122,635.16
32000 · Retained Earnings	978,952.29
Net Income	-390,745.96
	<hr/>
Total Equity	2,710,841.49
	<hr/>
TOTAL LIABILITIES & EQUITY	<u>4,398,577.11</u>

Village of Salado-General Fund
Profit & Loss Budget Performance
October 2023 through February 2024

	<u>Oct '23 - Feb 24</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
4000 · GENERAL FUND REVENUE			
4100 · Tax Revenue			
4115 · Property Taxes	578,598.00	517,826.30	111.74%
4120 · Sales Tax Earned	378,525.84	850,000.00	44.53%
4130 · Mixed Beverages	18,112.34	40,000.00	45.28%
Total 4100 · Tax Revenue	975,236.18	1,407,826.30	69.27%
4150 · Franchise Fees			
4160 · Electric Franchise	0.00	140,000.00	0.0%
4165 · Telephone Franchise	3,968.16	23,000.00	17.25%
4170 · Waste Disposal Franchise Fee	6,266.03	30,000.00	20.89%
4175 · Cable Franchise	7,412.08	32,000.00	23.16%
4180 · Water Franchise	24,487.78	43,000.00	56.95%
Total 4150 · Franchise Fees	42,134.05	268,000.00	15.72%
4200 · Licenses, Permits, and Fees			
4210 · Sign Permit / Misc	60.00	500.00	12.0%
4215 · Service Fees (Burn)	120.00	250.00	48.0%
4216 · Service Fees (Itinerant Vendor)	625.00	2,000.00	31.25%
4230 · Building Permit Fees	33,309.99	120,000.00	27.76%
4260 · Certificate of Occupancy	580.00	5,000.00	11.6%
4270 · Contractor Registration	2,715.00	12,000.00	22.63%
4280 · Other Permit Fees	200.00		
Total 4200 · Licenses, Permits, and Fees	37,609.99	139,750.00	26.91%
4300 · Service Fees			
4310 · Subdiv/Plats/Waivers/Exceptions	8,920.00	38,500.00	23.17%
4315 · Zoning/Variances	250.00	1,200.00	20.83%
4320 · Pace Park Rental Fees	-28.00	3,500.00	-0.8%
4330 · LEOSE	0.00	910.00	0.0%
4340 · Crash Report Fees	228.00	250.00	91.2%
Total 4300 · Service Fees	9,370.00	44,360.00	21.12%
4700 · Investment and other income			
4780 · Interest Income	8,805.09	9,300.00	94.68%
4790 · Other Income			
4790.3 · Other- Community Garden	40.00		
4790 · Other Income - Other	74,499.00	50,000.00	149.0%
Total 4790 · Other Income	74,539.00	50,000.00	149.08%
Total 4700 · Investment and other income	83,344.09	59,300.00	140.55%
4400 · Fines and Forfeitures			
4425 · Court Fines	27,731.40	62,500.00	44.37%
4427 · Court Costs- State Comptroller	-1,670.64		
Total 4400 · Fines and Forfeitures	26,060.76	62,500.00	41.7%

Village of Salado-General Fund
Profit & Loss Budget Performance
October 2023 through February 2024

	Oct '23 - Feb 24	Budget	% of Budget
Total 4000 · GENERAL FUND REVENUE	1,173,755.07	1,981,736.30	59.23%
Total Income	1,173,755.07	1,981,736.30	59.23%
Expense			
GENERAL FUND EXPENDITURES			
5000 · ADMINISTRATION DEPARTMENT			
5100 · Personnel Services			
5101 · Village Administrator Salary	72,950.20	150,000.00	48.63%
5102 · City Secretary Salary	15,437.32	74,500.00	20.72%
5103 · Assistant Village Administrator	37,036.50	80,080.00	46.25%
5104 · Receptionist Salary	900.00	21,000.00	4.29%
5121 · Payroll Tax- MC Admin	1,831.92	5,071.78	36.12%
5122 · Payroll Tax- SS Admin	7,833.01	21,686.23	36.12%
5123 · Payroll Tax- TWC Admin	27.90	45.00	62.0%
5126 · TMRS Contributions- Admin	11,911.46	23,567.29	50.54%
5127 · Health Care- Admin	10,067.38	37,013.82	27.2%
5128 · Pay Comparability Adjustment	2,000.00	2,000.00	100.0%
Total 5100 · Personnel Services	159,995.69	414,964.12	38.56%
5200 · Services			
5201 · Meeting Expense	340.99	250.00	136.4%
5202 · Bell Co Health Svcs Contracts	5,994.00	6,500.00	92.22%
5203 · Printing Expense	364.00	500.00	72.8%
5204 · Telephone	1,380.69	3,750.00	36.82%
5205 · Equipment - Leased / Rented	1,654.50	3,909.15	42.32%
5206 · Interest Exp/Bank Fees	414.29	750.00	55.24%
5207 · BELLCAD	10,214.84	12,100.00	84.42%
5214 · Utilities	3,097.69	6,126.12	50.57%
5215 · Janitorial	1,185.00	2,844.00	41.67%
Total 5200 · Services	24,646.00	36,729.27	67.1%
5216 · Professional Fees			
5216-3 · Profess Fees - Accounting	30,620.00	52,100.00	58.77%
5216-4 · Profess Fees - Inspections	20,082.51	98,407.99	20.41%
5216-5 · Profess. Fees - Legal	25,024.43	42,500.00	58.88%
Total 5216 · Professional Fees	75,726.94	193,007.99	39.24%
5300 · Other Services & Charges			
5301 · Election Expenses	0.00	4,650.00	0.0%
5304 · Office Supplies	1,046.32	4,000.00	26.16%
5305 · Postage	481.85	3,000.00	16.06%
5306 · Building Supplies	0.00	250.00	0.0%
5307 · Building & Equipment - R & M	629.50	1,500.00	41.97%
5309 · Website	2,783.34	3,100.00	89.79%
5310 · Public Notices	983.00	2,000.00	49.15%
5311 · Insurance (TML Property & GL)	49,948.74	50,000.00	99.9%

Village of Salado-General Fund
Profit & Loss Budget Performance
October 2023 through February 2024

	<u>Oct '23 - Feb 24</u>	<u>Budget</u>	<u>% of Budget</u>
5312 · Dues and Subscriptions	1,141.92	2,500.00	45.68%
5313 · Training & Travel	50.00	500.00	10.0%
5319 · Technology	11,688.67	25,000.00	46.76%
5320 · Special Projects	27,137.03	65,833.20	41.22%
Total 5300 · Other Services & Charges	95,890.37	162,333.20	59.07%
5400 · Capital Outlay			
5401 · Equipment (IT)	0.00	4,000.00	0.0%
Total 5400 · Capital Outlay	0.00	4,000.00	0.0%
Total 5000 · ADMINISTRATION DEPARTMENT	356,259.00	811,034.58	43.93%
5500 · DEVELOPMENT SERVICES DEPARTMENT			
5501 · Personnel Services			
5502 · Permit Clerk Salary	17,136.00	44,561.92	38.45%
5503 · Payroll Tax- MC Dev Svcs	248.47	646.15	38.45%
5504 · Payroll Tax- SS Dev Svcs	1,062.43	2,762.84	38.45%
5505 · Payroll Tax- TWC Dev Svcs	6.85	9.00	76.11%
5506 · TMRS Contributions- Dev Svcs	1,474.34	2,825.23	52.19%
5507 · Health Care- Dev Svcs	5,295.42	10,575.44	50.07%
Total 5501 · Personnel Services	25,223.51	61,380.58	41.09%
5600 · Other Services & Charges			
5601 · Travel & Training	0.00	500.00	0.0%
Total 5600 · Other Services & Charges	0.00	500.00	0.0%
5700 · Professional Fees			
5701 · General Engineering	13,140.52	30,000.00	43.8%
5702 · Zoning/Annexation	0.00	5,000.00	0.0%
5703 · Engineering- Plat Review	25,797.93	35,000.00	73.71%
Total 5700 · Professional Fees	38,938.45	70,000.00	55.63%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	64,161.96	131,880.58	48.65%
6000 · PUBLIC SAFETY DEPARTMENT			
6200 · Police Department			
6201 · Personnel Services			
6202 · Salary - Chief of Police	39,445.00	103,000.00	38.3%
6203 · Salary- Sergeant	27,648.00	66,560.00	41.54%
6204 · Salary / Wages - Officers	97,268.38	334,600.00	29.07%
6205 · Officers - Overtime	5,374.90	10,000.00	53.75%
6206 · Longevity & Certif Pay	3,023.04	10,915.08	27.7%
6207 · Payroll Tax- MC PD	2,474.78	7,613.59	32.51%
6208 · Payroll Tax- SS PD	10,581.85	32,554.65	32.51%
6209 · Payroll Tax- TWC PD	59.22	90.00	65.8%
6210 · TMRS Contributions- PD	15,053.19	33,289.76	45.22%
6211 · Health Care- PD	39,199.24	84,603.52	46.33%
Total 6201 · Personnel Services	240,127.60	683,226.60	35.15%
6212 · Services			

Village of Salado-General Fund
Profit & Loss Budget Performance
October 2023 through February 2024

	<u>Oct '23 - Feb 24</u>	<u>Budget</u>	<u>% of Budget</u>
6213 · Telephone	3,024.83	11,333.00	26.69%
6214 · Utilities	1,927.37	4,000.00	48.18%
6215 · Janitorial	750.00	1,800.00	41.67%
6215.1 · Technology- PD	160.00	50,000.00	0.32%
Total 6212 · Services	5,862.20	67,133.00	8.73%
6216 · Other Services & Charges			
6217 · Ammunition	1,297.34	2,000.00	64.87%
6218 · Crime Prevention Supplies	0.00	3,000.00	0.0%
6219 · Auto Expenses	12,900.84	42,500.00	30.36%
6220 · Supplies	1,385.26	8,000.00	17.32%
6221 · Equipment Maintenance & Repair	0.00	1,000.00	0.0%
6222 · Building R & M	0.00	500.00	0.0%
6223 · Dues & Subscriptions	5,912.50	8,500.00	69.56%
6224 · Animal Control	0.00	2,500.00	0.0%
6224.1 · Travel & Training	1,775.42	1,500.00	118.36%
Total 6216 · Other Services & Charges	23,271.36	69,500.00	33.48%
6225 · Police - Capital Outlay			
6226 · Capital Outlay- PD Vehicles	24,077.12	97,045.05	24.81%
6227 · Capital Outlay- PD Equipment	4,020.03	12,500.00	32.16%
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	0.00	5,000.00	0.0%
6229 · Capital Outlay- IT	0.00	15,000.00	0.0%
Total 6225 · Police - Capital Outlay	28,097.15	129,545.05	21.69%
Total 6200 · Police Department	297,358.31	949,404.65	31.32%
6500 · Municipal Court			
6550 · Professional Fees			
6551 · Judicial Services	4,000.00	11,000.00	36.36%
6552 · Prosecutor	5,292.00	18,900.00	28.0%
Total 6550 · Professional Fees	9,292.00	29,900.00	31.08%
6570 · Other Services & Charges			
6571 · Supplies	165.00	250.00	66.0%
6573 · Dues and Subscriptions	0.00	2,500.00	0.0%
6575 · Travel and Training	0.00	1,000.00	0.0%
Total 6570 · Other Services & Charges	165.00	3,750.00	4.4%
Total 6500 · Municipal Court	9,457.00	33,650.00	28.1%
Total 6000 · PUBLIC SAFETY DEPARTMENT	306,815.31	983,054.65	31.21%
7000 · PUBLIC WORKS DEPARTMENT			
7001 · Personnel Services			
7002 · Wages- Maintenance Worker	13,912.00	36,168.70	38.46%
7004 · Maintenance Worker- Overtime	156.54	2,500.00	6.26%
7005 · Payroll Tax- MC Maint	204.00	560.70	36.38%
7006 · Payroll Tax- SS Maint	872.25	2,397.46	36.38%
7007 · Payroll Tax- TWC Maint	5.72	9.00	63.56%

**Village of Salado-General Fund
Profit & Loss Budget Performance
October 2023 through February 2024**

	<u>Oct '23 - Feb 24</u>	<u>Budget</u>	<u>% of Budget</u>
7008 · TMRS Contributions- Maint	1,215.94	2,451.60	49.6%
7009 · Healthcare- Maintenance	5,167.40	10,575.44	48.86%
Total 7001 · Personnel Services	21,533.85	54,662.90	39.39%
7015 · Other Services & Charges			
7016 · Maint- Uniforms and Boots	0.00	1,500.00	0.0%
7017 · Telephone	215.46	1,500.00	14.36%
Total 7015 · Other Services & Charges	215.46	3,000.00	7.18%
Total 7000 · PUBLIC WORKS DEPARTMENT	21,749.31	57,662.90	37.72%
8000 · PARKS DEPARTMENT			
8001 · Services			
8002 · Utilities	5,373.21	2,500.00	214.93%
Total 8001 · Services	5,373.21	2,500.00	214.93%
8010 · Other Services & Charges			
8011 · Supplies	250.00	5,000.00	5.0%
8012 · Auto Expenses	0.00		
8014 · Contract Services	6,000.00	7,500.00	80.0%
Total 8010 · Other Services & Charges	6,250.00	12,500.00	50.0%
8030 · Capital Outlay- Parks	0.00	30,000.00	0.0%
Total 8000 · PARKS DEPARTMENT	11,623.21	45,000.00	25.83%
9000 · STREET DEPARTMENT			
9001 · Other Services & Charges			
9002 · Contract Services	30,957.43	110,000.00	28.14%
9003 · Signage	0.00	5,000.00	0.0%
9004 · Auto Expense	243.07	500.00	48.61%
9006 · Street Supplies	7,438.55	7,500.00	99.18%
Total 9001 · Other Services & Charges	38,639.05	123,000.00	31.41%
9050 · Services			
9051 · Utilities	8,372.83	25,000.00	33.49%
Total 9050 · Services	8,372.83	25,000.00	33.49%
9500 · Capital Outlay			
9501 · Capital Outlay- Streets	255,588.36	200,000.00	127.79%
9503 · Capital Outlay- Other	26,273.50		
Total 9500 · Capital Outlay	281,861.86	200,000.00	140.93%
Total 9000 · STREET DEPARTMENT	328,873.74	348,000.00	94.5%
Total GENERAL FUND EXPENDITURES	1,089,482.53	2,376,632.71	45.84%
Total Expense	1,089,482.53	2,376,632.71	45.84%
Net Ordinary Income	84,272.54	-394,896.41	-21.34%
Other Income/Expense			
Other Income			
97500 · Use of Fund Balance	0.00	384,846.41	0.0%
97501 · Use of Hotel Occupancy Tax Fund	0.00	10,050.00	0.0%

Village of Salado-General Fund
Profit & Loss Budget Performance
 October 2023 through February 2024

	<u>Oct '23 - Feb 24</u>	<u>Budget</u>	<u>% of Budget</u>
Total Other Income	0.00	394,896.41	0.0%
Other Expense			
98000 · Transfers Out			
98007 · Xfer to All Abil. PG Fund	475,018.50		
Total 98000 · Transfers Out	<u>475,018.50</u>		
Total Other Expense	<u>475,018.50</u>		
Net Other Income	<u>-475,018.50</u>	<u>394,896.41</u>	<u>-120.29%</u>
Net Income	<u><u>-390,745.96</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>

Village of Salado-General Fund
Check Listing
As of February 29, 2024

Date	Num	Name	Memo	Amount
02/01/2024	4903	Standard Insurance Company RC	Employee Life/AD&D	614.89
02/01/2024	Draft	Cirro Energy	Utilities: Electric	63.42
02/01/2024	Draft	Cirro Energy	Utilities: Electric	10.92
02/01/2024	Draft	Cirro Energy	Utilities: Electric	28.09
02/01/2024	Draft	Cirro Energy	Utilities: Electric	93.93
02/01/2024	Draft	Cirro Energy	Utilities: Electric	303.48
02/01/2024	Draft	Cirro Energy	Utilities: Electric	510.78
02/01/2024	Draft	Cirro Energy	Utilities: Electric	46.55
02/01/2024	Draft	Cirro Energy	Utilities: Electric	45.75
02/01/2024	Draft	Cirro Energy	Utilities: Electric	46.31
02/01/2024	Draft	Cirro Energy	Utilities: Electric	14.45
02/01/2024	Draft	Cirro Energy	Utilities: Electric	1,094.64
02/05/2024	4904	CBS Construction LLC	Culvert Clean Out- Mill Creek Drive	100.00
02/08/2024	4905	Bureau Veritas	Inspection Services	603.03
02/08/2024	4906	CAP Fleet Upfitters	PD Vehicle Upfitting	4,894.00
02/08/2024	4907	Extraco Technology	Monthly IT Support	1,467.50
02/08/2024	4908	Kelly Wisniewski	Contract Labor- 25 Hours, \$15/hr	375.00
02/08/2024	4909	Kristi Stegall	Professional Fees: Accounting January 2024	3,710.00
02/08/2024	Draft	Cirro Energy	Utilities: Electric	45.09
02/12/2024	4910	Axon Enterprise, Inc.	Taser 7 Certification Bundle	4,020.03
02/12/2024	4911	Eagle Disposal	Utilities: Waste Disposal	112.50
02/12/2024	4912	Fuelman	Fuel Purchases	1,776.05
02/12/2024	4913	Grande Communications Network LLC	Telephone/Internet	224.58
02/12/2024	4914	Keith's Ace Hardware	R&M Supplies	1,465.43
02/12/2024	4915	Verizon Wireless	Village Cell Phones	604.31
02/12/2024	4916	Johnson Bros. Ford	PD Vehicle Repairs	359.57
02/22/2024	4918	Salado I.S.D.	Child Safety Funds from Bell County, for Crossing Guard Program FY23	2,720.65
02/22/2024	4917	Card Service Center	January Credit Card Transactions	3,917.84
02/22/2024	4919	Kelly Wisniewski	Contract Labor- 32 Hours, \$15/hr	480.00
02/22/2024	4920	MRB Group	Professional Fees: Engineering	55,086.94
02/23/2024	Draft	Standard Insurance Company RC	Employee Life/AD&D	504.64
02/23/2024	Draft	Guardian	Employee Dental/Vision	1,077.50
02/26/2024	4921	Armstrong, Vaughan & Associates, P.C.	FY 22-23 Audit and Financial Stmt Preparation	13,400.00
02/26/2024	4923	Clifford Lee Coleman	Judicial Services for February 2024	800.00
02/26/2024	4924	Grande Communications Network LLC	PD Telephone and Internet	200.19
02/26/2024	4925	InHouse Systems, Inc.	Municipal Bldg Alarm System Monitoring: 2/1/24 - 4/30/24	59.85
02/26/2024	4926	Kologik LLC	COPsync Software 2/21/24 - 2/20/25	5,912.50
02/29/2024	4927	Blue Cross and Blue Shield of Texas	Employee Health Care Monthly Premiums- March '24	11,671.94
02/29/2024	4928	Jani-King of Austin	March 2024 Contracted Services	387.00
02/29/2024	4929	Xerox Financial Services	Copier Lease Payment- March '24	275.75
02/29/2024	4930	Cameron Country	PD Vehicle Balance Due	2,608.00
				121,733.10
				121,733.10

Village of Salado, Hotel-Motel Fund

03/12/24

Balance Sheet

Accrual Basis

As of February 29, 2024

	<u>Feb 29, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	334,579.96
Total Checking/Savings	<u>334,579.96</u>
Other Current Assets	
1200 · AR Taxes	33,828.90
1100 · Investments	
1120 · TexPool	5,655.33
Total 1100 · Investments	<u>5,655.33</u>
1500 · Petty Cash	100.00
Total Other Current Assets	<u>39,584.23</u>
Total Current Assets	<u>374,164.19</u>
TOTAL ASSETS	<u>374,164.19</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-699.00
Other Current Liabilities	
2050 · Accrued Wages	1,980.68
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	33,996.87
Total 2200 · Due To Other Funds	<u>33,996.87</u>
Total Other Current Liabilities	<u>42,652.55</u>
Total Current Liabilities	<u>41,953.55</u>
Total Liabilities	41,953.55
Equity	
32000 · Retained Earnings	339,501.67
Net Income	-7,291.03
Total Equity	<u>332,210.64</u>
TOTAL LIABILITIES & EQUITY	<u>374,164.19</u>

Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance
October 2023 through February 2024

	<u>Oct '23 - Feb 24</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
4000 · HOT FUND REVENUE			
4100 · County Hotel Occupancy Tax	0.00	4,000.00	0.0%
4200 · Occupancy Tax	102,790.03	260,000.00	39.54%
4300 · Other Income	2,149.01		
Total 4000 · HOT FUND REVENUE	<u>104,939.04</u>	<u>264,000.00</u>	<u>39.75%</u>
Total Income	104,939.04	264,000.00	39.75%
Expense			
5000 · HOT FUND EXPENDITURES			
5001 · Personnel Services			
5002 · Salary- Marketing Specialist	24,248.10	54,335.00	44.63%
5003 · Wages- Visitors Ctr Coordinator	13,872.00	36,056.59	38.47%
5004 · Payroll Tax- MC	504.17	1,310.68	38.47%
5005 · Payroll Tax- SS	2,155.74	5,604.28	38.47%
5006 · Payroll Tax- TWC	16.96	18.00	94.22%
5007 · TMRS Contribution	2,991.64	5,730.83	52.2%
5008 · Health Care	13,965.31	21,150.88	66.03%
Total 5001 · Personnel Services	<u>57,753.92</u>	<u>124,206.26</u>	<u>46.5%</u>
5050 · Other Charges & Services			
5051 · Lease- Visitors Center	7,585.00	18,204.00	41.67%
5052 · Marketing	33,825.40	100,000.00	33.83%
5053 · Office Supplies	40.55	500.00	8.11%
5054 · Arts- Cultural District	6,000.00	20,000.00	30.0%
5054.1 · Music Friendly Program	1,054.84	10,000.00	10.55%
5055 · Printing	42.00	3,500.00	1.2%
5056 · Postage	0.00	1,500.00	0.0%
5057 · Dues & Subscriptions	2,970.00	2,500.00	118.8%
5058 · Travel & Training	501.20	5,000.00	10.02%
5059 · Vehicle Maintenance	0.00	1,000.00	0.0%
5061 · Community Grant Program	0.00	10,000.00	0.0%
Total 5050 · Other Charges & Services	<u>52,018.99</u>	<u>172,204.00</u>	<u>30.21%</u>
5100 · Capital Outlay			
5110 · Capital Outlay- Equipment	2,457.16	4,000.00	61.43%
Total 5100 · Capital Outlay	<u>2,457.16</u>	<u>4,000.00</u>	<u>61.43%</u>
Total 5000 · HOT FUND EXPENDITURES	<u>112,230.07</u>	<u>300,410.26</u>	<u>37.36%</u>
Total Expense	<u>112,230.07</u>	<u>300,410.26</u>	<u>37.36%</u>
Net Ordinary Income	-7,291.03	-36,410.26	20.03%
Other Income/Expense			
Other Income			
98000 · Transfer from HOT Fund Balance	0.00	46,460.26	0.0%
Total Other Income	<u>0.00</u>	<u>46,460.26</u>	<u>0.0%</u>
Other Expense			
99500 · Transfer Out to General Fund	0.00	10,050.00	0.0%
Total Other Expense	<u>0.00</u>	<u>10,050.00</u>	<u>0.0%</u>
Net Other Income	0.00	36,410.26	0.0%
Net Income	<u><u>-7,291.03</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>

Village of Salado, Hotel-Motel Fund
Check Listing
As of February 29, 2024

Date	Num	Name	Memo	Amount
02/05/2024	1926	Christopher Ventura	Map Design Vector Re-Creation and Multiple Edit Rounds	340.00
02/08/2024	1927	Salado Legacy, Inc.	Reimbursement for Facebook Ads for Festival	258.00
02/15/2024	1928	Primary Media	Billboard	875.00
02/22/2024	1931	April Walker-Davis	Mileage Reimbursement	98.76
02/22/2024	1929	Anderson Marketing Group	Salado Positioning Project, Second 1/3	2,541.67
02/22/2024	1930	FM 158 Land, Ltd.	Digital Advertising	2,000.00
02/26/2024	1932	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
				<u>7,630.43</u>
				<u>7,630.43</u>

Village of Salado- 400 Wastewater System Revenue

03/12/24

Balance Sheet

Accrual Basis

As of February 29, 2024

	<u>Feb 29, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon Account x353	41,793.74
Total Checking/Savings	<u>41,793.74</u>
Accounts Receivable	17,105.85
Other Current Assets	
Accounts Receivable- Sewer Conn	14,929.00
Allowance for Doubtful Accounts	-12,025.48
Total Other Current Assets	<u>2,903.52</u>
Total Current Assets	<u>61,803.11</u>
TOTAL ASSETS	<u>61,803.11</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	31.11
Other Current Liabilities	
Accrued Interest	11,843.00
Due to General Fund	522,630.92
Total Other Current Liabilities	<u>534,473.92</u>
Total Current Liabilities	<u>534,505.03</u>
Total Liabilities	534,505.03
Equity	
Retained Earnings	-343,690.15
Net Income	-129,011.77
Total Equity	<u>-472,701.92</u>
TOTAL LIABILITIES & EQUITY	<u>61,803.11</u>

Village of Salado- 400 Wastewater System Revenue
Profit & Loss Budget Performance
October 2023 through February 2024

	<u>Oct '23 - Feb 24</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
Monthly Service Fees	101,953.17	307,141.92	33.19%
Interest Income	142.99	40.00	357.48%
Total Income	<u>102,096.16</u>	<u>307,181.92</u>	<u>33.24%</u>
Expense			
Misc	0.00	1,460.00	0.0%
Maintenance Contractor	88,595.33	182,401.62	48.57%
Professional Fees- Engineering	66,518.18	5,000.00	1,330.36%
Repairs	20,168.19	15,000.00	134.46%
Sludge Disposal	0.00	7,500.00	0.0%
Supplies	0.00	25,000.00	0.0%
TCEQ Fees	1,250.00	1,250.00	100.0%
Utilities			
Utilities- Electric	53,899.07	61,950.00	87.0%
Utilities- Water	677.16	2,100.00	32.25%
Total Utilities	<u>54,576.23</u>	<u>64,050.00</u>	<u>85.21%</u>
Capital Outlay- GIS Map	0.00	31,000.00	0.0%
Total Expense	<u>231,107.93</u>	<u>332,661.62</u>	<u>69.47%</u>
Net Ordinary Income	<u>-129,011.77</u>	<u>-25,479.70</u>	<u>506.33%</u>
Other Income/Expense			
Other Income			
Transfer In	0.00	31,000.00	0.0%
Total Other Income	<u>0.00</u>	<u>31,000.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>31,000.00</u>	<u>0.0%</u>
Net Income	<u><u>-129,011.77</u></u>	<u><u>5,520.30</u></u>	<u><u>-2,337.04%</u></u>

Village of Salado- 400 Wastewater System Revenue
Check Listing
As of February 29, 2024

Date	Num	Name	Memo	Amount
02/01/2024	100328	Mr. Rooter of Central Texas	Sewer Line Repair- Salado Plaza Drive	12,131.82
02/01/2024	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water 1414 Royal St. Lift Station	47.85
02/08/2024	100329	CH2MHILL OMI	Contracted Services- March 2024	14,765.89
02/26/2024	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts	9,589.25
				<u>36,534.81</u>
				<u>36,534.81</u>

Village of Salado- 500 Wastewater Customer Deposits

Balance Sheet

03/12/24

As of February 29, 2024

Accrual Basis

	<u>Feb 29, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	13,403.12
Total Checking/Savings	<u>13,403.12</u>
Total Current Assets	<u>13,403.12</u>
TOTAL ASSETS	<u>13,403.12</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	13,430.00
Total Other Current Liabilities	<u>13,430.00</u>
Total Current Liabilities	<u>13,430.00</u>
Total Liabilities	13,430.00
Equity	
Retained Earnings	-81.39
Net Income	54.51
Total Equity	<u>-26.88</u>
TOTAL LIABILITIES & EQUITY	<u>13,403.12</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2023 through February 2024

	<u>Oct '23 - Feb 24</u>
Ordinary Income/Expense	
Income	
Interest Income	54.51
Total Income	54.51
Net Ordinary Income	54.51
Net Income	<u><u>54.51</u></u>

Village of Salado- 500 Wastewater Customer Deposits Check Listing

As of February 29, 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
(No checks drawn this period)				
				0.00
				<u>0.00</u>

Village of Salado - 700 WW Permanent Improvement Bonds

03/12/24

Balance Sheet

Accrual Basis

As of February 29, 2024

	<u>Feb 29, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	58,067.12
1003 · Horizon '18 Bond Proceeds x9230	320,544.91
1004 · Impact Fees Horizon x8444	16,280.22
Total Checking/Savings	<u>394,892.25</u>
Total Current Assets	394,892.25
Fixed Assets	
1520 · Equipment	5,857.10
1530 · Wastewater Treatment Facility	11,270,909.77
1531 · Accum Depr- Depreciation WWTP	-1,600,843.73
Total Fixed Assets	<u>9,675,923.14</u>
TOTAL ASSETS	<u>10,070,815.39</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2900 · Restricted Impact Fees	59,794.35
Total Other Current Liabilities	<u>59,794.35</u>
Total Current Liabilities	59,794.35
Long Term Liabilities	
2502 · '22 Refunding Bonds	6,920,000.00
2503 · Current Portion of Bonds	560,000.00
Total Long Term Liabilities	<u>7,480,000.00</u>
Total Liabilities	7,539,794.35
Equity	
3110 · Investments in Fixed Assets	2,195,923.00
32000 · Unrestricted Net Assets	377,029.09
Net Income	-41,931.05
Total Equity	<u>2,531,021.04</u>
TOTAL LIABILITIES & EQUITY	<u>10,070,815.39</u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2023 through February 2024

	<u>Oct '23 - Feb 24</u>
Ordinary Income/Expense	
Income	
4400 · Impact Fee Revenue	52,291.00
4100 · Interest Income	1,768.95
	<hr/>
Total Income	54,059.95
Expense	
6100 · Return of Impact Fees	95,991.00
	<hr/>
Total Expense	95,991.00
Net Ordinary Income	<hr/> -41,931.05
Net Income	<hr/> -41,931.05 <hr/>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of February 29, 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
(No checks drawn this period)				
				0.00
				<u>0.00</u>

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of February 29, 2024

	<u>Feb 29, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	654,409.76
Total Checking/Savings	<u>654,409.76</u>
Other Current Assets	
1200 · Due To/From General Fund	103,770.61
1215 · Property Tax Receivable	20,365.88
Total Other Current Assets	<u>124,136.49</u>
Total Current Assets	<u>778,546.25</u>
TOTAL ASSETS	<u>778,546.25</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2704 · Deferred Revenue- Ad Valorem	18,072.09
Total Other Current Liabilities	<u>18,072.09</u>
Total Current Liabilities	<u>18,072.09</u>
Total Liabilities	18,072.09
Equity	
32000 · Unrestricted Net Assets	123,025.58
Net Income	637,448.58
Total Equity	<u>760,474.16</u>
TOTAL LIABILITIES & EQUITY	<u>778,546.25</u>

Village of Salado - 300 Interest and Sinking Fund
Profit & Loss Budget Performance
 October 2023 through February 2024

	<u>Oct '23 - Feb 24</u>	<u>Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
4000 · Property Tax Revenue	701,391.19	702,120.00	99.9%
4100 · Interest Income	7,117.39	3,400.00	209.34%
Total Income	<u>708,508.58</u>	<u>705,520.00</u>	<u>100.42%</u>
Expense			
6111 · 2022 Bond Principal	0.00	560,000.00	0.0%
6112 · 2022 Bond Interest	71,060.00	142,120.00	50.0%
Total Expense	<u>71,060.00</u>	<u>702,120.00</u>	<u>10.12%</u>
Net Ordinary Income	<u>637,448.58</u>	<u>3,400.00</u>	<u>18,748.49%</u>
Net Income	<u><u>637,448.58</u></u>	<u><u>3,400.00</u></u>	<u><u>18,748.49%</u></u>

Village of Salado - 300 Interest and Sinking Fund
Check Listing
As of February 29, 2024

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
02/12/2024	2000	Amegy Bank of Texas	Debt Service Payment- Interest	71,060.00
				<u>71,060.00</u>
				<u><u>71,060.00</u></u>