

Village of Salado-General Fund

Balance Sheet

As of May 31, 2024

06/12/24

Accrual Basis

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	522,808.81
1003 · Horizon Payroll xxx9962	50,043.60
1004 · Horizon Forfeiture xxx3514	6,522.06
1006 · Horizonx1297AllAbilitiesPlaygro	507.84
1099 · Petty Cash	100.00
Total Checking/Savings	<u>579,982.31</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,762.35
Total 1100 · Investments	<u>4,762.35</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	9,566.21
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>208,921.48</u>
1205 · Due To/From Other Funds	
1225 · Due to WW Cust Deposit Fund	-100.00
1224 · Due From WW Operations	557,304.94
1206 · Due From Fund 200 - Hotel/Motel	3,390.35
1209 · Due To/From WW Capital Outlays	-4,571.00
Total 1205 · Due To/From Other Funds	<u>556,024.29</u>
Total Other Current Assets	<u>769,708.12</u>
Total Current Assets	<u>1,349,690.43</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>3,472,325.59</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	78,057.02
Other Current Liabilities	
2050 · Accrued Wages	17,332.84
2100 · Payroll Liabilities	12,048.74
2200 · Due to other funds	
2201 · Due to I&S	9,816.95
Total 2200 · Due to other funds	<u>9,816.95</u>
2300 · Unearned ARPA Grant Revenue	
2300.1 · ARPA Funding	588,413.30

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Accrual Basis

	<u>May 31, 24</u>
2300.2 · ARPA Expenditures	-588,413.30
Total 2300 · Unearned ARPA Grant Revenue	0.00
2301 · Escrow- Subdivision	945,625.08
2302 · Sanctuary PID Escrow	30,105.50
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	13,795.67
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	1,203.73
Total Other Current Liabilities	1,049,480.99
Total Current Liabilities	1,127,538.01
Total Liabilities	1,127,538.01
Equity	
3110 · Investments in Fixed Assets	2,122,635.16
32000 · Retained Earnings	979,752.29
Net Income	-757,599.87
Total Equity	2,344,787.58
TOTAL LIABILITIES & EQUITY	3,472,325.59

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

	<u>Oct '23 - May 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
4000 · GENERAL FUND REVENUE			
4100 · Tax Revenue			
4115 · Property Taxes	654,221.14	517,826.30	126.34%
4120 · Sales Tax Earned	575,527.54	850,000.00	67.71%
4130 · Mixed Beverages	27,957.55	40,000.00	69.89%
Total 4100 · Tax Revenue	1,257,706.23	1,407,826.30	89.34%
4150 · Franchise Fees			
4160 · Electric Franchise	124,266.26	140,000.00	88.76%
4165 · Telephone Franchise	13,470.95	23,000.00	58.57%
4170 · Waste Disposal Franchise Fee	11,319.41	30,000.00	37.73%
4175 · Cable Franchise	7,412.08	32,000.00	23.16%
4180 · Water Franchise	32,620.13	43,000.00	75.86%
Total 4150 · Franchise Fees	189,088.83	268,000.00	70.56%
4200 · Licenses, Permits, and Fees			
4210 · Sign Permit / Misc	635.00	500.00	127.0%
4215 · Service Fees (Burn)	200.00	250.00	80.0%
4216 · Service Fees (Itinerant Vendor)	2,275.00	2,000.00	113.75%
4230 · Building Permit Fees	79,963.06	120,000.00	66.64%
4260 · Certificate of Occupancy	1,120.00	5,000.00	22.4%
4270 · Contractor Registration	6,480.00	12,000.00	54.0%
Total 4200 · Licenses, Permits, and Fees	90,673.06	139,750.00	64.88%
4300 · Service Fees			
4310 · Subdiv/Plats/Waivers/Exceptions	11,850.00	38,500.00	30.78%
4315 · Zoning/Variances	500.00	1,200.00	41.67%
4320 · Pace Park Rental Fees	2,051.00	3,500.00	58.6%
4330 · LEOSE	0.00	910.00	0.0%
4340 · Crash Report Fees	318.10	250.00	127.24%
Total 4300 · Service Fees	14,719.10	44,360.00	33.18%
4700 · Investment and other income			
4780 · Interest Income	11,504.27	9,300.00	123.7%
4790 · Other Income	79,502.02	50,000.00	159.0%
Total 4700 · Investment and other income	91,006.29	59,300.00	153.47%
4400 · Fines and Forfeitures	43,076.96	62,500.00	68.92%
Total 4000 · GENERAL FUND REVENUE	1,686,270.47	1,981,736.30	85.09%
Total Income	1,686,270.47	1,981,736.30	85.09%
Expense			
GENERAL FUND EXPENDITURES			
5000 · ADMINISTRATION DEPARTMENT			
5100 · Personnel Services			
5101 · Village Administrator Salary	113,334.81	150,000.00	75.56%

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

	<u>Oct '23 - May 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
5102 · City Secretary Salary	35,494.98	74,500.00	47.64%
5103 · Assistant Village Administrator	37,036.50	80,080.00	46.25%
5104 · Receptionist Salary	6,776.25	21,000.00	32.27%
5121 · Payroll Tax- MC Admin	2,757.28	5,071.78	54.37%
5122 · Payroll Tax- SS Admin	11,789.69	21,686.23	54.37%
5123 · Payroll Tax- TWC Admin	340.09	45.00	755.76%
5126 · TMRS Contributions- Admin	19,218.90	23,567.29	81.55%
5127 · Health Care- Admin	8,385.41	37,013.82	22.66%
5128 · Pay Comparability Adjustment	2,000.00	2,000.00	100.0%
Total 5100 · Personnel Services	237,133.91	414,964.12	57.15%
5200 · Services			
5201 · Meeting Expense	1,795.99	250.00	718.4%
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	2,136.68	3,750.00	56.98%
5205 · Equipment - Leased / Rented	2,280.69	3,909.15	58.34%
5206 · Interest Exp/Bank Fees	780.99	750.00	104.13%
5207 · BELLCAD	15,322.26	12,100.00	126.63%
5214 · Utilities	4,434.12	6,126.12	72.38%
5215 · Janitorial	1,896.00	2,844.00	66.67%
Total 5200 · Services	35,004.73	36,729.27	95.31%
5216 · Professional Fees			
5216-3 · Profess Fees - Accounting	45,250.00	52,100.00	86.85%
5216-4 · Profess Fees - Inspections	52,839.13	98,407.99	53.69%
5216-5 · Profess. Fees - Legal	50,440.88	42,500.00	118.68%
Total 5216 · Professional Fees	148,530.01	193,007.99	76.96%
5300 · Other Services & Charges			
5301 · Election Expenses	4,470.51	4,650.00	96.14%
5304 · Office Supplies	3,700.52	4,000.00	92.51%
5305 · Postage	941.96	3,000.00	31.4%
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	1,478.00	2,000.00	73.9%
5311 · Insurance (TML Property & GL)	58,545.30	50,000.00	117.09%
5312 · Dues and Subscriptions	1,970.61	2,500.00	78.82%
5313 · Training & Travel	95.56	500.00	19.11%
5319 · Technology	16,351.01	25,000.00	65.4%
5320 · Special Projects	27,137.03	65,833.20	41.22%
Total 5300 · Other Services & Charges	118,103.34	162,333.20	72.75%
5400 · Capital Outlay			
5401 · Equipment (IT)	3,165.00	4,000.00	79.13%

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	<u>Oct '23 - May 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Total 5400 · Capital Outlay	3,165.00	4,000.00	79.13%
Total 5000 · ADMINISTRATION DEPARTMENT	541,936.99	811,034.58	66.82%
5500 · DEVELOPMENT SERVICES DEPARTMENT			
5501 · Personnel Services			
5502 · Permit Clerk Salary	29,387.70	44,561.92	65.95%
5503 · Payroll Tax- MC Dev Svcs	426.12	646.15	65.95%
5504 · Payroll Tax- SS Dev Svcs	1,822.04	2,762.84	65.95%
5505 · Payroll Tax- TWC Dev Svcs	118.02	9.00	1,311.33%
5506 · TMRS Contributions- Dev Svcs	2,955.55	2,825.23	104.61%
5507 · Health Care- Dev Svcs	7,980.15	10,575.44	75.46%
Total 5501 · Personnel Services	42,689.58	61,380.58	69.55%
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	27,384.70	30,000.00	91.28%
5702 · Zoning/Annexation	3,750.00	5,000.00	75.0%
5703 · Engineering- Plat Review	46,870.44	35,000.00	133.92%
Total 5700 · Professional Fees	78,005.14	70,000.00	111.44%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	120,694.72	131,880.58	91.52%
6000 · PUBLIC SAFETY DEPARTMENT			
6200 · Police Department			
6201 · Personnel Services			
6202 · Salary - Chief of Police	67,056.50	103,000.00	65.1%
6203 · Salary- Sergeant	45,936.00	66,560.00	69.01%
6204 · Salary / Wages - Officers	173,776.48	334,600.00	51.94%
6205 · Officers - Overtime	11,100.52	10,000.00	111.01%
6206 · Longevity & Certif Pay	5,165.32	10,915.08	47.32%
6207 · Payroll Tax- MC PD	4,327.50	7,613.59	56.84%
6208 · Payroll Tax- SS PD	18,503.86	32,554.65	56.84%
6209 · Payroll Tax- TWC PD	865.41	90.00	961.57%
6210 · TMRS Contributions- PD	30,803.55	33,289.76	92.53%
6211 · Health Care- PD	68,310.09	84,603.52	80.74%
Total 6201 · Personnel Services	425,845.23	683,226.60	62.33%
6212 · Services			
6213 · Telephone	5,093.09	11,333.00	44.94%
6214 · Utilities	2,806.61	4,000.00	70.17%
6215 · Janitorial	1,200.00	1,800.00	66.67%
6215.1 · Technology- PD	31,158.86	50,000.00	62.32%
Total 6212 · Services	40,258.56	67,133.00	59.97%
6216 · Other Services & Charges			
6217 · Ammunition	1,739.45	2,000.00	86.97%

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

	<u>Oct '23 - May 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
6218 · Crime Prevention Supplies	0.00	3,000.00	0.0%
6219 · Auto Expenses	21,449.18	42,500.00	50.47%
6220 · Supplies	4,153.68	8,000.00	51.92%
6221 · Equipment Maintenance & Repair	300.81	1,000.00	30.08%
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	2,440.56	1,500.00	162.7%
Total 6216 · Other Services & Charges	35,996.18	69,500.00	51.79%
6225 · Police - Capital Outlay			
6226 · Capital Outlay- PD Vehicles	91,861.16	97,045.05	94.66%
6227 · Capital Outlay- PD Equipment	5,135.63	12,500.00	41.09%
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	96,996.79	129,545.05	74.88%
Total 6200 · Police Department	599,096.76	949,404.65	63.1%
6500 · Municipal Court			
6550 · Professional Fees			
6551 · Judicial Services	6,400.00	11,000.00	58.18%
6552 · Prosecutor	11,192.86	18,900.00	59.22%
Total 6550 · Professional Fees	17,592.86	29,900.00	58.84%
6570 · Other Services & Charges			
6571 · Supplies	165.00	250.00	66.0%
6573 · Dues and Subscriptions	2,778.11	2,500.00	111.12%
6575 · Travel and Training	0.00	1,000.00	0.0%
Total 6570 · Other Services & Charges	2,943.11	3,750.00	78.48%
Total 6500 · Municipal Court	20,535.97	33,650.00	61.03%
Total 6000 · PUBLIC SAFETY DEPARTMENT	619,632.73	983,054.65	63.03%
7000 · PUBLIC WORKS DEPARTMENT			
7001 · Personnel Services			
7002 · Wages- Maintenance Worker	23,650.40	36,168.70	65.39%
7004 · Maintenance Worker- Overtime	2,530.74	2,500.00	101.23%
7005 · Payroll Tax- MC Maint	378.74	560.70	67.55%
7006 · Payroll Tax- SS Maint	1,619.41	2,397.46	67.55%
7007 · Payroll Tax- TWC Maint	115.98	9.00	1,288.67%
7008 · TMRS Contributions- Maint	2,680.35	2,451.60	109.33%
7009 · Healthcare- Maintenance	7,692.46	10,575.44	72.74%
Total 7001 · Personnel Services	38,668.08	54,662.90	70.74%
7015 · Other Services & Charges			
7016 · Maint- Uniforms and Boots	679.90	1,500.00	45.33%
7017 · Telephone	366.44	1,500.00	24.43%
Total 7015 · Other Services & Charges	1,046.34	3,000.00	34.88%

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Profit & Loss Budget Performance
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	<u>Oct '23 - May 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Total 7000 · PUBLIC WORKS DEPARTMENT	39,714.42	57,662.90	68.87%
8000 · PARKS DEPARTMENT			
8001 · Services			
8002 · Utilities	5,689.32	2,500.00	227.57%
Total 8001 · Services	5,689.32	2,500.00	227.57%
8010 · Other Services & Charges			
8011 · Supplies	250.00	5,000.00	5.0%
8014 · Contract Services	5,035.00	7,500.00	67.13%
Total 8010 · Other Services & Charges	5,285.00	12,500.00	42.28%
8030 · Capital Outlay- Parks	0.00	30,000.00	0.0%
Total 8000 · PARKS DEPARTMENT	10,974.32	45,000.00	24.39%
9000 · STREET DEPARTMENT			
9001 · Other Services & Charges			
9002 · Contract Services	37,262.43	110,000.00	33.88%
9003 · Signage	0.00	5,000.00	0.0%
9004 · Auto Expense	448.09	500.00	89.62%
9006 · Street Supplies	11,055.46	7,500.00	147.41%
Total 9001 · Other Services & Charges	48,765.98	123,000.00	39.65%
9050 · Services			
9051 · Utilities	13,745.06	25,000.00	54.98%
Total 9050 · Services	13,745.06	25,000.00	54.98%
9500 · Capital Outlay			
9501 · Capital Outlay- Streets	484,550.19	200,000.00	242.28%
9503 · Capital Outlay- Other	33,560.65		
Total 9500 · Capital Outlay	518,110.84	200,000.00	259.06%
Total 9000 · STREET DEPARTMENT	580,621.88	348,000.00	166.85%
Total GENERAL FUND EXPENDITURES	1,913,575.06	2,376,632.71	80.52%
Total Expense	1,913,575.06	2,376,632.71	80.52%
Net Ordinary Income	-227,304.59	-394,896.41	57.56%
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%
Total Other Income	0.00	394,896.41	0.0%
Other Expense			
98000 · Transfers Out			
98007 · Xfer to All Abil. PG Fund	530,295.28		
Total 98000 · Transfers Out	530,295.28		
Total Other Expense	530,295.28		
Net Other Income	-530,295.28	394,896.41	-134.29%
Net Income	-757,599.87	0.00	100.0%

Village of Salado-General Fund
Check Listing
As of May 31, 2024

Date	Num	Name	Memo	Amount
05/02/2024	Draft	Cirro Energy	Utilities: Electric	28.09
05/02/2024	Draft	Cirro Energy	Utilities: Electric	93.93
05/02/2024	Draft	Cirro Energy	Utilities: Electric	17.58
05/02/2024	Draft	Cirro Energy	Utilities: Electric	324.09
05/02/2024	Draft	Cirro Energy	Utilities: Electric	28.36
05/02/2024	Draft	Cirro Energy	Utilities: Electric	1,468.00
05/02/2024	Draft	Cirro Energy	Utilities: Electric	45.75
05/02/2024	Draft	Cirro Energy	Utilities: Electric	41.65
05/02/2024	Draft	Cirro Energy	Utilities: Electric	186.94
05/02/2024	Draft	Cirro Energy	Utilities: Electric	14.45
05/06/2024	5001	Kelly Wisniewski	Contract Labor- 50 Hours, \$15/hr	750.00
05/06/2024	Draft	Cirro Energy	Utilities: Electric	76.10
05/09/2024	5014	Fields, Allen K	Reimbursement: TPCA Conference 3/25/24-3/27/24 Galveston: Lodging	527.85
05/09/2024	5015	Phelps, Jennifer C	Mileage Reimbursement- Filing Ordinances at Bell County	45.56
05/09/2024	5016	Encore Fence	Refund Fence Permit Paid in Error (4055 Integrity Lane in ETJ Not Required)	35.00
05/09/2024	5017	Shipman Fire Protection	Refund: Sprinkler and Alarm Permit, Duplicate Payment	1,997.92
05/09/2024	5018	Audrey Jaisingh	Refund Pace Park Deposit	100.00
05/09/2024	5002	Andrew W. Sniggs	Stump Removal-Indian Trail	1,500.00
05/09/2024	5003	AnnamLife, LLC	Live Stream Technician for BOA Mtg 05/02/24	200.00
05/09/2024	5004	Bureau Veritas	Inspection Services	16,429.49
05/09/2024	5005	Extraco Technology	Monthly IT Support, Cybersecurity Monitoring	1,467.50
05/09/2024	5006	Keith's Ace Hardware	R&M Supplies	1,333.64
05/09/2024	5007	Kristi Stegall	Professional Fees: Accounting April 2024	4,900.00
05/09/2024	5008	Lexipol	PoliceOne Academy- Annual Rate Per User (6) @ \$100.53ea	603.18
05/09/2024	5009	MRB Group	Professional Fees: Engineering	32,515.83
05/09/2024	5010	Royal Vista, Incorporated	Stagecoach Circle Drainage Improvements	66,084.30
05/09/2024	5011	Salado Water Supply Corporation	Water- Pace Park	19.98
05/09/2024	5012	Verizon Wireless	Village Cell Phones	605.08
05/13/2024	5019	Bickerstaff Heath Delgado Acosta LLP	Professional Fees: Legal	7,717.27
05/13/2024	5020	Eagle Disposal	Utilities: Waste Disposal	112.50
05/13/2024	5021	Fuelman	Fuel Purchases	2,303.72
05/13/2024	5022	Grande Communications Network LLC	Telephone/Internet	224.48
05/13/2024	5023	InHouse Systems, Inc.	Municipal Bldg Alarm System Monitoring: 5/1/24 - 7/31/24	59.85
05/13/2024	5024	Langford Community Management Services	Texas Parks & Wildlife Department- Construction	2,500.00
05/13/2024	Draft	Cirro Energy	Utilities: Electric	27.29
05/16/2024	5025	All American Landscape	Contract Services- Mowing	850.00
05/16/2024	5026	InHouse Systems, Inc.	Alarm System Monitoring- PD- May 2024	19.95
05/16/2024	5027	Tax Appraisal District Of Bell County	4th QTR 2024 Taxing Unit Fee	5,107.42
05/16/2024	5028	Texas Department of Transportation	CSJ: 0909-36-183 Initial Payment, City's Share of Initial Costs	20,160.00
05/16/2024	5029	The Aegis Group, Inc.	Appraisal: Sanctuary East PID, Improvement Area #1	9,000.00
05/16/2024	5030	TxTag	Toll Fees	7.55
05/21/2024	Draft	Guardian	Employee Dental/Vision Premiums	357.82
05/21/2024	Draft	Blue Cross and Blue Shield of Texas	Employee Health Care Monthly Premiums- June '24	17,507.91
05/21/2024	Draft	Standard Insurance Company RC	Employee Life/AD&D	406.89
05/23/2024	5036	DJessa Mampaka	Refund- Citation Pmt Made to Wrong Court	371.40
05/23/2024	5037	Daniel Rose	Refund Pace Park Deposit	100.00
05/23/2024	5038	Ismael G Macias	Refund Overpayment Citation	21.00
05/23/2024	5032	Card Service Center	April Credit Card Transactions	3,202.98
05/23/2024	5033	Kelly Wisniewski	Contract Labor- 40 Hours, \$15/hr	600.00
05/23/2024	5034	Salado Village Voice Newspaper	Public Notices	240.00
05/23/2024	5035	Xerox Financial Services	Copier Lease Payment- Overage 2/1/24-4/30/24	74.69
05/30/2024	5050	Ryan Couvillion	Refund Pace Park Deposit	100.00
05/30/2024	5051	Kane Heating & Air Conditioning	Refund Building Permit Paid in Error 13582 Cedar Valley Rd	100.00
05/30/2024	5052	Rudy Gutierrez	Refund Citation Paid by Wrong Court	283.00

Village of Salado-General Fund
Check Listing
As of May 31, 2024

05/30/2024	5053	Priority Roofing of Austin, LLC	Refund Building Permit Paid in Error- 1011 Vista View Ct. (In ETJ)	199.79
05/30/2024	5039	AnnamLife, LLC	Live Stream Technician for BOA Mtg 05/16/24	200.00
05/30/2024	5040	Boot Barn, Inc.	Public Works Uniform Supplies	679.90
05/30/2024	5041	Clifford Lee Coleman	Judicial Services for May 2024	800.00
05/30/2024	5042	Flock Safety	5 Flock Safety Falcon Cameras @ \$3,000/ea	15,000.00
05/30/2024	5043	Grande Communications Network LLC	PD Telephone and Internet	200.08
05/30/2024	5044	GT Distributors	PD: Hero's Pride Officer Badges (50)	166.50
05/30/2024	5045	Jani-King of Austin	June 2024 Contracted Services	387.00
05/30/2024	5046	RMA Toll Processing	Toll Fees	4.28
05/30/2024	5047	Salado I.S.D.	May 20024 Elections	4,470.51
05/30/2024	5048	Texas Department of Transportation	CSJ: 0909-36-187 Initial Payment, City's Share of Initial Costs	6,710.00
05/31/2024	Draft	Cirro Energy	Utilities: Electric	28.09
05/31/2024	Draft	Cirro Energy	Utilities: Electric	93.93
05/31/2024	Draft	Cirro Energy	Utilities: Electric	27.80
05/31/2024	Draft	Cirro Energy	Utilities: Electric	348.30
05/31/2024	Draft	Cirro Energy	Utilities: Electric	9.75
05/31/2024	Draft	Cirro Energy	Utilities: Electric	1,468.00
05/31/2024	Draft	Cirro Energy	Utilities: Electric	45.75
05/31/2024	Draft	Cirro Energy	Utilities: Electric	37.25
05/31/2024	Draft	Cirro Energy	Utilities: Electric	205.72
05/31/2024	Draft	Cirro Energy	Utilities: Electric	14.45
				<u>233,993.09</u>
				<u>233,993.09</u>

Village of Salado, Hotel-Motel Fund

06/12/24

Balance Sheet

Accrual Basis

As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	337,821.28
Total Checking/Savings	337,821.28
Other Current Assets	
1200 · AR Taxes	33,828.90
1100 · Investments	
1120 · TexPool	5,704.99
Total 1100 · Investments	5,704.99
1500 · Petty Cash	100.00
Total Other Current Assets	39,633.89
Total Current Assets	377,455.17
TOTAL ASSETS	377,455.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	9,381.00
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	3,390.35
2200 · Due To Other Funds - Other	100.00
Total 2200 · Due To Other Funds	3,490.35
Total Other Current Liabilities	12,146.03
Total Current Liabilities	21,527.03
Total Liabilities	21,527.03
Equity	
32000 · Retained Earnings	350,647.75
Net Income	5,280.39
Total Equity	355,928.14
TOTAL LIABILITIES & EQUITY	377,455.17

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

	<u>Oct '23 - May 24</u>	<u>Annual 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	170,679.40	260,000.00	65.65%
4300 · Other Income	2,374.47		
Total 4000 · HOT FUND REVENUE	<u>173,053.87</u>	<u>264,000.00</u>	<u>65.55%</u>
Total Income	173,053.87	264,000.00	65.55%
Expense			
5000 · HOT FUND EXPENDITURES			
5001 · Personnel Services			
5002 · Salary- Marketing Specialist	33,894.25	54,335.00	62.38%
5003 · Wages- Visitors Ctr Coordinator	20,204.46	36,056.59	56.04%
5004 · Payroll Tax- MC	735.86	1,310.68	56.14%
5005 · Payroll Tax- SS	3,146.41	5,604.28	56.14%
5006 · Payroll Tax- TWC	265.02	18.00	1,472.33%
5007 · TMRS Contribution	4,826.14	5,730.83	84.21%
5008 · Health Care	15,615.59	21,150.88	73.83%
Total 5001 · Personnel Services	<u>78,687.73</u>	<u>124,206.26</u>	<u>63.35%</u>
5050 · Other Charges & Services			
5051 · Lease- Visitors Center	12,136.00	18,204.00	66.67%
5052 · Marketing	60,981.48	100,000.00	60.98%
5053 · Office Supplies	1,092.00	500.00	218.4%
5054 · Arts- Cultural District	6,000.00	20,000.00	30.0%
5054.1 · Music Friendly Program	1,341.43	10,000.00	13.41%
5055 · Printing	42.00	3,500.00	1.2%
5056 · Postage	28.48	1,500.00	1.9%
5057 · Dues & Subscriptions	3,405.00	2,500.00	136.2%
5058 · Travel & Training	501.20	5,000.00	10.02%
5059 · Vehicle Maintenance	7.00	1,000.00	0.7%
5061 · Community Grant Program	0.00	10,000.00	0.0%
Total 5050 · Other Charges & Services	<u>85,534.59</u>	<u>172,204.00</u>	<u>49.67%</u>
5100 · Capital Outlay			
5110 · Capital Outlay- Equipment	3,551.16	4,000.00	88.78%
Total 5100 · Capital Outlay	<u>3,551.16</u>	<u>4,000.00</u>	<u>88.78%</u>
Total 5000 · HOT FUND EXPENDITURES	<u>167,773.48</u>	<u>300,410.26</u>	<u>55.85%</u>
Total Expense	167,773.48	300,410.26	55.85%
Net Ordinary Income	5,280.39	-36,410.26	-14.5%
Other Income/Expense			
Other Income			
98000 · Transfer from HOT Fund Balance	0.00	46,460.26	0.0%
Total Other Income	0.00	46,460.26	0.0%
Other Expense			
99500 · Transfer Out to General Fund	0.00	10,050.00	0.0%
Total Other Expense	0.00	10,050.00	0.0%
Net Other Income	0.00	36,410.26	0.0%
Net Income	<u>5,280.39</u>	<u>0.00</u>	<u>100.0%</u>

Village of Salado, Hotel-Motel Fund
Check Listing
As of May 31, 2024

Date	Num	Name	Memo	Amount
05/13/2024	1948	Visit Widget LLC	Website Hosting & Support	409.00
05/16/2024	1949	IKWTX	Audience Targeting/Video: Porch & Planet Festival 4/28/24	1,200.00
05/30/2024	1951	AnnamLife, LLC	Social Media Mgmt & Analysis-Porch & Planet Fest 2024	1,125.00
05/30/2024	1952	Primary Media	Billboard	875.00
05/30/2024	1950	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
				<u>5,126.00</u>
				<u>5,126.00</u>

Village of Salado- 400 Wastewater System Revenue

06/12/24

Balance Sheet

Accrual Basis

As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	50,253.09
Accounts Receivable	25,987.55
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>79,144.16</u>
TOTAL ASSETS	<u>79,144.16</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	18,435.52
Other Current Liabilities	
Accrued Interest	11,843.00
Due to General Fund	557,304.94
Total Other Current Liabilities	<u>569,147.94</u>
Total Current Liabilities	<u>587,583.46</u>
Total Liabilities	587,583.46
Equity	
Retained Earnings	-343,690.15
Net Income	-164,749.15
Total Equity	<u>-508,439.30</u>
TOTAL LIABILITIES & EQUITY	<u>79,144.16</u>

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

	Oct '23 - May 24	YTD Budget	% of Budget	Annual Budget
Ordinary Income/Expense				
Income				
Monthly Service Fees	169,918.96	307,141.92	55.32%	307,141.92
Interest Income	260.96	40.00	652.4%	40.00
Total Income	170,179.92	307,181.92	55.4%	307,181.92
Expense				
Misc	1,370.00	1,460.00	93.84%	1,460.00
Maintenance Contractor	150,282.32	182,401.62	82.39%	182,401.62
Professional Fees- Engineering	35,890.74	5,000.00	717.82%	5,000.00
Repairs	32,013.28	15,000.00	213.42%	15,000.00
Sludge Disposal	0.00	7,500.00	0.0%	7,500.00
Supplies	0.00	25,000.00	0.0%	25,000.00
TCEQ Fees	1,250.00	1,250.00	100.0%	1,250.00
Utilities				
Utilities- Electric	71,596.27	61,950.00	115.57%	61,950.00
Utilities- Water	2,815.96	2,100.00	134.09%	2,100.00
Total Utilities	74,412.23	64,050.00	116.18%	64,050.00
Capital Outlay- GIS Map	39,710.50	31,000.00	128.1%	31,000.00
Total Expense	334,929.07	332,661.62	100.68%	332,661.62
Net Ordinary Income	-164,749.15	-25,479.70	646.59%	-25,479.70
Other Income/Expense				
Other Income				
Transfer In	0.00	31,000.00	0.0%	31,000.00
Total Other Income	0.00	31,000.00	0.0%	31,000.00
Net Other Income	0.00	31,000.00	0.0%	31,000.00
Net Income	-164,749.15	5,520.30	-2,984.42%	5,520.30

Village of Salado- 400 Wastewater System Revenue
Check Listing
As of May 31, 2024

Date	Num	Name	Memo	Amount
05/06/2024	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water 1414 Royal St. Lift Station	49.31
05/09/2024	100337	CH2MHILL OMI	Operations: Additional Repairs	5,043.33
05/09/2024	100338	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well	54.68
05/09/2024	100339	Salado Water Supply Corporation	Service Address-1401 Shepherd Dr.	1,989.45
05/16/2024	100340	CH2MHILL OMI	Contracted Services- June 2024	14,765.89
05/24/2024	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts	981.41
				<u>22,884.07</u>
				<u><u>22,884.07</u></u>

Village of Salado- 500 Wastewater Customer Deposits

06/12/24

Balance Sheet

Accrual Basis

As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	13,837.59
Other Current Assets	
Due to/from Other Funds	100.00
Total Other Current Assets	<u>100.00</u>
Total Current Assets	<u>13,937.59</u>
TOTAL ASSETS	<u>13,937.59</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	13,930.00
Total Other Current Liabilities	<u>13,930.00</u>
Total Current Liabilities	<u>13,930.00</u>
Total Liabilities	13,930.00
Equity	
Retained Earnings	-81.39
Net Income	88.98
Total Equity	<u>7.59</u>
TOTAL LIABILITIES & EQUITY	<u>13,937.59</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2023 through May 2024

	<u>Oct '23 - May 24</u>
Ordinary Income/Expense	
Income	
Interest Income	88.98
Total Income	88.98
Net Ordinary Income	88.98
Net Income	<u><u>88.98</u></u>

Village of Salado- 500 Wastewater Customer Deposits
Check Listing
As of May 31, 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

06/12/24

Balance Sheet

Accrual Basis

As of May 31, 2024

	May 31, 24
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	58,213.31
1003 · Horizon '18 Bond Proceeds x9230	321,353.54
1004 · Impact Fees Horizon x8444	16,338.58
Total Checking/Savings	395,905.43
Other Current Assets	
2206 · Due from GF	4,571.00
Total Other Current Assets	4,571.00
Total Current Assets	400,476.43
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	9,675,923.14
TOTAL ASSETS	10,076,399.57
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2900 · Restricted Impact Fees	59,794.35
Total Other Current Liabilities	59,794.35
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	7,480,000.00
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	-36,346.87
Total Equity	2,536,605.22
TOTAL LIABILITIES & EQUITY	10,076,399.57

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2023 through May 2024

	<u>Oct '23 - May 24</u>
Ordinary Income/Expense	
Income	
4400 · Impact Fee Revenue	75,146.00
4100 · Interest Income	2,782.13
	<hr/>
Total Income	77,928.13
Expense	
6100 · Return of Impact Fees	114,275.00
	<hr/>
Total Expense	114,275.00
Net Ordinary Income	<hr/> -36,346.87
Net Income	<hr/> -36,346.87 <hr/>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of May 31, 2024

<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><u>0.00</u></u>

Village of Salado - 300 Interest and Sinking Fund

06/12/24

Balance Sheet

Accrual Basis

As of May 31, 2024

	<u>May 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	851,446.21
Other Current Assets	
1200 · Due To/From General Fund	9,816.95
1215 · Property Tax Receivable	20,365.88
Total Other Current Assets	<u>30,182.83</u>
Total Current Assets	<u>881,629.04</u>
TOTAL ASSETS	<u>881,629.04</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	740,531.37
Total Equity	<u>863,556.95</u>
TOTAL LIABILITIES & EQUITY	<u>881,629.04</u>

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

	<u>Oct '23 - May 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
4000 · Property Tax Revenue	793,718.85	702,120.00	113.05%
4100 · Interest Income	17,872.52	3,400.00	525.66%
Total Income	<u>811,591.37</u>	<u>705,520.00</u>	<u>115.03%</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>740,531.37</u>	<u>3,400.00</u>	<u>21,780.33%</u>
Net Income	<u><u>740,531.37</u></u>	<u><u>3,400.00</u></u>	<u><u>21,780.33%</u></u>

Village of Salado - 300 Interest and Sinking Fund

Check Listing

As of May 31, 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>