

Village of Salado-General Fund

Balance Sheet

11/10/23

As of October 31, 2023

Accrual Basis

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	1,443,567.41
1003 · Horizon Payroll xxx9962	50,045.16
1004 · Horizon Forfeiture xxx3514	6,484.13
1006 · Horizonx1297AllAbilitiesPlaygro	329,633.68
1099 · Petty Cash	100.00
Total Checking/Savings	<u>1,829,830.38</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,636.53
Total 1100 · Investments	<u>4,636.53</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	972.54
1215 · Property Tax Receivable	12,002.45
1217 · Franchise Fee Receivable	44,222.72
1218 · Sales Tax Receivable	135,338.58
1219 · Mixed Beverage Receivable	6,562.39
Total 1200 · Other receivables	<u>199,098.68</u>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	378,880.84
1206 · Due From Fund 200 - Hotel/Motel	30,484.64
Total 1205 · Due To/From Other Funds	<u>409,365.48</u>
Total Other Current Assets	<u>613,100.69</u>
Total Current Assets	<u>2,442,931.07</u>
Fixed Assets	
1700 · Land	45,576.83
1705 · Building	384,593.71
1730 · Machinery & Equipment	408,074.74
1740 · Infrastructure	1,205,093.09
1799 · Accumulated Depreciation	-847,140.00
Total Fixed Assets	<u>1,196,198.37</u>
Other Assets	
1800 · Construction in Progress	51,854.93
Total Other Assets	<u>51,854.93</u>
TOTAL ASSETS	<u><u>3,690,984.37</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	188,831.70
Other Current Liabilities	
2050 · Accrued Wages	13,577.67
2100 · Payroll Liabilities	7,582.44
2200 · Due to other funds	
2201 · Due to I&S	4,936.20
Total 2200 · Due to other funds	<u>4,936.20</u>
2300 · Unearned ARPA Grant Revenue	
2300.1 · ARPA Expenditures	-133,111.55
2300 · Unearned ARPA Grant Revenue - Other	588,413.30

Village of Salado-General Fund

Balance Sheet

As of October 31, 2023

11/10/23

Accrual Basis

	<u>Oct 31, 23</u>
Total 2300 · Unearned ARPA Grant Revenue	455,301.75
2301 · Escrow- Subdivision	995,625.08
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	10,908.02
Total 2700 · Deferred Revenue	10,908.02
2899 · Reserved-LTPDF TruancyPrevFund	1,964.22
2900 · Reserved- Security Fee	3,549.29
2861 · Reserved Child Safety Fee	4,222.01
2862 · Reserved- Technology Fund	6,873.20
Total Other Current Liabilities	1,504,539.88
Total Current Liabilities	1,693,371.58
Total Liabilities	1,693,371.58
Equity	
3120 · Restricted for Playground	26,460.43
3110 · Investments in Fixed Assets	1,235,287.07
32000 · Retained Earnings	856,251.32
Net Income	-120,386.03
Total Equity	1,997,612.79
TOTAL LIABILITIES & EQUITY	<u>3,690,984.37</u>

VILLAGE OF SALADO, TEXAS

FUND BALANCE- GENERAL FUND

As of October 31, 2023

Current Assets:

Cash and Cash Equivalents	\$	1,829,830.38
Investments	\$	4,636.53
Receivables	\$	608,464.16
Total Current Assets	\$	<u><u>2,442,931.07</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$	188,831.70
Payroll Liabilities	\$	7,582.44
Intergovernmental Payable	\$	4,936.20
Deferred Revenues	\$	1,461,834.85
Accrued Wages & Expenses	\$	13,577.67
Total Liabilities	\$	<u><u>1,676,762.86</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$	-
Restricted Fund Balance	\$	43,069.15
Committed Fund Balances		
Public Works	\$	289,239.62
Future Grant Matches	\$	180,774.77
Wastewater Operations	\$	253,084.67
Assigned Fund Balance	\$	-
Unassigned Fund Balance	\$	-
Total Reserves/Balances	\$	<u><u>766,168.21</u></u>

Total Liabilities and Fund Balances	\$	<u><u>2,442,931.07</u></u>
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Village of Salado-General Fund
Profit & Loss Budget Performance
 October 2023

	<u>Oct 23</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
4000 · GENERAL FUND REVENUE			
4100 · Tax Revenue			
4115 · Property Taxes	4,044.80	517,826.30	0.78%
4120 · Sales Tax Earned	64,575.49	850,000.00	7.6%
4130 · Mixed Beverages	3,184.09	40,000.00	7.96%
Total 4100 · Tax Revenue	71,804.38	1,407,826.30	5.1%
4150 · Franchise Fees			
4160 · Electric Franchise	0.00	140,000.00	0.0%
4165 · Telephone Franchise	0.00	23,000.00	0.0%
4170 · Waste Disposal Franchise Fee	307.82	30,000.00	1.03%
4175 · Cable Franchise	0.00	32,000.00	0.0%
4180 · Water Franchise	0.00	43,000.00	0.0%
Total 4150 · Franchise Fees	307.82	268,000.00	0.12%
4200 · Licenses, Permits, and Fees			
4210 · Sign Permit / Misc	15.00	500.00	3.0%
4215 · Service Fees (Burn)	0.00	250.00	0.0%
4216 · Service Fees (Itinerant Vendor)	300.00	2,000.00	15.0%
4230 · Building Permit Fees	24,177.31	120,000.00	20.15%
4260 · Certificate of Occupancy	220.00	5,000.00	4.4%
4270 · Contractor Registration	600.00	12,000.00	5.0%
Total 4200 · Licenses, Permits, and Fees	25,312.31	139,750.00	18.11%
4300 · Service Fees			
4310 · Subdiv/Plats/Waivers/Exceptions	220.00	38,500.00	0.57%
4315 · Zoning/Variances	0.00	1,200.00	0.0%
4320 · Pace Park Rental Fees	50.00	3,500.00	1.43%
4330 · LEOSE	0.00	910.00	0.0%
4340 · Crash Report Fees	54.00	250.00	21.6%
Total 4300 · Service Fees	324.00	44,360.00	0.73%
4700 · Investment and other income			
4780 · Interest Income	1,816.95	9,300.00	19.54%
4790 · Other Income	652.10	50,000.00	1.3%
Total 4700 · Investment and other income	2,469.05	59,300.00	4.16%
4400 · Fines and Forfeitures			
4425 · Court Fines	5,415.00	62,500.00	8.66%
Total 4400 · Fines and Forfeitures	5,415.00	62,500.00	8.66%
Total 4000 · GENERAL FUND REVENUE	105,632.56	1,981,736.30	5.33%
Total Income	105,632.56	1,981,736.30	5.33%
Expense			
GENERAL FUND EXPENDITURES			
5000 · ADMINISTRATION DEPARTMENT			
5100 · Personnel Services			
5101 · Village Administrator Salary	9,677.06	125,802.14	7.69%

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

	<u>Oct 23</u>	<u>Annual Budget</u>	<u>% of Budget</u>
5102 · City Secretary Salary	5,730.76	74,500.00	7.69%
5103 · Assistant Village Administrator	5,322.50	80,080.00	6.65%
5104 · Receptionist Salary	0.00	21,000.00	0.0%
5121 · Payroll Tax- MC Admin	312.74	4,720.91	6.63%
5122 · Payroll Tax- SS Admin	1,337.20	20,185.96	6.62%
5123 · Payroll Tax- TWC Admin	0.00	36.00	0.0%
5126 · TMRS Contributions- Admin	1,354.46	20,641.77	6.56%
5127 · Health Care- Admin	6,167.16	37,013.82	16.66%
5128 · Pay Comparability Adjustment	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	29,901.88	385,980.60	7.75%
5200 · Services			
5201 · Meeting Expense	132.02	250.00	52.81%
5202 · Bell Co Health Srvcs Contracts	5,994.00	6,500.00	92.22%
5203 · Printing Expense	0.00	500.00	0.0%
5204 · Telephone	0.00	3,750.00	0.0%
5205 · Equipment - Leased / Rented	551.50	3,909.15	14.11%
5206 · Interest Exp/Bank Fees	48.50	750.00	6.47%
5207 · BELLCAD	0.00	12,100.00	0.0%
5214 · Utilities	543.26	6,126.12	8.87%
5215 · Janitorial	237.00	2,844.00	8.33%
Total 5200 · Services	7,506.28	36,729.27	20.44%
5216 · Professional Fees			
5216-3 · Profess Fees - Accounting	3,150.00	52,100.00	6.05%
5216-4 · Profess Fees - Inspections	8,920.47	98,407.99	9.07%
5216-5 · Profess. Fees - Legal	3,475.68	42,500.00	8.18%
Total 5216 · Professional Fees	15,546.15	193,007.99	8.06%
5300 · Other Services & Charges			
5301 · Election Expenses	0.00	4,650.00	0.0%
5304 · Office Supplies	0.00	4,000.00	0.0%
5305 · Postage	0.00	3,000.00	0.0%
5306 · Building Supplies	0.00	250.00	0.0%
5307 · Building & Equipment - R & M	0.00	1,500.00	0.0%
5309 · Website	0.00	3,100.00	0.0%
5310 · Public Notices	611.00	2,000.00	30.55%
5311 · Insurance (TML Property & GL)	43,536.50	50,000.00	87.07%
5312 · Dues and Subscriptions	0.00	2,500.00	0.0%
5313 · Training & Travel	0.00	500.00	0.0%
5319 · Technology	1,292.50	25,000.00	5.17%
5320 · Special Projects	13,637.03	65,833.20	20.72%
Total 5300 · Other Services & Charges	59,077.03	162,333.20	36.39%
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	112,031.34	782,051.06	14.33%

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

	<u>Oct 23</u>	<u>Annual Budget</u>	<u>% of Budget</u>
5500 · DEVELOPMENT SERVICES DEPARTMENT			
5501 · Personnel Services			
5502 · Permit Clerk Salary	3,427.20	44,561.92	7.69%
5503 · Payroll Tax- MC Dev Svcs	49.69	646.15	7.69%
5504 · Payroll Tax- SS Dev Svcs	212.49	2,762.84	7.69%
5505 · Payroll Tax- TWC Dev Svcs	0.00	9.00	0.0%
5506 · TMRS Contributions- Dev Svcs	215.22	2,825.23	7.62%
5507 · Health Care- Dev Svcs	1,715.78	10,575.44	16.22%
Total 5501 · Personnel Services	<u>5,620.38</u>	<u>61,380.58</u>	<u>9.16%</u>
5600 · Other Services & Charges			
5601 · Travel & Training	0.00	500.00	0.0%
Total 5600 · Other Services & Charges	<u>0.00</u>	<u>500.00</u>	<u>0.0%</u>
5700 · Professional Fees			
5701 · General Engineering	19,585.74	30,000.00	65.29%
5702 · Zoning/Annexation	-250.00	5,000.00	-5.0%
5703 · Engineering- Plat Review	2,412.64	35,000.00	6.89%
Total 5700 · Professional Fees	<u>21,748.38</u>	<u>70,000.00</u>	<u>31.07%</u>
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	<u>27,368.76</u>	<u>131,880.58</u>	<u>20.75%</u>
6000 · PUBLIC SAFETY DEPARTMENT			
6200 · Police Department			
6201 · Personnel Services			
6202 · Salary - Chief of Police	7,889.00	103,000.00	7.66%
6203 · Salary- Sergeant	5,376.00	66,560.00	8.08%
6204 · Salary / Wages - Officers	17,843.20	334,600.00	5.33%
6205 · Officers - Overtime	898.92	10,000.00	8.99%
6206 · Longevity & Certif Pay	426.92	10,915.08	3.91%
6207 · Payroll Tax- MC PD	470.30	7,613.59	6.18%
6208 · Payroll Tax- SS PD	2,010.91	32,554.65	6.18%
6209 · Payroll Tax- TWC PD	3.12	90.00	3.47%
6210 · TMRS Contributions- PD	2,036.86	33,289.76	6.12%
6211 · Health Care- PD	12,677.61	84,603.52	14.99%
Total 6201 · Personnel Services	<u>49,632.84</u>	<u>683,226.60</u>	<u>7.26%</u>
6212 · Services			
6213 · Telephone	200.18	11,333.00	1.77%
6214 · Utilities	404.17	4,000.00	10.1%
6215 · Janitorial	150.00	1,800.00	8.33%
6215.1 · Technology- PD	0.00	50,000.00	0.0%
Total 6212 · Services	<u>754.35</u>	<u>67,133.00</u>	<u>1.12%</u>
6216 · Other Services & Charges			
6217 · Ammunition	0.00	2,000.00	0.0%
6218 · Crime Prevention Supplies	0.00	3,000.00	0.0%
6219 · Auto Expenses	0.00	42,500.00	0.0%
6220 · Supplies	213.34	8,000.00	2.67%
6221 · Equipment Maintenance & Repair	0.00	1,000.00	0.0%

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

	<u>Oct 23</u>	<u>Annual Budget</u>	<u>% of Budget</u>
6222 · Building R & M	0.00	500.00	0.0%
6223 · Dues & Subscriptions	0.00	8,500.00	0.0%
6224 · Animal Control	0.00	2,500.00	0.0%
6224.1 · Travel & Training	0.00	1,500.00	0.0%
Total 6216 · Other Services & Charges	213.34	69,500.00	0.31%
6225 · Police - Capital Outlay			
6226 · Capital Outlay- PD Vehicles	0.00	97,045.05	0.0%
6227 · Capital Outlay- PD Equipment	0.00	12,500.00	0.0%
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	0.00	129,545.05	0.0%
Total 6200 · Police Department	50,600.53	949,404.65	5.33%
6500 · Municipal Court			
6550 · Professional Fees			
6551 · Judicial Services	800.00	11,000.00	7.27%
6552 · Prosecutor	1,655.81	18,900.00	8.76%
Total 6550 · Professional Fees	2,455.81	29,900.00	8.21%
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	2,620.81	33,650.00	7.79%
Total 6000 · PUBLIC SAFETY DEPARTMENT	53,221.34	983,054.65	5.41%
7000 · PUBLIC WORKS DEPARTMENT			
7001 · Personnel Services			
7002 · Wages- Maintenance Worker	2,782.40	36,168.70	7.69%
7004 · Maintenance Worker- Overtime	0.00	2,500.00	0.0%
7005 · Payroll Tax- MC Maint	40.35	560.70	7.2%
7006 · Payroll Tax- SS Maint	172.51	2,397.46	7.2%
7007 · Payroll Tax- TWC Maint	0.00	9.00	0.0%
7008 · TMRS Contributions- Maint	174.74	2,451.60	7.13%
7009 · Healthcare- Maintenance	1,752.68	10,575.44	16.57%
Total 7001 · Personnel Services	4,922.68	54,662.90	9.01%
7015 · Other Services & Charges			
7016 · Maint- Uniforms and Boots	0.00	1,500.00	0.0%
7017 · Telephone	0.00	1,500.00	0.0%
Total 7015 · Other Services & Charges	0.00	3,000.00	0.0%
Total 7000 · PUBLIC WORKS DEPARTMENT	4,922.68	57,662.90	8.54%
8000 · PARKS DEPARTMENT			
8001 · Services			
8002 · Utilities	238.63	2,500.00	9.55%
Total 8001 · Services	238.63	2,500.00	9.55%
8010 · Other Services & Charges			

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

	<u>Oct 23</u>	<u>Annual Budget</u>	<u>% of Budget</u>
8011 · Supplies	0.00	5,000.00	0.0%
8014 · Contract Services	0.00	7,500.00	0.0%
Total 8010 · Other Services & Charges	0.00	12,500.00	0.0%
8030 · Capital Outlay- Parks	0.00	30,000.00	0.0%
Total 8000 · PARKS DEPARTMENT	238.63	45,000.00	0.53%
9000 · STREET DEPARTMENT			
9001 · Other Services & Charges			
9002 · Contract Services	7,226.19	110,000.00	6.57%
9003 · Signage	0.00	5,000.00	0.0%
9004 · Auto Expense	0.00	500.00	0.0%
9006 · Street Supplies	0.00	7,500.00	0.0%
Total 9001 · Other Services & Charges	7,226.19	123,000.00	5.88%
9050 · Services			
9051 · Utilities	1,638.03	25,000.00	6.55%
Total 9050 · Services	1,638.03	25,000.00	6.55%
9500 · Capital Outlay			
9501 · Capital Outlay- Streets	19,371.62	200,000.00	9.69%
Total 9500 · Capital Outlay	19,371.62	200,000.00	9.69%
Total 9000 · STREET DEPARTMENT	28,235.84	348,000.00	8.11%
Total GENERAL FUND EXPENDITURES	226,018.59	2,347,649.19	9.63%
Total Expense	226,018.59	2,347,649.19	9.63%
Net Ordinary Income	-120,386.03	-365,912.89	32.9%
Other Income/Expense			
Other Income			
97500 · Use of Fund Balance	0.00	355,862.89	0.0%
97501 · Use of Hotel Occupancy Tax Fund	0.00	10,050.00	0.0%
Total Other Income	0.00	365,912.89	0.0%
Net Other Income	0.00	365,912.89	0.0%
Net Income	-120,386.03	0.00	100.0%

Village of Salado-General Fund
 Check Listing

As of October 31, 2023

Date	Num	Name	Memo	Amount
10/02/2023	Draft	Cirro Energy	Utilities: Electric	13.14
10/02/2023	Draft	Cirro Energy	Utilities: Electric	27.17
10/02/2023	Draft	Cirro Energy	Utilities: Electric	66.95
10/02/2023	Draft	Cirro Energy	Utilities: Electric	89.91
10/02/2023	Draft	Cirro Energy	Utilities: Electric	399.77
10/02/2023	Draft	Cirro Energy	Utilities: Electric	541.92
10/02/2023	Draft	Cirro Energy	Utilities: Electric	36.79
10/02/2023	Draft	Cirro Energy	Utilities: Electric	44.16
10/02/2023	Draft	Cirro Energy	Utilities: Electric	9.05
10/02/2023	Draft	Cirro Energy	Utilities: Electric	14.00
10/02/2023	Draft	Cirro Energy	Utilities: Electric	1,068.40
10/02/2023	4750	Beckett Electrical Svcs, LLC	Service Call- Check/Verify Streetlight Fixtures	450.00
10/02/2023	4751	FP Mailing Solutions	Postage	123.49
10/02/2023	4752	GT Distributors	PD Supplies	389.75
10/02/2023	4753	InHouse Systems, Inc.	Alarm System Monitoring- PD- October 2023	19.95
10/02/2023	4754	Jani-King of Austin	October 2023 Contracted Services	387.00
10/02/2023	4755	Kristi Stegall	Professional Fees: Accounting September 2023	2,975.00
10/02/2023	4756	Salado Water Supply Corporation	Utilities: Water	568.21
10/02/2023	4757	The Police and Sheriffs Press	PD Supplies- ID Cards Officers Bolton and Ferdin	32.60
10/02/2023	4758	TML MultiState Intergovernmental	Employee Health Care	28,810.22
10/02/2023	4759	Xerox Financial Services	Copier Lease Payment- October '23	275.75
10/05/2023	4760	Bureau Veritas	Inspection Services	37,243.83
10/05/2023	4761	Tax Appraisal District Of Bell County	1st QTR 2024 Taxing Unit Fee	341.75
10/05/2023	4762	Village Landscape & Design	Mowing	1,270.00
10/10/2023	4768	Howard, Andrea L	Reimbursement for Supplies: 4 Easels	132.02
10/10/2023	Draft	Cirro Energy	Utilities: Electric	13.78
10/10/2023	4763	Clifford Lee Coleman	Judicial Services for September 2023	800.00
10/10/2023	4764	Extraco Technology	Monthly IT Support	1,292.50
10/10/2023	4765	Fuelman	Fuel Charges	1,111.28
10/10/2023	4766	Grande Communications Network LLC	Telephone/Internet	224.29
10/10/2023	4767	Verizon Wireless	Village Cell Phones	583.84
10/17/2023	4769	Kelly Wisniewski	Contract Labor- 20 Hours	300.00
10/18/2023	4770	Bell County Animal Shelter	Animals Accepted May 2023 through Sept 2023	720.00
10/18/2023	4771	Eagle Disposal	Utilities: Waste Disposal	112.50
10/18/2023	4772	GT Distributors	PD Supplies	211.37
10/18/2023	4773	Keith's Ace Hardware	R&M Supplies	403.95
10/18/2023	4774	M&D Business Services	Printing	229.00
10/18/2023	4775	S J and J Construction LLC	Mill Creek Dr Culvert Replacement- Retainage, Final Balance	10,482.30
10/18/2023	4776	Salado Water Supply Corporation	Bulk Water Purchased for Street Watering/CBS Construction	231.00
10/18/2023	4777	TML Intergovernmental Risk Pool	FY 23-24 Liability and WC Coverage	43,536.50
10/26/2023	4778	Card Service Center	September Credit Card Transactions	1,721.17
10/26/2023	4779	Grande Communications Network LLC	PD Telephone and Internet	200.18
10/26/2023	4780	State Comptroller	3rd QTR 2023 State Criminal Costs & Fees	3,923.61
10/26/2023	4781	Xerox Financial Services	Copier Lease Payment- November '23	275.75
10/27/2023	ACH	Wintergreen Corporation	Salado Evles Reimbursed 11/8/23: Holiday Lighting	10,463.90
10/31/2023	4782	DTB Outdoor Lighting Solutions	Bridge Lighting- 50% Deposit	6,596.19
10/31/2023	4783	Kelly Wisniewski	Contract Labor- 22 Hours	330.00
				<u>159,093.94</u>
				<u>159,093.94</u>

Village of Salado, Hotel-Motel Fund

Balance Sheet

11/10/23

As of October 31, 2023

Accrual Basis

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	351,849.18
Total Checking/Savings	351,849.18
Other Current Assets	
1200 · AR Taxes	51,312.53
1100 · Investments	
1120 · TexPool	5,554.45
Total 1100 · Investments	5,554.45
1500 · Petty Cash	100.00
Total Other Current Assets	56,966.98
Total Current Assets	408,816.16
TOTAL ASSETS	408,816.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	2,348.47
Other Current Liabilities	
2050 · Accrued Wages	1,887.07
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	30,484.64
Total 2200 · Due To Other Funds	30,484.64
Total Other Current Liabilities	39,046.71
Total Current Liabilities	41,395.18
Total Liabilities	41,395.18
Equity	
32000 · Retained Earnings	357,641.41
Net Income	9,779.57
Total Equity	367,420.98
TOTAL LIABILITIES & EQUITY	408,816.16

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of October 31, 2023

Current Assets:

Cash and Cash Equivalents	\$ 351,949.18
Investments	\$ 5,554.45
Receivables	\$ 51,312.53
Total Current Assets	<u><u>\$ 408,816.16</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 2,348.47
Intergovernmental Payable	\$ 30,484.64
Accrued Wages	\$ 1,887.07
Total Liabilities	<u><u>\$ 34,720.18</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 36,742.10
Committed Fund Balance- Tourism Division Operations	\$ 330,678.88
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 374,095.98</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 408,816.16</u></u>
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Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance
 October 2023

	<u>Oct 23</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	32,471.20	260,000.00	12.49%
4300 · Other Income	297.00		
Total 4000 · HOT FUND REVENUE	<u>32,768.20</u>	<u>264,000.00</u>	<u>12.41%</u>
Total Income	32,768.20	264,000.00	12.41%
Expense			
5000 · HOT FUND EXPENDITURES			
5001 · Personnel Services			
5002 · Salary- Marketing Specialist	5,017.12	54,335.00	9.23%
5003 · Wages- Visitors Ctr Coordinator	2,774.40	36,056.59	7.7%
5004 · Payroll Tax- MC	100.83	1,310.68	7.69%
5005 · Payroll Tax- SS	431.14	5,604.28	7.69%
5006 · Payroll Tax- TWC	3.05	18.00	16.94%
5007 · TMRS Contribution	436.72	5,730.83	7.62%
5008 · Health Care	6,803.03	21,150.88	32.16%
Total 5001 · Personnel Services	<u>15,566.29</u>	<u>124,206.26</u>	<u>12.53%</u>
5050 · Other Charges & Services			
5051 · Lease- Visitors Center	1,517.00	18,204.00	8.33%
5052 · Marketing	3,632.47	100,000.00	3.63%
5053 · Office Supplies	50.55	500.00	10.11%
5054 · Arts- Cultural District	0.00	20,000.00	0.0%
5054.1 · Music Friendly Program	0.00	10,000.00	0.0%
5055 · Printing	42.00	3,500.00	1.2%
5056 · Postage	0.00	1,500.00	0.0%
5057 · Dues & Subscriptions	1,955.00	2,500.00	78.2%
5058 · Travel & Training	225.32	5,000.00	4.51%
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>7,422.34</u>	<u>172,204.00</u>	<u>4.31%</u>
5100 · Capital Outlay			
5110 · Capital Outlay- Equipment	0.00	4,000.00	0.0%
Total 5100 · Capital Outlay	<u>0.00</u>	<u>4,000.00</u>	<u>0.0%</u>
Total 5000 · HOT FUND EXPENDITURES	<u>22,988.63</u>	<u>300,410.26</u>	<u>7.65%</u>
Total Expense	<u>22,988.63</u>	<u>300,410.26</u>	<u>7.65%</u>
Net Ordinary Income	9,779.57	-36,410.26	-26.86%
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>9,779.57</u>	<u>0.00</u>	<u>100.0%</u>

Village of Salado, Hotel-Motel Fund
Check Listing
As of October 31, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
10/02/2023	1880	Primary Media	Billboard	875.00
10/10/2023	1881	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
10/10/2023	1882	Texas Travel Alliance	Membership Dues	930.00
10/10/2023	1883	Visit Widget LLC	Website Hosting and Support	818.00
10/18/2023	1888	Andrea Howard	Travel Reimbursement: State Fair 10/11-10/12/23	225.32
10/18/2023	1884	M&D Business Services	Business Cards: Ashley Lewis	42.00
10/18/2023	1885	Meeting Professionals International	Andrea Howard Preferred Supplier Membership	530.00
10/18/2023	1886	Primary Media	Billboard	875.00
10/18/2023	1887	TACVB	Partnership Dues 10/1/23 - 9/30/24	495.00
				<u>6,307.32</u>
				<u>6,307.32</u>

Village of Salado- 400 Wastewater System Revenue

Balance Sheet

As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon Account x353	29,186.88
Total Checking/Savings	<u>29,186.88</u>
Accounts Receivable	35,940.90
Other Current Assets	
Allowance for Doubtful Accounts	-11,787.04
Accounts Receivable- Sewer Conn	18,792.00
Total Other Current Assets	<u>7,004.96</u>
Total Current Assets	<u>72,132.74</u>
TOTAL ASSETS	<u>72,132.74</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	169.29
Other Current Liabilities	
Accrued Interest	12,714.00
Due to General Fund	378,880.84
Total Other Current Liabilities	<u>391,594.84</u>
Total Current Liabilities	<u>391,764.13</u>
Total Liabilities	391,764.13
Equity	
Retained Earnings	-302,371.53
Net Income	-17,259.86
Total Equity	<u>-319,631.39</u>
TOTAL LIABILITIES & EQUITY	<u>72,132.74</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- WASTEWATER SYSTEM FUND
As of October 31, 2023

Current Assets:

Cash and Cash Equivalents	\$ 29,186.88
Receivables	\$ 42,945.86
Total Current Assets	<u><u>\$ 72,132.74</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 169.29
Accrued Interest	\$ 12,714.00
Intergovernmental Payable	\$ 378,880.84
Total Liabilities	<u><u>\$ 391,764.13</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (319,631.39)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ (319,631.39)</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 72,132.74</u></u>
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Village of Salado- 400 Wastewater System Revenue
Profit & Loss Budget Performance
 October 2023

	<u>Oct 23</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
Monthly Service Fees	19,705.29	307,141.92	6.42%
Interest Income	41.61	40.00	104.03%
Total Income	<u>19,746.90</u>	<u>307,181.92</u>	<u>6.43%</u>
Expense			
Misc	0.00	1,460.00	0.0%
Maintenance Contractor	29,531.77	182,401.62	16.19%
Professional Fees- Engineering	0.00	5,000.00	0.0%
Repairs	0.00	15,000.00	0.0%
Sludge Disposal	0.00	7,500.00	0.0%
Supplies	0.00	25,000.00	0.0%
TCEQ Fees	0.00	1,250.00	0.0%
Utilities			
Utilities- Electric	7,305.70	61,950.00	11.79%
Utilities- Water	169.29	2,100.00	8.06%
Total Utilities	<u>7,474.99</u>	<u>64,050.00</u>	<u>11.67%</u>
Capital Outlay- GIS Map	0.00	31,000.00	0.0%
Total Expense	<u>37,006.76</u>	<u>332,661.62</u>	<u>11.12%</u>
Net Ordinary Income	<u>-17,259.86</u>	<u>-25,479.70</u>	<u>67.74%</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>-17,259.86</u></u>	<u><u>5,520.30</u></u>	<u><u>-312.66%</u></u>

Village of Salado- 400 Wastewater System Revenue

Accrual Basis

Check Listing

Date	Num	Name	As of October 31, 2023	Memo	Amount
10/02/2023	100311	Salado Water Supply Corporation	Utilities: Water		169.29
10/04/2023	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water 1414 Royal St. Lift Station		100.66
10/05/2023	100312	CH2MHILL OMI	Contracted Services: September and October		28,186.66
10/10/2023	100313	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well		80.92
10/18/2023	100314	CH2MHILL OMI	Contracted Services: November		18,920.30
10/23/2023	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts		7,150.58
10/31/2023	100315	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well		54.46
					<u>54,662.87</u>
					<u>54,662.87</u>

Village of Salado- 500 Wastewater Customer Deposits

Balance Sheet

As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	12,859.87
Total Checking/Savings	<u>12,859.87</u>
Total Current Assets	<u>12,859.87</u>
TOTAL ASSETS	<u>12,859.87</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	12,930.00
Total Other Current Liabilities	<u>12,930.00</u>
Total Current Liabilities	<u>12,930.00</u>
Total Liabilities	12,930.00
Equity	
Retained Earnings	-81.39
Net Income	11.26
Total Equity	<u>-70.13</u>
TOTAL LIABILITIES & EQUITY	<u>12,859.87</u>

11:51 AM

Village of Salado- 500 Wastewater Customer Deposits

11/10/23

Profit & Loss

Accrual Basis

October 2023

	<u>Oct 23</u>
Ordinary Income/Expense	
Income	
Interest Income	<u>11.26</u>
Total Income	<u>11.26</u>
Net Ordinary Income	<u>11.26</u>
Net Income	<u><u>11.26</u></u>

Village of Salado- 500 Wastewater Customer Deposits Check Listing

As of October 31, 2023

<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

Balance Sheet

As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	57,875.02
1003 · Horizon '18 Bond Proceeds x9230	319,484.47
1004 · Impact Fees Horizon x8444	69,572.97
Total Checking/Savings	<u>446,932.46</u>
Total Current Assets	446,932.46
Fixed Assets	
1520 · Equipment	5,857.10
1530 · Wastewater Treatment Facility	11,270,909.77
1531 · Accum Depr- Depreciation WWTP	-1,210,437.54
Total Fixed Assets	<u>10,066,329.33</u>
TOTAL ASSETS	<u>10,513,261.79</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2900 · Restricted Impact Fees	174,788.34
Total Other Current Liabilities	<u>174,788.34</u>
Total Current Liabilities	174,788.34
Long Term Liabilities	
2502 · '22 Refunding Bonds	7,480,000.00
2503 · Current Portion of Bonds	550,000.00
Total Long Term Liabilities	<u>8,030,000.00</u>
Total Liabilities	8,204,788.34
Equity	
3110 · Investments in Fixed Assets	2,036,329.00
32000 · Unrestricted Net Assets	262,035.29
Net Income	10,109.16
Total Equity	<u>2,308,473.45</u>
TOTAL LIABILITIES & EQUITY	<u>10,513,261.79</u>

11:55 AM

Village of Salado - 700 WW Permanent Improvement Bonds

11/10/23

Profit & Loss

Accrual Basis

October 2023

	<u>Oct 23</u>
Ordinary Income/Expense	
Income	
4400 · Impact Fee Revenue	9,723.00
4100 · Interest Income	386.16
	<hr/>
Total Income	10,109.16
	<hr/>
Net Ordinary Income	10,109.16
	<hr/>
Net Income	<u><u>10,109.16</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of October 31, 2023

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

Village of Salado - 300 Interest and Sinking Fund

Balance Sheet

As of October 31, 2023

	<u>Oct 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	121,382.15
Total Checking/Savings	<u>121,382.15</u>
Other Current Assets	
1200 · Due To/From General Fund	4,936.20
1215 · Property Tax Receivable	18,405.80
Total Other Current Assets	<u>23,342.00</u>
Total Current Assets	<u>144,724.15</u>
TOTAL ASSETS	<u>144,724.15</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2704 · Deferred Revenue- Ad Valorem	16,727.49
Total Other Current Liabilities	<u>16,727.49</u>
Total Current Liabilities	<u>16,727.49</u>
Total Liabilities	16,727.49
Equity	
32000 · Unrestricted Net Assets	122,410.10
Net Income	5,586.56
Total Equity	<u>127,996.66</u>
TOTAL LIABILITIES & EQUITY	<u>144,724.15</u>

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

	<u>Oct 23</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
4000 · Property Tax Revenue	5,030.43	702,120.00	0.72%
4100 · Interest Income	556.13	3,400.00	16.36%
Total Income	<u>5,586.56</u>	<u>705,520.00</u>	<u>0.79%</u>
Expense			
6111 · 2022 Bond Principal	0.00	560,000.00	0.0%
6112 · 2022 Bond Interest	0.00	142,120.00	0.0%
Total Expense	<u>0.00</u>	<u>702,120.00</u>	<u>0.0%</u>
Net Ordinary Income	<u>5,586.56</u>	<u>3,400.00</u>	<u>164.31%</u>
Net Income	<u>5,586.56</u>	<u>3,400.00</u>	<u>164.31%</u>

Village of Salado - 300 Interest and Sinking Fund

Check Listing

As of October 31, 2023

<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>