

## Village of Salado-General Fund

07/16/23

## Balance Sheet

Accrual Basis

As of June 30, 2023

	<u>Jun 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Horizon GF Operating xxx8101	1,890,321.63
1003 · Horizon Payroll xxx9962	49,038.75
1004 · Horizon Forfeiture xxx3514	6,462.33
1006 · Horizonx1297AllAbilitiesPlaygro	349,981.67
1099 · Petty Cash	100.00
<b>Total Checking/Savings</b>	<u>2,295,904.38</u>
<b>Accounts Receivable</b>	107,402.22
<b>Other Current Assets</b>	
1100 · Investments	
1120 · TexPool	4,556.70
<b>Total 1100 · Investments</b>	<u>4,556.70</u>
<b>1200 · Other receivables</b>	
1213 · Credit Card Payments Receivable	14,017.08
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
<b>Total 1200 · Other receivables</b>	<u>212,143.22</u>
<b>1205 · Due To/From Other Funds</b>	
1225 · Due to WW Cust Deposit Fund	-700.00
1224 · Due From WW Operations	382,581.27
1206 · Due From Fund 200 - Hotel/Motel	6,829.10
<b>Total 1205 · Due To/From Other Funds</b>	<u>388,710.37</u>
<b>Total Other Current Assets</b>	<u>605,410.29</u>
<b>Total Current Assets</b>	<u>3,008,716.89</u>
<b>Fixed Assets</b>	
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
<b>Total Fixed Assets</b>	<u>1,196,198.37</u>
<b>Other Assets</b>	
1800 · Construction in Progress	39,088.70
<b>Total Other Assets</b>	<u>39,088.70</u>
<b>TOTAL ASSETS</b>	<u><u><b>4,244,003.96</b></u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	33,913.68
<b>Other Current Liabilities</b>	
2050 · Accrued Wages	13,577.67
2100 · Payroll Liabilities	6,533.78
2200 · Due to other funds	
2201 · Due to I&S	7,262.79
<b>Total 2200 · Due to other funds</b>	<u>7,262.79</u>
2300 · Unearned ARPA Grant Revenue	588,413.30
2301 · Escrow- Subdivision	945,625.08

## Village of Salado-General Fund

## Balance Sheet

As of June 30, 2023

	<u>Jun 30, 23</u>
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	10,908.02
<b>Total 2700 · Deferred Revenue</b>	<b>10,908.02</b>
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
<b>Total Other Current Liabilities</b>	<b>1,588,929.36</b>
<b>Total Current Liabilities</b>	<b>1,622,843.04</b>
<b>Total Liabilities</b>	<b>1,622,843.04</b>
<b>Equity</b>	
3120 · Restricted for Playground	26,460.43
3110 · Investments in Fixed Assets	1,235,287.07
32000 · Retained Earnings	950,352.27
Net Income	409,061.15
<b>Total Equity</b>	<b>2,621,160.92</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>4,244,003.96</u></b>

# VILLAGE OF SALADO, TEXAS

## FUND BALANCE- GENERAL FUND

As of June 30, 2023

### Current Assets:

Cash and Cash Equivalents	\$	2,295,904.38
Investments	\$	4,556.70
Receivables	\$	708,255.81
<b>Total Current Assets</b>	\$	<u><u>3,008,716.89</u></u>

### Liabilities and Fund Balances:

#### Liabilities:

Accounts Payable	\$	33,913.68
Payroll Liabilities	\$	6,533.78
Intergovernmental Payable	\$	7,262.79
Deferred Revenues	\$	1,544,946.40
Accrued Wages & Expenses	\$	13,577.67
<b>Total Liabilities</b>	\$	<u><u>1,606,234.32</u></u>

#### Reserves/Balances:

Non-spendable Fund Balance	\$	-
Restricted Fund Balance	\$	43,069.15
Committed Fund Balances		
Public Works	\$	543,765.37
Future Grant Matches	\$	339,853.36
Wastewater Operations	\$	475,794.70
Assigned Fund Balance	\$	-
Unassigned Fund Balance	\$	-
<b>Total Reserves/Balances</b>	\$	<u><u>1,402,482.57</u></u>

<b>Total Liabilities and Fund Balances</b>	\$	<u><u>3,008,716.89</u></u>
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**Village of Salado-General Fund**  
**Profit & Loss Budget Performance**  
June 2023

	Jun 23	Oct '22 - Jun 23	Annual Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · GENERAL FUND REVENUE</b>				
<b>4100 · Tax Revenue</b>				
4115 · Property Taxes	5,551.29	505,307.64	475,000.00	106.38%
4120 · Sales Tax Earned	61,571.92	605,676.22	750,000.00	80.76%
4130 · Mixed Beverages	3,359.29	29,790.46	35,000.00	85.12%
<b>Total 4100 · Tax Revenue</b>	<b>70,482.50</b>	<b>1,140,774.32</b>	<b>1,260,000.00</b>	<b>90.54%</b>
<b>4150 · Franchise Fees</b>				
4160 · Electric Franchise	0.00	124,101.69	135,000.00	91.93%
4165 · Telephone Franchise	0.00	8,194.86	21,000.00	39.02%
4170 · Waste Disposal Franchise Fee	0.00	13,311.59	21,000.00	63.39%
4175 · Cable Franchise	0.00	21,607.76	28,875.00	74.83%
4180 · Water Franchise	0.00	42,502.97	39,327.00	108.08%
<b>Total 4150 · Franchise Fees</b>	<b>0.00</b>	<b>209,718.87</b>	<b>245,202.00</b>	<b>85.53%</b>
<b>4200 · Licenses, Permits, and Fees</b>				
4210 · Sign Permit / Misc	30.00	165.00	500.00	33.0%
4215 · Service Fees (Burn)	40.00	335.00	500.00	67.0%
4216 · Service Fees (Itinerant Vendor)	150.00	875.00	1,650.00	53.03%
4230 · Building Permit Fees	24,778.36	143,839.97	100,000.00	143.84%
4260 · Certificate of Occupancy	90.00	810.00	2,500.00	32.4%
4270 · Contractor Registration	300.00	5,260.00	10,000.00	52.6%
<b>Total 4200 · Licenses, Permits, and Fees</b>	<b>25,388.36</b>	<b>151,284.97</b>	<b>115,150.00</b>	<b>131.38%</b>
<b>4300 · Service Fees</b>				
4310 · Subdiv/Plats/Waivers/Exceptions	0.00	1,550.00	35,000.00	4.43%
4315 · Zoning/Variances	0.00	250.00	1,200.00	20.83%
4320 · Pace Park Rental Fees	-400.00	3,053.00	3,500.00	87.23%
4330 · LEOSE	0.00	0.00	910.00	0.0%
4340 · Crash Report Fees	30.00	198.10	250.00	79.24%
<b>Total 4300 · Service Fees</b>	<b>-370.00</b>	<b>5,051.10</b>	<b>40,860.00</b>	<b>12.36%</b>
<b>4700 · Investment and other income</b>				
4780 · Interest Income	2,021.46	16,335.09	9,200.00	177.56%
4790 · Other Income	107,402.21	600,945.87	200,000.00	300.47%
<b>Total 4700 · Investment and other income</b>	<b>109,423.67</b>	<b>617,280.96</b>	<b>209,200.00</b>	<b>295.07%</b>
<b>4400 · Fines and Forfeitures</b>	2,555.00	19,222.56	60,000.00	32.04%
<b>Total 4000 · GENERAL FUND REVENUE</b>	<b>207,479.53</b>	<b>2,143,332.78</b>	<b>1,930,412.00</b>	<b>111.03%</b>
<b>Total Income</b>	<b>207,479.53</b>	<b>2,143,332.78</b>	<b>1,930,412.00</b>	<b>111.03%</b>
<b>Expense</b>				
<b>GENERAL FUND EXPENDITURES</b>				
<b>5000 · ADMINISTRATION DEPARTMENT</b>				
<b>5100 · Personnel Services</b>				
5101 · Village Administrator Salary	9,677.06	91,932.07	125,802.14	73.08%
5102 · City Secretary Salary	4,011.53	41,647.48	69,435.18	59.98%
5103 · Assistant Village Administrator	5,085.58	46,640.01	66,950.00	69.66%
5121 · Payroll Tax- MC Admin	284.36	2,646.53	3,801.72	69.61%
5122 · Payroll Tax- SS Admin	1,215.92	11,316.14	16,255.61	69.61%

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

	Jun 23	Oct '22 - Jun 23	Annual Budget	% of Budget
5123 · Payroll Tax- TWC Admin	4.01	29.89	27.00	110.7%
5126 · TMRS Contributions- Admin	1,231.61	11,498.45	16,622.68	69.17%
5127 · Health Care- Admin	2,659.36	24,124.65	28,841.76	83.65%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
<b>Total 5100 · Personnel Services</b>	<b>24,169.43</b>	<b>229,835.22</b>	<b>329,736.09</b>	<b>69.7%</b>
<b>5200 · Services</b>				
5201 · Meeting Expense	0.00	92.09	250.00	36.84%
5202 · Bell Co Health Srvcs Contracts	0.00	5,994.00	6,172.38	97.11%
5203 · Printing Expense	0.00	427.11	250.00	170.84%
5204 · Telephone	285.47	2,649.99	3,750.00	70.67%
5205 · Equipment - Leased / Rented	275.75	2,757.50	3,909.15	70.54%
5206 · Interest Exp/Bank Fees	71.04	651.70	650.00	100.26%
5207 · BELLCAD	3,282.09	7,872.25	10,500.00	74.97%
5214 · Utilities	503.78	4,541.04	5,100.00	89.04%
5215 · Janitorial	237.00	2,133.00	2,844.00	75.0%
<b>Total 5200 · Services</b>	<b>4,655.13</b>	<b>27,118.68</b>	<b>33,425.53</b>	<b>81.13%</b>
<b>5216 · Professional Fees</b>				
5216-3 · Profess Fees - Accounting	3,360.00	41,450.00	50,500.00	82.08%
5216-4 · Profess Fees - Inspections	0.00	54,253.77	75,000.00	72.34%
5216-5 · Profess. Fees - Legal	0.00	32,375.77	37,500.00	86.34%
<b>Total 5216 · Professional Fees</b>	<b>3,360.00</b>	<b>128,079.54</b>	<b>163,000.00</b>	<b>78.58%</b>
<b>5300 · Other Services &amp; Charges</b>				
5301 · Election Expenses	0.00	4,341.99	4,650.00	93.38%
5304 · Office Supplies	1,296.00	4,513.21	3,750.00	120.35%
5305 · Postage	115.77	2,747.39	2,750.00	99.91%
5306 · Building Supplies	0.00	0.00	250.00	0.0%
5307 · Building & Equipment - R & M	0.00	586.59	1,500.00	39.11%
5309 · Website	0.00	3,100.00	2,500.00	124.0%
5310 · Public Notices	0.00	2,084.50	3,000.00	69.48%
5311 · Insurance (TML Property & GL)	0.00	43,995.50	37,750.00	116.54%
5312 · Dues and Subscriptions	0.00	1,473.34	2,500.00	58.93%
5313 · Training & Travel	0.00	0.00	500.00	0.0%
5319 · Technology	0.00	13,895.38	20,000.00	69.48%
5320 · Special Projects	0.00	7,500.00	88,333.20	8.49%
<b>Total 5300 · Other Services &amp; Charges</b>	<b>1,411.77</b>	<b>84,237.90</b>	<b>167,483.20</b>	<b>50.3%</b>
<b>5400 · Capital Outlay</b>				
5401 · Equipment (IT)	0.00	0.00	2,500.00	0.0%
<b>Total 5400 · Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>0.0%</b>
<b>Total 5000 · ADMINISTRATION DEPARTMENT</b>	<b>33,596.33</b>	<b>469,271.34</b>	<b>696,144.82</b>	<b>67.41%</b>
<b>5500 · DEVELOPMENT SERVICES DEPARTMENT</b>				
<b>5501 · Personnel Services</b>				
5502 · Director Salary	3,296.00	31,312.00	42,848.00	73.08%
5503 · Payroll Tax- MC Dev Svcs	47.79	454.03	621.30	73.08%
5504 · Payroll Tax- SS Dev Svcs	204.35	1,941.35	2,656.58	73.08%
5505 · Payroll Tax- TWC Dev Svcs	0.00	9.00	9.00	100.0%
5506 · TMRS Contributions- Dev Svcs	206.98	1,972.25	2,716.56	72.6%

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

	Jun 23	Oct '22 - Jun 23	Annual Budget	% of Budget
5507 · Health Care- Dev Svcs	857.89	8,209.42	9,613.92	85.39%
<b>Total 5501 · Personnel Services</b>	<b>4,613.01</b>	<b>43,898.05</b>	<b>58,465.36</b>	<b>75.08%</b>
5600 · Other Services & Charges				
5601 · Travel & Training	0.00	0.00	500.00	0.0%
<b>Total 5600 · Other Services &amp; Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.0%</b>
5700 · Professional Fees				
5701 · General Engineering	23,798.65	58,010.58	12,500.00	464.09%
5703 · Engineering- Plat Review	3,288.98	14,786.48	35,000.00	42.25%
<b>Total 5700 · Professional Fees</b>	<b>27,087.63</b>	<b>72,797.06</b>	<b>47,500.00</b>	<b>153.26%</b>
<b>Total 5500 · DEVELOPMENT SERVICES DEPARTMENT</b>	<b>31,700.64</b>	<b>116,695.11</b>	<b>106,465.36</b>	<b>109.61%</b>
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6003 · Burn Fees	0.00	0.00	500.00	0.0%
<b>Total 6001 · Fire Department</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.0%</b>
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	7,388.82	68,053.22	81,406.05	83.6%
6203 · Salary- Sergeant	2,560.00	33,690.58	57,866.22	58.22%
6204 · Salary / Wages - Officers	18,135.94	162,961.30	316,539.57	51.48%
6205 · Officers - Overtime	578.37	15,624.02	7,000.00	223.2%
6206 · Longevity & Certif Pay	582.69	6,107.73	11,500.00	53.11%
6207 · Payroll Tax- MC PD	424.07	4,151.16	6,609.27	62.81%
6208 · Payroll Tax- SS PD	1,813.25	17,749.77	28,260.34	62.81%
6209 · Payroll Tax- TWC PD	0.00	72.08	72.00	100.11%
6210 · TMRS Contributions- PD	1,836.63	18,030.12	28,898.47	62.39%
6211 · Health Care- PD	3,580.19	50,028.72	75,487.17	66.27%
<b>Total 6201 · Personnel Services</b>	<b>36,899.96</b>	<b>376,468.70</b>	<b>613,639.09</b>	<b>61.35%</b>
6212 · Services				
6213 · Telephone	709.96	6,033.28	8,500.00	70.98%
6214 · Utilities	337.51	2,542.45	3,500.00	72.64%
6215 · Janitorial	150.00	1,350.00	1,800.00	75.0%
6215.1 · Technology- PD	1,890.00	17,135.55	30,000.00	57.12%
<b>Total 6212 · Services</b>	<b>3,087.47</b>	<b>27,061.28</b>	<b>43,800.00</b>	<b>61.78%</b>
6216 · Other Services & Charges				
6217 · Ammunition	0.00	2,597.24	1,000.00	259.72%
6219 · Auto Expenses	669.24	24,291.66	30,000.00	80.97%
6220 · Supplies	347.94	9,557.90	6,000.00	159.3%
6221 · Equipment Maintenance & Repair	0.00	526.00	1,000.00	52.6%
6222 · Building R & M	0.00	0.00	500.00	0.0%
6223 · Dues & Subscriptions	0.00	6,138.90	8,140.00	75.42%
6224 · Animal Control	0.00	420.00	1,500.00	28.0%
<b>Total 6216 · Other Services &amp; Charges</b>	<b>1,017.18</b>	<b>43,531.70</b>	<b>48,140.00</b>	<b>90.43%</b>
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	0.00	20,326.00	96,108.00	21.15%
6227 · Capital Outlay- PD Equipment	0.00	30,770.03	17,000.00	181.0%
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	0.00	0.00	5,000.00	0.0%

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

	Jun 23	Oct '22 - Jun 23	Annual Budget	% of Budget
6229 · Capital Outlay- IT	0.00	15,004.00	13,000.00	115.42%
Total 6225 · Police - Capital Outlay	0.00	66,100.03	131,108.00	50.42%
Total 6200 · Police Department	41,004.61	513,161.71	836,687.09	61.33%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	800.00	7,200.00	9,600.00	75.0%
6552 · Prosecutor	0.00	8,043.26	12,000.00	67.03%
Total 6550 · Professional Fees	800.00	15,243.26	21,600.00	70.57%
6570 · Other Services & Charges				
6571 · Supplies	0.00	18.00	250.00	7.2%
6573 · Dues and Subscriptions	2,612.72	2,612.72	2,500.00	104.51%
6575 · Travel and Training	0.00	0.00	1,000.00	0.0%
Total 6570 · Other Services & Charges	2,612.72	2,630.72	3,750.00	70.15%
Total 6500 · Municipal Court	3,412.72	17,873.98	25,350.00	70.51%
Total 6000 · PUBLIC SAFETY DEPARTMENT	44,417.33	531,035.69	862,537.09	61.57%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,675.20	25,414.40	34,777.60	73.08%
7004 · Maintenance Worker- Overtime	0.00	0.00	2,000.00	0.0%
7005 · Payroll Tax- MC Maint	38.79	368.51	504.28	73.08%
7006 · Payroll Tax- SS Maint	165.87	1,575.70	2,156.21	73.08%
7007 · Payroll Tax- TWC Maint	4.01	13.01	9.00	144.56%
7008 · TMRS Contributions- Maint	168.00	1,600.80	2,204.90	72.6%
7009 · Healthcare- Maintenance	855.78	8,208.88	9,613.92	85.39%
Total 7001 · Personnel Services	3,907.65	37,181.30	51,265.91	72.53%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	500.00	0.0%
7017 · Telephone	50.28	452.75	650.00	69.65%
Total 7015 · Other Services & Charges	50.28	452.75	1,150.00	39.37%
Total 7000 · PUBLIC WORKS DEPARTMENT	3,957.93	37,634.05	52,415.91	71.8%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	109.53	2,117.76	2,500.00	84.71%
Total 8001 · Services	109.53	2,117.76	2,500.00	84.71%
8010 · Other Services & Charges				
8011 · Supplies	0.00	60.00	3,500.00	1.71%
8014 · Contract Services	0.00	2,875.00	7,500.00	38.33%
Total 8010 · Other Services & Charges	0.00	2,935.00	11,000.00	26.68%
8030 · Capital Outlay- Parks	0.00	-16,439.57	55,000.00	-29.89%
Total 8000 · PARKS DEPARTMENT	109.53	-11,386.81	68,500.00	-16.62%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract Services	7,119.00	72,286.50	120,000.00	60.24%
9003 · Signage	0.00	2,184.18	5,000.00	43.68%
9004 · Auto Expense	0.00	69.00	500.00	13.8%
9006 · Street Supplies	620.89	11,378.74	5,000.00	227.58%

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

	Jun 23	Oct '22 - Jun 23	Annual Budget	% of Budget
Total 9001 · Other Services & Charges	7,739.89	85,918.42	130,500.00	65.84%
9050 · Services				
9051 · Utilities	1,569.55	14,530.34	25,000.00	58.12%
Total 9050 · Services	1,569.55	14,530.34	25,000.00	58.12%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	18,508.14	315,844.36	200,000.00	157.92%
9503 · Capital Outlay- Other	0.00	4,583.00	7,000.00	65.47%
Total 9500 · Capital Outlay	18,508.14	320,427.36	207,000.00	154.8%
Total 9000 · STREET DEPARTMENT	27,817.58	420,876.12	362,500.00	116.1%
Total GENERAL FUND EXPENDITURES	141,599.34	1,564,125.50	2,148,563.18	72.8%
Total Expense	141,599.34	1,564,125.50	2,148,563.18	72.8%
Net Ordinary Income	65,880.19	579,207.28	-218,151.18	-265.51%
Other Income/Expense				
Other Income				
97500 · Use of Fund Balance	0.00	0.00	218,151.18	0.0%
Total Other Income	0.00	0.00	218,151.18	0.0%
Other Expense				
98000 · Transfers Out				
98007 · Xfer to All Abil. PG Fund	153,706.56	170,146.13		
Total 98000 · Transfers Out	153,706.56	170,146.13		
Total Other Expense	153,706.56	170,146.13		
Net Other Income	-153,706.56	-170,146.13	218,151.18	-78.0%
Net Income	<b>-87,826.37</b>	<b>409,061.15</b>	<b>0.00</b>	<b>100.0%</b>

Village of Salado-General Fund  
Check Listing

Date	Num	Name	As of June 30, 2023 Memo	Amount
06/01/2023	4624	GT Distributors	PD Supplies	1,179.98
06/01/2023	4625	InHouse Systems, Inc.	Alarm System Monitoring- PD- June 2023	19.95
06/01/2023	4626	Kristi Stegall	Professional Fees: Accounting May 2023	3,430.00
06/01/2023	4627	Salado Masonic Lodge #296	Flag Program Annual Subscription	2,000.00
06/01/2023	4628	Salado Water Supply Corporation	Utilities: Water	341.80
06/01/2023	4629	Verizon Wireless	Village Cell Phones	693.80
06/01/2023	4630	CivicPlus LLC	Municode Web Premium Civic Open Subscription	3,100.00
06/01/2023	4631	Fuelman	Fuel Charges	1,587.02
06/01/2023	4632	Kelly Wisniewski	22 Hours @ \$15/hr	330.00
06/01/2023	Draft	Cirro Energy	Utilities: Electric	26.06
06/01/2023	Draft	Cirro Energy	Utilities: Electric	65.93
06/01/2023	Draft	Cirro Energy	Utilities: Electric	85.08
06/01/2023	Draft	Cirro Energy	Utilities: Electric	166.14
06/01/2023	Draft	Cirro Energy	Utilities: Electric	313.84
06/01/2023	Draft	Cirro Energy	Utilities: Electric	35.37
06/01/2023	Draft	Cirro Energy	Utilities: Electric	42.29
06/01/2023	Draft	Cirro Energy	Utilities: Electric	9.44
06/01/2023	Draft	Cirro Energy	Utilities: Electric	13.46
06/01/2023	Draft	Cirro Energy	Utilities: Electric	1,037.15
06/08/2023	Draft	Cirro Energy	Utilities: Electric	7.45
06/08/2023	4633	Ernesto Munoz	Refund Court Fine Paid to Wrong Court	237.00
06/09/2023	4634	Kim Walsh	Refund Pace Park Deposit	100.00
06/09/2023	4635	Jeri Pippins	Refund Pace Park Deposit	100.00
06/09/2023	4636	Danielle Pope	Refund Pace Park Deposit	100.00
06/12/2023	4637	Grande Communications Network LLC	Telephone/Internet	221.08
06/12/2023	4638	Johnson Bros. Ford	PD Vehicle R&M	625.82
06/12/2023	4639	Keith's Ace Hardware	R&M Supplies	1,056.77
06/12/2023	4640	Lowe's	R&M Supplies	384.08
06/12/2023	4642	Xerox Financial Services	Copier Lease Payment- June '23	275.75
06/20/2023	4643	Flock Safety	3/2/23-03/ 01/23: Service Package 5 Flock Safety Falcon Cameras	12,500.00
06/20/2023	4644	MRB Group	Professional Services: Engineering	32,745.77
06/20/2023	4645	Village Landscape & Design	Mowing	6,804.00
06/22/2023	4650	LC Paving & Construction, LLC	Street Repairs	12,850.00
06/22/2023	4651	Anna McNaughty	Refund- Pace Park Reservation Deposit	100.00
06/22/2023	4646	Bridgestone Retail Operations LLC	PD Vehicle R&M	887.23
06/22/2023	4647	Clifford Lee Coleman	Judicial Services for June 2023	800.00
06/22/2023	4648	COBAN Technologies, Inc.	PD: Remote Setup and Training	1,890.00
06/22/2023	4649	Eagle Disposal	Utilities: Waste Disposal	112.50
06/22/2023	4652	Kelly Wisniewski	21 Hours @ \$15/hr	315.00
06/26/2023	4658	Brock Holland	Building Permit Refund	35.00
06/26/2023	4653	FP Mailing Solutions	Postage	115.77
06/26/2023	4654	Grande Communications Network LLC	PD Telephone and Internet	196.67
06/26/2023	4655	GT Distributors	PD Uniforms	347.94
06/26/2023	4656	Tax Appraisal District Of Bell County	4th QTR 2023 Taxing Unit Fee	3,282.09
06/26/2023	4657	Xerox Financial Services	Copier Lease Payment- July '23	275.75
06/29/2023	4660	Salado Village Voice Newspaper	Public Notices	918.50
				91,761.48
				91,761.48

## Village of Salado, Hotel-Motel Fund

07/16/23

## Balance Sheet

Accrual Basis

As of June 30, 2023

	<u>Jun 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1005 · Horizon Operating xxx0314	305,676.54
<b>Total Checking/Savings</b>	<u>305,676.54</u>
<b>Other Current Assets</b>	
1200 · AR Taxes	51,312.53
1100 · Investments	
1120 · TexPool	5,459.01
<b>Total 1100 · Investments</b>	<u>5,459.01</u>
1500 · Petty Cash	100.00
<b>Total Other Current Assets</b>	<u>56,871.54</u>
<b>Total Current Assets</b>	<u>362,548.08</u>
<b>TOTAL ASSETS</b>	<b><u>362,548.08</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	119.00
<b>Other Current Liabilities</b>	
2050 · Accrued Wages	1,887.07
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	6,829.10
<b>Total 2200 · Due To Other Funds</b>	<u>6,829.10</u>
<b>Total Other Current Liabilities</b>	<u>15,391.17</u>
<b>Total Current Liabilities</b>	<u>15,510.17</u>
<b>Total Liabilities</b>	15,510.17
<b>Equity</b>	
32000 · Retained Earnings	320,636.27
Net Income	26,401.64
<b>Total Equity</b>	<u>347,037.91</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>362,548.08</u></b>

**VILLAGE OF SALADO, TEXAS**  
**FUND BALANCE- HOTEL OCCUPANCY FUND**  
**As of June 30, 2023**

**Current Assets:**

Cash and Cash Equivalents	\$ 305,776.54
Investments	\$ 5,459.01
Receivables	\$ 51,312.53
<b>Total Current Assets</b>	<u><u>\$ 362,548.08</u></u>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ 119.00
Intergovernmental Payable	\$ 6,829.10
Accrued Wages	\$ 1,887.07
<b>Total Liabilities</b>	<u><u>\$ 8,835.17</u></u>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 34,703.79
Committed Fund Balance- Tourism Division Operations	\$ 312,334.12
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<u><u>\$ 353,712.91</u></u>

<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 362,548.08</u></u>
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**Village of Salado, Hotel-Motel Fund**  
**Profit & Loss Budget Performance**  
June 2023

	Jun 23	Oct '22 - Jun 23	Annual Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · HOT FUND REVENUE</b>				
4100 · County Hotel Occupancy Tax	0.00	0.00	4,000.00	0.0%
4200 · Occupancy Tax	2,620.58	189,065.00	260,000.00	72.72%
4300 · Other Income	255.81	2,435.53		
<b>Total 4000 · HOT FUND REVENUE</b>	<b>2,876.39</b>	<b>191,500.53</b>	<b>264,000.00</b>	<b>72.54%</b>
<b>Total Income</b>	<b>2,876.39</b>	<b>191,500.53</b>	<b>264,000.00</b>	<b>72.54%</b>
<b>Expense</b>				
<b>5000 · HOT FUND EXPENDITURES</b>				
<b>5001 · Personnel Services</b>				
5002 · Salary- Director	837.50	28,113.70	64,385.54	43.67%
5003 · Wages- Visitors Ctr Coordinator	3,024.09	26,591.10	36,056.59	73.75%
5004 · Payroll Tax- MC	43.85	744.66	1,456.41	51.13%
5005 · Payroll Tax- SS	187.49	3,184.10	6,227.41	51.13%
5006 · Payroll Tax- TWC	0.00	18.00	18.00	100.0%
5007 · TMRS Contribution	189.91	3,240.96	6,368.03	50.89%
5008 · Health Care	854.38	13,865.40	19,227.96	72.11%
<b>Total 5001 · Personnel Services</b>	<b>5,137.22</b>	<b>75,757.92</b>	<b>133,739.94</b>	<b>56.65%</b>
<b>5050 · Other Charges &amp; Services</b>				
5060 · Special Projects	381.60	1,681.60		
5051 · Lease- Visitors Center	1,517.00	13,653.00	18,204.00	75.0%
5052 · Marketing	1,464.00	63,174.93	85,000.00	74.32%
5053 · Office Supplies	0.00	20.50	500.00	4.1%
5054 · Arts- Cultural District	0.00	5,000.00	20,000.00	25.0%
5055 · Printing	0.00	0.00	3,500.00	0.0%
5056 · Postage	0.00	34.60	1,500.00	2.31%
5057 · Dues & Subscriptions	0.00	2,364.00	2,500.00	94.56%
5058 · Travel & Training	0.00	820.49	3,000.00	27.35%
5059 · Vehicle Maintenance	135.25	621.85	1,000.00	62.19%
5061 · Community Grant Program	0.00	575.00	20,000.00	2.88%
<b>Total 5050 · Other Charges &amp; Services</b>	<b>3,497.85</b>	<b>87,945.97</b>	<b>155,204.00</b>	<b>56.67%</b>
<b>5100 · Capital Outlay</b>				
5110 · Capital Outlay- Equipment	0.00	1,395.00		
<b>Total 5100 · Capital Outlay</b>	<b>0.00</b>	<b>1,395.00</b>		
<b>Total 5000 · HOT FUND EXPENDITURES</b>	<b>8,635.07</b>	<b>165,098.89</b>	<b>288,943.94</b>	<b>57.14%</b>
<b>Total Expense</b>	<b>8,635.07</b>	<b>165,098.89</b>	<b>288,943.94</b>	<b>57.14%</b>
<b>Net Ordinary Income</b>	<b>-5,758.68</b>	<b>26,401.64</b>	<b>-24,943.94</b>	<b>-105.84%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
98000 · Transfer from HOT Fund Balance	0.00	0.00	24,943.94	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>24,943.94</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>24,943.94</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-5,758.68</b>	<b>26,401.64</b>	<b>0.00</b>	<b>100.0%</b>

Village of Salado, Hotel-Motel Fund  
**Check Listing**  
As of June 30, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
06/01/2023	1850	Salado Village Voice	Jewel Magazine Ads	1,325.00
06/12/2023	1852	H&H T-Shirt Printing	Community Institute Tshirts (24)	381.60
06/22/2023	1853	Primary Media	Billboard	850.00
06/22/2023	1854	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
06/22/2023	1855	Signs & Banners	1 Pair- 16" Round Magnetic Signs	55.00
06/29/2023	1856	Fairway Sports Vehicles	Trolley Repairs & Maintenance	135.25
06/29/2023	1857	Signs & Banners	7 Coroplast Signs	150.00
				<u>4,413.85</u>
				<u><b>4,413.85</b></u>

## Village of Salado- 400 Wastewater System Revenue

07/16/23

## Balance Sheet

Accrual Basis

As of June 30, 2023

	<u>Jun 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
Horizon Account x353	62,403.51
<b>Total Checking/Savings</b>	62,403.51
<b>Accounts Receivable</b>	47,069.20
<b>Other Current Assets</b>	
Allowance for Doubtful Accounts	-11,787.04
Accounts Receivable- Sewer Conn	18,792.00
<b>Total Other Current Assets</b>	7,004.96
<b>Total Current Assets</b>	116,477.67
<b>TOTAL ASSETS</b>	<b>116,477.67</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	510.71
<b>Other Current Liabilities</b>	
Accrued Interest	12,714.00
Due to General Fund	382,581.27
<b>Total Other Current Liabilities</b>	395,295.27
<b>Total Current Liabilities</b>	395,805.98
<b>Total Liabilities</b>	395,805.98
<b>Equity</b>	
Retained Earnings	-255,749.83
Net Income	-23,578.48
<b>Total Equity</b>	-279,328.31
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>116,477.67</b>

**VILLAGE OF SALADO, TEXAS**  
**FUND BALANCE- WASTEWATER SYSTEM FUND**  
**As of June 30, 2023**

**Current Assets:**

Cash and Cash Equivalents	\$ 62,403.51
Receivables	\$ 54,074.16
<b>Total Current Assets</b>	<b>\$ 116,477.67</b>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ 510.71
Accrued Interest	\$ 12,714.00
Intergovernmental Payable	\$ 382,581.27
<b>Total Liabilities</b>	<b>\$ 395,805.98</b>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (279,328.31)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<b>\$ (279,328.31)</b>

<b>Total Liabilities and Fund Balances</b>	<b>\$ 116,477.67</b>
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**Village of Salado- 400 Wastewater System Revenue**  
**Profit & Loss Budget Performance**  
 June 2023

	Jun 23	Oct '22 - Jun 23	Annual Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Monthly Service Fees	19,440.87	192,772.39	285,000.00	67.64%
Interest Income	21.60	201.03	35.00	574.37%
<b>Total Income</b>	<b>19,462.47</b>	<b>192,973.42</b>	<b>285,035.00</b>	<b>67.7%</b>
<b>Expense</b>				
Misc	0.00	1,460.00		
Bank Service Charge	0.00	0.00	1.00	0.0%
Maintenance Contractor	14,093.33	140,933.30	172,077.00	81.9%
Professional Fees- Engineering	0.00	255.00	5,607.00	4.55%
Repairs	0.00	11,243.42	15,000.00	74.96%
Sludge Disposal	0.00	0.00	5,000.00	0.0%
Supplies	0.00	7,150.00	25,000.00	28.6%
TCEQ Fees	0.00	1,250.00	1,250.00	100.0%
<b>Utilities</b>				
Utilities- Electric	266.98	52,703.58	59,000.00	89.33%
Utilities- Water	169.29	1,556.60	2,100.00	74.12%
<b>Total Utilities</b>	<b>436.27</b>	<b>54,260.18</b>	<b>61,100.00</b>	<b>88.81%</b>
<b>Total Expense</b>	<b>14,529.60</b>	<b>216,551.90</b>	<b>285,035.00</b>	<b>75.97%</b>
<b>Net Ordinary Income</b>	<b>4,932.87</b>	<b>-23,578.48</b>	<b>0.00</b>	<b>100.0%</b>
<b>Net Income</b>	<b>4,932.87</b>	<b>-23,578.48</b>	<b>0.00</b>	<b>100.0%</b>

Village of Salado- 400 Wastewater System Revenue  
**Check Listing**  
As of June 30, 2023

Date	Num	Name	Memo	Amount
06/01/2023	100294	Salado Water Supply Corporation	Utilities: Water	169.29
06/01/2023	100295	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well	80.46
06/07/2023	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water 1414 Royal St. Lift Station	169.01
06/22/2023	100296	CH2MHILL OMI	Contracted Services- July 2023	14,093.33
06/25/2023	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water 1414 Royal St. Lift Station	68.98
06/26/2023	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts	111.58
				<u>14,692.65</u>
				<u><b>14,692.65</b></u>

## Village of Salado- 500 Wastewater Customer Deposits

07/16/23

## Balance Sheet

Accrual Basis

As of June 30, 2023

	<u>Jun 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	11,757.50
Other Current Assets	
Due to/from Other Funds	700.00
<b>Total Other Current Assets</b>	<u>700.00</u>
<b>Total Current Assets</b>	<u>12,457.50</u>
<b>TOTAL ASSETS</b>	<b><u>12,457.50</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Wastewater Customer Deposits	12,630.00
<b>Total Other Current Liabilities</b>	<u>12,630.00</u>
<b>Total Current Liabilities</b>	<u>12,630.00</u>
<b>Total Liabilities</b>	12,630.00
<b>Equity</b>	
Retained Earnings	-254.28
Net Income	81.78
<b>Total Equity</b>	<u>-172.50</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>12,457.50</u></b>

Village of Salado- 500 Wastewater Customer Deposits

**Profit & Loss**

October 2022 through June 2023

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	<u>Oct '22 - Jun 23</u>
Ordinary Income/Expense	
Income	
Interest Income	81.78
Total Income	81.78
Net Ordinary Income	81.78
Net Income	<u><u>81.78</u></u>

# Village of Salado- 500 Wastewater Customer Deposits

## Check Listing

As of June 30, 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 - 700 WW Permanent Improvement Bonds

07/16/23

## Balance Sheet

Accrual Basis

As of June 30, 2023

	<u>Jun 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Horizon Bond Disbursement x8630	57,680.40
1003 · Horizon '18 Bond Proceeds x9230	318,410.12
1004 · Impact Fees Horizon x8444	4,884.07
<b>Total Checking/Savings</b>	<u>380,974.59</u>
<b>Total Current Assets</b>	380,974.59
<b>Fixed Assets</b>	
1520 · Equipment	5,857.10
1530 · Wastewater Treatment Facility	11,270,909.77
1531 · Accum Depr- Depreciation WWTP	-1,210,437.54
<b>Total Fixed Assets</b>	<u>10,066,329.33</u>
<b>TOTAL ASSETS</b>	<b><u>10,447,303.92</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2900 · Restricted Impact Fees	174,788.34
<b>Total Other Current Liabilities</b>	<u>174,788.34</u>
<b>Total Current Liabilities</b>	174,788.34
<b>Long Term Liabilities</b>	
2502 · '22 Refunding Bonds	7,480,000.00
2503 · Current Portion of Bonds	550,000.00
<b>Total Long Term Liabilities</b>	<u>8,030,000.00</u>
<b>Total Liabilities</b>	8,204,788.34
<b>Equity</b>	
3110 · Investments in Fixed Assets	2,036,329.00
32000 · Unrestricted Net Assets	203,062.87
Net Income	3,123.71
<b>Total Equity</b>	<u>2,242,515.58</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>10,447,303.92</u></b>

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# Village of Salado - 700 WW Permanent Improvement Bonds

07/16/23

## Profit & Loss

Accrual Basis

October 2022 through June 2023

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	<u>Oct '22 - Jun 23</u>
Ordinary Income/Expense	
Income	
4400 · Impact Fee Revenue	0.00
4100 · Interest Income	3,123.71
	<hr/>
Total Income	3,123.71
	<hr/>
Net Ordinary Income	3,123.71
	<hr/>
Net Income	<u><u>3,123.71</u></u>

# Village of Salado - 700 WW Permanent Improvement Bonds

## Check Listing

As of June 30, 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

07/16/23

## Balance Sheet

Accrual Basis

As of June 30, 2023

	<u>Jun 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	733,741.95
<b>Other Current Assets</b>	
1200 · Due To/From General Fund	7,262.79
1215 · Property Tax Receivable	18,405.80
<b>Total Other Current Assets</b>	<u>25,668.59</u>
<b>Total Current Assets</b>	<u>759,410.54</u>
<b>TOTAL ASSETS</b>	<b><u>759,410.54</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2704 · Deferred Revenue- Ad Valorem	16,727.49
<b>Total Other Current Liabilities</b>	<u>16,727.49</u>
<b>Total Current Liabilities</b>	<u>16,727.49</u>
<b>Total Liabilities</b>	16,727.49
<b>Equity</b>	
32000 · Unrestricted Net Assets	140,465.29
Net Income	602,217.76
<b>Total Equity</b>	<u>742,683.05</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>759,410.54</u></b>

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

	Jun 23	Oct '22 - Jun 23	Annual Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · Property Tax Revenue</b>	7,262.79	663,243.10	705,147.98	94.06%
<b>4100 · Interest Income</b>	2,999.92	15,259.66	3,500.00	435.99%
<b>Total Income</b>	10,262.71	678,502.76	708,647.98	95.75%
<b>Expense</b>				
<b>6111 · 2022 Bond Principal</b>	0.00	0.00	550,000.00	0.0%
<b>6112 · 2022 Bond Interest</b>	0.00	76,285.00	152,570.00	50.0%
<b>Total Expense</b>	0.00	76,285.00	702,570.00	10.86%
<b>Net Ordinary Income</b>	10,262.71	602,217.76	6,077.98	9,908.19%
<b>Net Income</b>	<b>10,262.71</b>	<b>602,217.76</b>	<b>6,077.98</b>	<b>9,908.19%</b>

Village of Salado - 300 Interest and Sinking Fund

**Check Listing**

As of June 30, 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>