

Village of Salado-General Fund

08/14/23

Balance Sheet

Accrual Basis

As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	1,941,855.47
1003 · Horizon Payroll xxx9962	50,038.26
1004 · Horizon Forfeiture xxx3514	6,467.82
1006 · Horizonx1297AllAbilitiesPlaygro	350,278.91
1099 · Petty Cash	100.00
Total Checking/Savings	<u>2,348,740.46</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,595.58
Total 1100 · Investments	<u>4,595.58</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	6,381.03
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>204,507.17</u>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	381,390.06
1206 · Due From Fund 200 - Hotel/Motel	1,691.88
Total 1205 · Due To/From Other Funds	<u>383,081.94</u>
Total Other Current Assets	<u>592,184.69</u>
Total Current Assets	<u>2,940,925.15</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	39,088.70
Total Other Assets	<u>39,088.70</u>
TOTAL ASSETS	<u><u>4,176,212.22</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	51,674.84
Other Current Liabilities	
2050 · Accrued Wages	13,577.67
2100 · Payroll Liabilities	6,565.73
2300 · Unearned ARPA Grant Revenue	588,413.30
2301 · Escrow- Subdivision	945,625.08
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	10,908.02
Total 2700 · Deferred Revenue	<u>10,908.02</u>
2899 · Reserved-LTPDF TruancyPrevFund	1,964.22
2900 · Reserved- Security Fee	3,549.29
2861 · Reserved Child Safety Fee	4,222.01

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08/14/23

Accrual Basis

Village of Salado-General Fund
Balance Sheet
As of July 31, 2023

	<u>Jul 31, 23</u>
2862 · Reserved- Technology Fund	6,873.20
Total Other Current Liabilities	<u>1,581,698.52</u>
Total Current Liabilities	<u>1,633,373.36</u>
Total Liabilities	1,633,373.36
Equity	
3120 · Restricted for Playground	26,460.43
3110 · Investments in Fixed Assets	1,235,287.07
32000 · Retained Earnings	950,352.27
Net Income	<u>330,739.09</u>
Total Equity	<u>2,542,838.86</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,176,212.22</u></u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of July 31, 2023

Current Assets:

Cash and Cash Equivalents	\$ 2,348,740.46
Investments	\$ 4,595.58
Receivables	\$ 587,589.11
Total Current Assets	<u><u>\$ 2,940,925.15</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 51,674.84
Payroll Liabilities	\$ 6,565.73
Intergovernmental Payable	\$ -
Deferred Revenues	\$ 1,544,946.40
Accrued Wages & Expenses	\$ 13,577.67
Total Liabilities	<u><u>\$ 1,616,764.64</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 43,069.15
Committed Fund Balances	
Public Works	\$ 512,436.54
Future Grant Matches	\$ 320,272.84
Wastewater Operations	\$ 448,381.98
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 1,324,160.51</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 2,940,925.15</u></u>
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Village of Salado-General Fund
Profit & Loss Budget Performance
July 2023

	Jul 23	Oct '22 - Jul 23	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	0.00	505,307.64	475,000.00	106.38%
4120 · Sales Tax Earned	67,256.66	672,932.88	750,000.00	89.72%
4130 · Mixed Beverages	3,831.95	33,622.41	35,000.00	96.06%
Total 4100 · Tax Revenue	71,088.61	1,211,862.93	1,260,000.00	96.18%
4150 · Franchise Fees				
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%
Total 4150 · Franchise Fees	0.00	209,718.87	245,202.00	85.53%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	0.00	165.00	500.00	33.0%
4215 · Service Fees (Burn)	0.00	335.00	500.00	67.0%
4216 · Service Fees (Itinerant Vendor)	75.00	950.00	1,650.00	57.58%
4230 · Building Permit Fees	13,076.84	156,916.81	100,000.00	156.92%
4260 · Certificate of Occupancy	90.00	900.00	2,500.00	36.0%
4270 · Contractor Registration	250.00	5,510.00	10,000.00	55.1%
Total 4200 · Licenses, Permits, and Fees	13,491.84	164,776.81	115,150.00	143.1%
4300 · Service Fees				
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	200.00	3,253.00	3,500.00	92.94%
4330 · LEOSE	0.00	0.00	910.00	0.0%
4340 · Crash Report Fees	18.00	216.10	250.00	86.44%
Total 4300 · Service Fees	218.00	5,269.10	40,860.00	12.9%
4700 · Investment and other income				
4780 · Interest Income	2,019.60	18,373.60	9,200.00	199.71%
4790 · Other Income	-0.02	600,945.85	200,000.00	300.47%
Total 4700 · Investment and other income	2,019.58	619,319.45	209,200.00	296.04%
4400 · Fines and Forfeitures	2,569.00	18,716.17	60,000.00	31.19%
Total 4000 · GENERAL FUND REVENUE	89,387.03	2,229,663.33	1,930,412.00	115.5%
Total Income	89,387.03	2,229,663.33	1,930,412.00	115.5%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	9,677.06	101,609.13	125,802.14	80.77%
5102 · City Secretary Salary	5,730.76	47,378.24	69,435.18	68.23%
5103 · Assistant Village Administrator	5,085.58	51,725.59	66,950.00	77.26%
5121 · Payroll Tax- MC Admin	309.30	2,955.83	3,801.72	77.75%
5122 · Payroll Tax- SS Admin	1,322.51	12,638.65	16,255.61	77.75%

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

	Jul 23	Oct '22 - Jul 23	Annual Budget	% of Budget
5123 · Payroll Tax- TWC Admin	4.99	34.88	27.00	129.19%
5126 · TMRS Contributions- Admin	1,339.58	12,838.03	16,622.68	77.23%
5127 · Health Care- Admin	2,658.89	26,783.54	28,841.76	92.86%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	26,128.67	255,963.89	329,736.09	77.63%
5200 · Services				
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	31.00	458.11	250.00	183.24%
5204 · Telephone	285.49	2,935.48	3,750.00	78.28%
5205 · Equipment - Leased / Rented	275.75	3,033.25	3,909.15	77.59%
5206 · Interest Exp/Bank Fees	39.18	690.88	650.00	106.29%
5207 · BELLCAD	0.00	7,872.25	10,500.00	74.97%
5214 · Utilities	131.23	4,672.27	5,100.00	91.61%
5215 · Janitorial	237.00	2,370.00	2,844.00	83.33%
Total 5200 · Services	999.65	28,118.33	33,425.53	84.12%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	2,975.00	44,425.00	50,500.00	87.97%
5216-4 · Profess Fees - Inspections	0.00	54,253.77	75,000.00	72.34%
5216-5 · Profess. Fees - Legal	2,543.00	40,702.27	37,500.00	108.54%
Total 5216 · Professional Fees	5,518.00	139,381.04	163,000.00	85.51%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	4,341.99	4,650.00	93.38%
5304 · Office Supplies	0.00	8,437.37	3,750.00	225.0%
5305 · Postage	0.00	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	965.59	1,500.00	64.37%
5309 · Website	2,740.00	5,840.00	2,500.00	233.6%
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%
Total 5300 · Other Services & Charges	2,740.00	91,281.06	167,483.20	54.5%
5400 · Capital Outlay				
5401 · Equipment (IT)	0.00	0.00	2,500.00	0.0%
Total 5400 · Capital Outlay	0.00	0.00	2,500.00	0.0%
Total 5000 · ADMINISTRATION DEPARTMENT	35,386.32	514,744.32	696,144.82	73.94%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	3,296.00	34,608.00	42,848.00	80.77%
5503 · Payroll Tax- MC Dev Svcs	47.79	501.82	621.30	80.77%
5504 · Payroll Tax- SS Dev Svcs	204.35	2,145.70	2,656.58	80.77%
5505 · Payroll Tax- TWC Dev Svcs	0.00	9.00	9.00	100.0%
5506 · TMRS Contributions- Dev Svcs	206.98	2,179.23	2,716.56	80.22%

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

	Jul 23	Oct '22 - Jul 23	Annual Budget	% of Budget
5507 · Health Care- Dev Svcs	857.89	9,067.31	9,613.92	94.31%
Total 5501 · Personnel Services	4,613.01	48,511.06	58,465.36	82.97%
5600 · Other Services & Charges				
5601 · Travel & Training	0.00	0.00	500.00	0.0%
Total 5600 · Other Services & Charges	0.00	0.00	500.00	0.0%
5700 · Professional Fees				
5701 · General Engineering	18,004.15	76,014.73	12,500.00	608.12%
5703 · Engineering- Plat Review	4,683.68	19,470.16	35,000.00	55.63%
Total 5700 · Professional Fees	22,687.83	95,484.89	47,500.00	201.02%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	27,300.84	143,995.95	106,465.36	135.25%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6003 · Burn Fees	0.00	0.00	500.00	0.0%
Total 6001 · Fire Department	0.00	0.00	500.00	0.0%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	7,889.00	75,942.22	81,406.05	93.29%
6203 · Salary- Sergeant	5,632.00	39,322.58	57,866.22	67.95%
6204 · Salary / Wages - Officers	16,728.00	179,689.30	316,539.57	56.77%
6205 · Officers - Overtime	0.00	15,624.02	7,000.00	223.2%
6206 · Longevity & Certif Pay	567.31	6,675.04	11,500.00	58.04%
6207 · Payroll Tax- MC PD	446.83	4,597.99	6,609.27	69.57%
6208 · Payroll Tax- SS PD	1,910.62	19,660.39	28,260.34	69.57%
6209 · Payroll Tax- TWC PD	4.99	77.07	72.00	107.04%
6210 · TMRS Contributions- PD	1,935.27	19,965.39	28,898.47	69.09%
6211 · Health Care- PD	6,176.33	56,205.05	75,487.17	74.46%
Total 6201 · Personnel Services	41,290.35	417,759.05	613,639.09	68.08%
6212 · Services				
6213 · Telephone	625.61	6,658.89	8,500.00	78.34%
6214 · Utilities	109.16	2,651.61	3,500.00	75.76%
6215 · Janitorial	150.00	1,500.00	1,800.00	83.33%
6215.1 · Technology- PD	0.00	17,135.55	30,000.00	57.12%
Total 6212 · Services	884.77	27,946.05	43,800.00	63.8%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	2,597.24	1,000.00	259.72%
6219 · Auto Expenses	2,297.46	27,683.32	30,000.00	92.28%
6220 · Supplies	0.00	10,031.70	6,000.00	167.2%
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%
Total 6216 · Other Services & Charges	2,297.46	47,397.16	48,140.00	98.46%
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	31,570.03	17,000.00	185.71%
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 July 2023

	Jul 23	Oct '22 - Jul 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	66,900.03	131,108.00	51.03%
Total 6200 · Police Department	44,472.58	560,002.29	836,687.09	66.93%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	800.00	8,000.00	9,600.00	83.33%
6552 · Prosecutor	227.50	9,655.05	12,000.00	80.46%
Total 6550 · Professional Fees	1,027.50	17,655.05	21,600.00	81.74%
6570 · Other Services & Charges				
6571 · Supplies	0.00	18.00	250.00	7.2%
6573 · Dues and Subscriptions	0.00	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	0.00	2,630.72	3,750.00	70.15%
Total 6500 · Municipal Court	1,027.50	20,285.77	25,350.00	80.02%
Total 6000 · PUBLIC SAFETY DEPARTMENT	45,500.08	580,288.06	862,537.09	67.28%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,675.20	28,089.60	34,777.60	80.77%
7004 · Maintenance Worker- Overtime	0.00	0.00	2,000.00	0.0%
7005 · Payroll Tax- MC Maint	38.79	407.30	504.28	80.77%
7006 · Payroll Tax- SS Maint	165.86	1,741.56	2,156.21	80.77%
7007 · Payroll Tax- TWC Maint	0.00	13.01	9.00	144.56%
7008 · TMRS Contributions- Maint	168.00	1,768.80	2,204.90	80.22%
7009 · Healthcare- Maintenance	855.78	9,064.66	9,613.92	94.29%
Total 7001 · Personnel Services	3,903.63	41,084.93	51,265.91	80.14%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	500.00	0.0%
7017 · Telephone	50.29	503.04	650.00	77.39%
Total 7015 · Other Services & Charges	50.29	503.04	1,150.00	43.74%
Total 7000 · PUBLIC WORKS DEPARTMENT	3,953.92	41,587.97	52,415.91	79.34%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	110.70	2,228.46	2,500.00	89.14%
Total 8001 · Services	110.70	2,228.46	2,500.00	89.14%
8010 · Other Services & Charges				
8011 · Supplies	108.00	168.00	3,500.00	4.8%
8014 · Contract Services	0.00	2,875.00	7,500.00	38.33%
Total 8010 · Other Services & Charges	108.00	3,043.00	11,000.00	27.66%
8030 · Capital Outlay- Parks	0.00	-16,439.57	55,000.00	-29.89%
Total 8000 · PARKS DEPARTMENT	218.70	-11,168.11	68,500.00	-16.3%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract Services	4,267.00	76,553.50	120,000.00	63.8%
9003 · Signage	2,145.30	4,329.48	5,000.00	86.59%
9004 · Auto Expense	0.00	69.00	500.00	13.8%
9006 · Street Supplies	618.85	11,997.59	5,000.00	239.95%

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

	Jul 23	Oct '22 - Jul 23	Annual Budget	% of Budget
Total 9001 · Other Services & Charges	7,031.15	92,949.57	130,500.00	71.23%
9050 · Services				
9051 · Utilities	347.70	14,885.49	25,000.00	59.54%
Total 9050 · Services	347.70	14,885.49	25,000.00	59.54%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	9,567.50	325,411.86	200,000.00	162.71%
9503 · Capital Outlay- Other	0.00	4,583.00	7,000.00	65.47%
Total 9500 · Capital Outlay	9,567.50	329,994.86	207,000.00	159.42%
Total 9000 · STREET DEPARTMENT	16,946.35	437,829.92	362,500.00	120.78%
Total GENERAL FUND EXPENDITURES	129,306.21	1,707,278.11	2,148,563.18	79.46%
Total Expense	129,306.21	1,707,278.11	2,148,563.18	79.46%
Net Ordinary Income	-39,919.18	522,385.22	-218,151.18	-239.46%
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	0.00	191,646.13		
Total 98000 · Transfers Out	0.00	191,646.13		
Total Other Expense	0.00	191,646.13		
Net Other Income	0.00	-191,646.13	218,151.18	-87.85%
Net Income	-39,919.18	330,739.09	0.00	100.0%

Village of Salado-General Fund
Check Listing
As of July 31, 2023

Date	Num	Name	Memo	Amount
07/03/2023	Draft	Cirro Energy	Utilities: Electric	4.03
07/03/2023	Draft	Cirro Energy	Utilities: Electric	26.46
07/03/2023	Draft	Cirro Energy	Utilities: Electric	66.28
07/03/2023	Draft	Cirro Energy	Utilities: Electric	86.79
07/03/2023	Draft	Cirro Energy	Utilities: Electric	229.11
07/03/2023	Draft	Cirro Energy	Utilities: Electric	372.37
07/03/2023	Draft	Cirro Energy	Utilities: Electric	32.88
07/03/2023	Draft	Cirro Energy	Utilities: Electric	42.94
07/03/2023	Draft	Cirro Energy	Utilities: Electric	9.32
07/03/2023	Draft	Cirro Energy	Utilities: Electric	13.65
07/03/2023	Draft	Cirro Energy	Utilities: Electric	1,048.15
07/06/2023	4661	Extraco Technology	IT Support	2,585.00
07/07/2023	4662	Grande Communications Network LLC	Telephone/Internet	221.08
07/07/2023	4663	Lone Star Challenge Coins LLC	300 2" Challenge Coins	1,296.00
07/07/2023	4664	Salado Water Supply Corporation	Utilities: Water	342.71
07/10/2023	4665	InHouse Systems, Inc.	Alarm System Monitoring- PD- July 2023	19.95
07/10/2023	4666	Jani-King of Austin	July 2023 Contracted Services	387.00
07/10/2023	4667	Kristi Stegall	Professional Fees: Accounting June 2023	3,360.00
07/10/2023	4668	S J and J Construction LLC	Traffic Control Signs	2,145.30
07/10/2023	Draft	Cirro Energy	Utilities: Electric	7.45
07/13/2023	4674	Johnson Bros. Ford	PD Vehicle R&M	669.24
07/13/2023	4669	Keith's Ace Hardware	R&M Supplies	620.89
07/13/2023	4670	MRB Group	Professional Services: Engineering	32,255.33
07/13/2023	4672	Verizon Wireless	Village Cell Phones	627.96
07/13/2023	4673	Village Landscape & Design	Mowing	3,907.00
07/14/2023	Draft	Fuelman	Fuel Charges	1,569.02
07/17/2023	4675	TML MultiState Intergovernmental	Employee Health Care Coverage	22,258.82
07/17/2023	Draft	Card Service Center	May Credit Card Transactions	3,924.16
07/20/2023	4676	Eagle Disposal	Utilities: Waste Disposal	112.50
07/20/2023	4677	Lexipol	PoliceOne Academy- Annual Rate Per User (5) (473.80
07/20/2023	4678	State Comptroller	2nd QTR 2023 State Criminal Costs & Fees	3,075.39
07/20/2023	4679	Bickerstaff Heath Delgado Acosta LLP	Professional Fees: Legal	4,426.50
07/20/2023	4680	Clifford Lee Coleman	Judicial Services for July 2023	800.00
07/31/2023	4681	Grande Communications Network LLC	PD Telephone and Internet	196.68
				87,213.76
				87,213.76

Village of Salado, Hotel-Motel Fund

Balance Sheet

As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	308,794.98
Total Checking/Savings	<u>308,794.98</u>
Other Current Assets	
1200 · AR Taxes	51,312.53
1100 · Investments	
1120 · TexPool	5,505.51
Total 1100 · Investments	<u>5,505.51</u>
1500 · Petty Cash	100.00
Total Other Current Assets	<u>56,918.04</u>
Total Current Assets	<u>365,713.02</u>
TOTAL ASSETS	<u>365,713.02</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	5,883.00
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	1,691.88
Total 2200 · Due To Other Funds	<u>1,691.88</u>
Total Other Current Liabilities	<u>10,253.95</u>
Total Current Liabilities	<u>16,136.95</u>
Total Liabilities	16,136.95
Equity	
32000 · Retained Earnings	320,636.27
Net Income	28,939.80
Total Equity	<u>349,576.07</u>
TOTAL LIABILITIES & EQUITY	<u>365,713.02</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 308,894.98
Investments	\$ 5,505.51
Receivables	\$ 51,312.53
Total Current Assets	<u><u>\$ 365,713.02</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 5,883.00
Intergovernmental Payable	\$ 1,691.88
Accrued Wages	\$ 1,887.07
Total Liabilities	<u><u>\$ 9,461.95</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 34,957.61
Committed Fund Balance- Tourism Division Operations	\$ 314,618.46
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 356,251.07</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 365,713.02</u></u>
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Village of Salado, Hotel-Motel Fund
Profit & Loss Budget Performance

July 2023

	Jul 23	Oct '22 - Jul 23	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · HOT FUND REVENUE				
4100 · County Hotel Occupancy Tax	0.00	0.00	4,000.00	0.0%
4200 · Occupancy Tax	14,095.41	203,160.41	260,000.00	78.14%
4300 · Other Income	287.97	2,746.16		
Total 4000 · HOT FUND REVENUE	14,383.38	205,906.57	264,000.00	78.0%
Total Income	14,383.38	205,906.57	264,000.00	78.0%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	837.50	28,951.20	64,385.54	44.97%
5003 · Wages- Visitors Ctr Coordinator	0.00	26,591.10	36,056.59	73.75%
5004 · Payroll Tax- MC	0.00	744.66	1,456.41	51.13%
5005 · Payroll Tax- SS	0.00	3,184.10	6,227.41	51.13%
5006 · Payroll Tax- TWC	0.00	18.00	18.00	100.0%
5007 · TMRS Contribution	0.00	3,240.96	6,368.03	50.89%
5008 · Health Care	854.38	14,719.78	19,227.96	76.55%
Total 5001 · Personnel Services	1,691.88	77,449.80	133,739.94	57.91%
5050 · Other Charges & Services				
5060 · Special Projects	0.00	1,681.60		
5051 · Lease- Visitors Center	1,517.00	15,170.00	18,204.00	83.33%
5052 · Marketing	6,259.00	70,833.93	85,000.00	83.33%
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	0.00	621.85	1,000.00	62.19%
5061 · Community Grant Program	1,000.00	1,575.00	20,000.00	7.88%
Total 5050 · Other Charges & Services	8,776.00	98,121.97	155,204.00	63.22%
5100 · Capital Outlay				
5110 · Capital Outlay- Equipment	0.00	1,395.00		
Total 5100 · Capital Outlay	0.00	1,395.00		
Total 5000 · HOT FUND EXPENDITURES	10,467.88	176,966.77	288,943.94	61.25%
Total Expense	10,467.88	176,966.77	288,943.94	61.25%
Net Ordinary Income	3,915.50	28,939.80	-24,943.94	-116.02%
Other Income/Expense				
Other Income				
98000 · Transfer from HOT Fund Balance	0.00	0.00	24,943.94	0.0%
Total Other Income	0.00	0.00	24,943.94	0.0%
Net Other Income	0.00	0.00	24,943.94	0.0%
Net Income	3,915.50	28,939.80	0.00	100.0%

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
07/10/2023	1859	Primary Media	Billboard	850.00
07/13/2023	1860	Visit Widget LLC	Marketing	2,045.00
07/20/2023	1861	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
				<u>4,412.00</u>
				<u>4,412.00</u>

Village of Salado- 400 Wastewater System Revenue

08/14/23

Balance Sheet

Accrual Basis

As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	37,275.01
Accounts Receivable	60,261.91
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>104,541.88</u>
TOTAL ASSETS	<u>104,541.88</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	650.01
Other Current Liabilities	
Accrued Interest	12,714.00
Due to General Fund	381,390.06
Total Other Current Liabilities	<u>394,104.06</u>
Total Current Liabilities	<u>394,754.07</u>
Total Liabilities	394,754.07
Equity	
Retained Earnings	-255,749.83
Net Income	-34,462.36
Total Equity	<u>-290,212.19</u>
TOTAL LIABILITIES & EQUITY	<u>104,541.88</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 37,275.01
Receivables	\$ 67,266.87
Total Current Assets	\$ 104,541.88

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 650.01
Accrued Interest	\$ 12,714.00
Intergovernmental Payable	\$ 381,390.06
Total Liabilities	\$ 394,754.07

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (290,212.19)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ (290,212.19)

Total Liabilities and Fund Balances	\$ 104,541.88
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Village of Salado- 400 Wastewater System Revenue
Profit & Loss Budget Performance
 July 2023

	Jul 23	Oct '22 - Jul 23	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
Monthly Service Fees	19,440.87	212,213.26	285,000.00	74.46%
Interest Income	45.44	246.47	35.00	704.2%
Total Income	19,486.31	212,459.73	285,035.00	74.54%
Expense				
Misc	0.00	1,460.00		
Bank Service Charge	0.00	0.00	1.00	0.0%
Maintenance Contractor	14,093.33	155,026.63	172,077.00	90.09%
Professional Fees- Engineering	0.00	255.00	5,607.00	4.55%
Repairs	8,722.75	20,366.17	15,000.00	135.77%
Sludge Disposal	0.00	1,337.48	5,000.00	26.75%
Supplies	0.00	7,150.00	25,000.00	28.6%
TCEQ Fees	0.00	1,250.00	1,250.00	100.0%
Utilities				
Utilities- Electric	5,647.34	58,350.92	59,000.00	98.9%
Utilities- Water	169.29	1,725.89	2,100.00	82.19%
Total Utilities	5,816.63	60,076.81	61,100.00	98.33%
Total Expense	28,632.71	246,922.09	285,035.00	86.63%
Net Ordinary Income	-9,146.40	-34,462.36	0.00	100.0%
Net Income	-9,146.40	-34,462.36	0.00	100.0%

Village of Salado- 400 Wastewater System Revenue
Check Listing
As of July 31, 2023

Date	Num	Name	Memo	Amount
07/07/2023	100297	Salado Water Supply Corporation	Utilities: Water	169.29
07/10/2023	100298	CH2MHILL OMI	Contracted Services	22,816.08
07/13/2023	100299	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well	86.42
07/13/2023	100300	Kasberg, Patrick Associates, LP	General Services: WW CCN Application	255.00
07/24/2023	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts	5,566.62
07/31/2023	100301	Wastewater Transport Service	6/8/23 Sludge Disposal	1,337.48
				<u>30,230.89</u>
				<u>30,230.89</u>

Village of Salado- 500 Wastewater Customer Deposits

Balance Sheet

As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	12,567.82
Total Checking/Savings	<u>12,567.82</u>
Total Current Assets	<u>12,567.82</u>
TOTAL ASSETS	<u>12,567.82</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	12,730.00
Total Other Current Liabilities	<u>12,730.00</u>
Total Current Liabilities	<u>12,730.00</u>
Total Liabilities	12,730.00
Equity	
Retained Earnings	-254.28
Net Income	92.10
Total Equity	<u>-162.18</u>
TOTAL LIABILITIES & EQUITY	<u>12,567.82</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2022 through July 2023

	<u>Oct '22 - Jul 23</u>
Ordinary Income/Expense	
Income	
Interest Income	92.10
Total Income	92.10
Net Ordinary Income	92.10
Net Income	<u>92.10</u>

Village of Salado- 500 Wastewater Customer Deposits
Check Listing
As of July 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 - 700 WW Permanent Improvement Bonds

08/14/23

Balance Sheet

Accrual Basis

As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	57,729.39
1003 · Horizon '18 Bond Proceeds x9230	318,680.55
1004 · Impact Fees Horizon x8444	4,888.22
Total Checking/Savings	<u>381,298.16</u>
Total Current Assets	381,298.16
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>10,447,627.49</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	203,062.87
Net Income	3,447.28
Total Equity	<u>2,242,839.15</u>
TOTAL LIABILITIES & EQUITY	<u>10,447,627.49</u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2022 through July 2023

	<u>Oct '22 - Jul 23</u>
Ordinary Income/Expense	
Income	
4400 · Impact Fee Revenue	0.00
4100 · Interest Income	3,447.28
	<hr/>
Total Income	3,447.28
	<hr/>
Net Ordinary Income	3,447.28
	<hr/>
Net Income	<u><u>3,447.28</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of July 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

08/14/23

Balance Sheet

Accrual Basis

As of July 31, 2023

	<u>Jul 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	744,163.92
Other Current Assets	
1215 · Property Tax Receivable	18,405.80
Total Other Current Assets	<u>18,405.80</u>
Total Current Assets	<u>762,569.72</u>
TOTAL ASSETS	<u>762,569.72</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	140,465.29
Net Income	605,376.94
Total Equity	<u>745,842.23</u>
TOTAL LIABILITIES & EQUITY	<u>762,569.72</u>

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

	Jul 23	Oct '22 - Jul 23	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	0.00	663,243.10	705,147.98	94.06%
4100 · Interest Income	3,159.18	18,418.84	3,500.00	526.25%
Total Income	3,159.18	681,661.94	708,647.98	96.19%
Expense				
6111 · 2022 Bond Principal	0.00	0.00	550,000.00	0.0%
6112 · 2022 Bond Interest	0.00	76,285.00	152,570.00	50.0%
Total Expense	0.00	76,285.00	702,570.00	10.86%
Net Ordinary Income	3,159.18	605,376.94	6,077.98	9,960.17%
Net Income	3,159.18	605,376.94	6,077.98	9,960.17%

Village of Salado - 300 Interest and Sinking Fund

Check Listing

As of July 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>