

Village of Salado-General Fund

Balance Sheet

10/09/23

As of September 30, 2023

Accrual Basis

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	1,557,461.23
1003 · Horizon Payroll xxx9962	51,860.70
1004 · Horizon Forfeiture xxx3514	6,478.45
1006 · Horizonx1297AllAbilitiesPlaygro	329,344.94
1099 · Petty Cash	100.00
Total Checking/Savings	<u>1,945,245.32</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,616.34
Total 1100 · Investments	<u>4,616.34</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	1,032.33
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>199,158.47</u>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	380,224.05
1206 · Due From Fund 200 - Hotel/Motel	14,918.35
Total 1205 · Due To/From Other Funds	<u>395,142.40</u>
Total Other Current Assets	<u>598,917.21</u>
Total Current Assets	<u>2,544,162.53</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>3,792,215.83</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	44,726.99
Other Current Liabilities	
2050 · Accrued Wages	13,577.67
2100 · Payroll Liabilities	11,448.72
2200 · Due to other funds	
2201 · Due to I&S	-94.23
Total 2200 · Due to other funds	<u>-94.23</u>
2300 · Unearned ARPA Grant Revenue	465,784.05
2301 · Escrow- Subdivision	995,625.08
2700 · Deferred Revenue	

Village of Salado-General Fund

Balance Sheet

As of September 30, 2023

10/09/23

Accrual Basis

	<u>Sep 30, 23</u>
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	1,513,858.03
Total Current Liabilities	1,558,585.02
Total Liabilities	1,558,585.02
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	21,531.04
Total Equity	2,233,630.81
TOTAL LIABILITIES & EQUITY	3,792,215.83

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of September 30, 2023

Current Assets:

Cash and Cash Equivalents	\$ 1,945,245.32
Investments	\$ 4,616.34
Receivables	\$ 594,300.87
Total Current Assets	<u><u>\$ 2,544,162.53</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 44,726.99
Payroll Liabilities	\$ 11,448.72
Intergovernmental Payable	\$ (94.23)
Deferred Revenues	\$ 1,472,317.15
Accrued Wages & Expenses	\$ 13,577.67
Total Liabilities	<u><u>\$ 1,541,976.30</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 43,069.15
Committed Fund Balances	
Public Works	\$ 383,646.83
Future Grant Matches	\$ 239,779.27
Wastewater Operations	\$ 335,690.98
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 1,002,186.23</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 2,544,162.53</u></u>
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Village of Salado-General Fund
Profit & Loss Budget Performance
September 2023

	Sep 23	Oct '22 - Sep 23	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	710.07	505,519.60	504,809.53	100.14%
4120 · Sales Tax Earned	64,007.61	821,197.57	821,189.96	100.0%
4130 · Mixed Beverages	3,782.34	42,828.00	39,045.66	109.69%
Total 4100 · Tax Revenue	68,500.02	1,369,545.17	1,365,045.15	100.33%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	124,101.69	124,101.69	100.0%
4165 · Telephone Franchise	83.25	10,586.76	15,000.00	70.58%
4170 · Waste Disposal Franchise Fee	2,386.15	18,471.86	21,000.00	87.96%
4175 · Cable Franchise	7,003.60	28,611.36	28,611.36	100.0%
4180 · Water Franchise	0.00	53,161.38	53,161.38	100.0%
Total 4150 · Franchise Fees	9,473.00	234,933.05	241,874.43	97.13%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	15.00	210.00	195.00	107.69%
4215 · Service Fees (Burn)	0.00	335.00	335.00	100.0%
4216 · Service Fees (Itinerant Vendor)	0.00	950.00	1,050.00	90.48%
4230 · Building Permit Fees	14,971.46	187,730.11	190,000.00	98.81%
4260 · Certificate of Occupancy	0.00	1,170.00	1,300.00	90.0%
4270 · Contractor Registration	50.00	5,910.00	5,860.00	100.85%
Total 4200 · Licenses, Permits, and Fees	15,036.46	196,305.11	198,740.00	98.78%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	0.00	1,550.00	1,550.00	100.0%
4315 · Zoning/Variances	0.00	450.00	450.00	100.0%
4320 · Pace Park Rental Fees	100.00	3,553.00	3,500.00	101.51%
4330 · LEOSE	0.00	0.00	0.00	0.0%
4340 · Crash Report Fees	428.00	680.10	276.10	246.32%
Total 4300 · Service Fees	528.00	6,233.10	5,776.10	107.91%
4700 · Investment and other income				
4780 · Interest Income	1,741.70	22,101.24	22,500.00	98.23%
4790 · Other Income	119.98	128,396.37	128,276.39	100.09%
Total 4700 · Investment and other income	1,861.68	150,497.61	150,776.39	99.82%
4400 · Fines and Forfeitures	5,757.00	29,962.37	26,000.00	115.24%
Total 4000 · GENERAL FUND REVENUE	101,156.16	1,987,476.41	1,988,212.07	99.96%
Total Income	101,156.16	1,987,476.41	1,988,212.07	99.96%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	14,515.59	125,801.78	125,801.78	100.0%
5102 · City Secretary Salary	8,596.14	61,705.14	61,705.14	100.0%
5103 · Assistant Village Administrator	8,047.12	64,858.29	64,858.29	100.0%

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

	Sep 23	Oct '22 - Sep 23	Annual Budget	% of Budget
5121 · Payroll Tax- MC Admin	463.94	3,729.07	3,729.08	100.0%
5122 · Payroll Tax- SS Admin	1,983.78	15,944.95	15,944.95	100.0%
5123 · Payroll Tax- TWC Admin	0.00	34.88	34.88	100.0%
5126 · TMRS Contributions- Admin	2,009.37	16,186.98	16,186.98	100.0%
5127 · Health Care- Admin	-1,274.07	28,168.36	28,168.36	100.0%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	34,341.87	316,429.45	318,429.46	99.37%
5200 · Services				
5201 · Meeting Expense	17.98	110.07	92.09	119.52%
5202 · Bell Co Health Srvcs Contracts	0.00	5,994.00	5,994.00	100.0%
5203 · Printing Expense	0.00	458.11	500.00	91.62%
5204 · Telephone	288.69	3,574.06	3,550.00	100.68%
5205 · Equipment - Leased / Rented	0.00	3,309.00	3,600.00	91.92%
5206 · Interest Exp/Bank Fees	48.50	870.79	870.00	100.09%
5207 · BELLCAD	341.75	8,214.00	7,872.25	104.34%
5214 · Utilities	673.88	6,567.99	6,700.94	98.02%
5215 · Janitorial	237.00	2,844.00	2,844.00	100.0%
Total 5200 · Services	1,607.80	31,942.02	32,023.28	99.75%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	2,975.00	50,480.00	50,500.00	99.96%
5216-4 · Profess Fees - Inspections	37,243.83	177,595.32	150,000.00	118.4%
5216-5 · Profess. Fees - Legal	0.00	51,092.27	55,000.00	92.9%
Total 5216 · Professional Fees	40,218.83	279,167.59	255,500.00	109.26%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	4,341.99	4,341.99	100.0%
5304 · Office Supplies	751.06	7,946.37	8,000.00	99.33%
5305 · Postage	132.05	2,885.69	3,053.64	94.5%
5306 · Building Supplies	0.00	0.00	0.00	0.0%
5307 · Building & Equipment - R & M	212.00	1,177.59	965.59	121.96%
5309 · Website	0.00	5,840.00	5,840.00	100.0%
5310 · Public Notices	0.00	2,084.50	3,000.00	69.48%
5311 · Insurance (TML Property & GL)	0.00	43,995.50	43,995.50	100.0%
5312 · Dues and Subscriptions	880.23	2,411.03	1,530.80	157.5%
5313 · Training & Travel	0.00	290.00	290.00	100.0%
5319 · Technology	1,495.00	20,067.21	20,000.00	100.34%
5320 · Special Projects	0.00	15,330.89	16,630.89	92.18%
Total 5300 · Other Services & Charges	3,470.34	106,370.77	107,648.41	98.81%
5400 · Capital Outlay				
5401 · Equipment (IT)	0.00	2,960.00	2,960.00	100.0%
Total 5400 · Capital Outlay	0.00	2,960.00	2,960.00	100.0%
Total 5000 · ADMINISTRATION DEPARTMENT	79,638.84	736,869.83	716,561.15	102.83%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	4,944.00	42,848.00	42,848.00	100.0%

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

	Sep 23	Oct '22 - Sep 23	Annual Budget	% of Budget
5503 · Payroll Tax- MC Dev Svcs	71.69	621.30	621.31	100.0%
5504 · Payroll Tax- SS Dev Svcs	306.53	2,656.58	2,656.59	100.0%
5505 · Payroll Tax- TWC Dev Svcs	0.00	9.00	9.00	100.0%
5506 · TMRS Contributions- Dev Svcs	310.47	2,696.68	2,696.68	100.0%
5507 · Health Care- Dev Svcs	0.00	9,925.20	9,925.20	100.0%
Total 5501 · Personnel Services	5,632.69	58,756.76	58,756.78	100.0%
5600 · Other Services & Charges				
5601 · Travel & Training	0.00	0.00	0.00	0.0%
Total 5600 · Other Services & Charges	0.00	0.00	0.00	0.0%
5700 · Professional Fees				
5701 · General Engineering	0.00	95,645.80	19,988.57	478.5%
5702 · Zoning/Annexation	0.00	2,900.00	2,900.00	100.0%
5703 · Engineering- Plat Review	0.00	25,638.17	28,799.96	89.02%
Total 5700 · Professional Fees	0.00	124,183.97	51,688.53	240.25%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	5,632.69	182,940.73	110,445.31	165.64%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6003 · Burn Fees	0.00	0.00	0.00	0.0%
Total 6001 · Fire Department	0.00	0.00	0.00	0.0%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	11,833.50	95,664.72	95,664.72	100.0%
6203 · Salary- Sergeant	7,936.00	52,378.58	52,122.58	100.49%
6204 · Salary / Wages - Officers	27,329.37	222,436.31	221,788.10	100.29%
6205 · Officers - Overtime	2,019.30	18,035.87	18,327.68	98.41%
6206 · Longevity & Certif Pay	640.38	7,771.19	7,771.19	100.0%
6207 · Payroll Tax- MC PD	721.49	5,743.97	5,735.10	100.16%
6208 · Payroll Tax- SS PD	3,085.05	24,560.47	24,522.52	100.16%
6209 · Payroll Tax- TWC PD	13.76	91.95	91.48	100.51%
6210 · TMRS Contributions- PD	3,124.84	24,928.69	24,890.22	100.16%
6211 · Health Care- PD	-849.60	58,816.06	60,666.40	96.95%
Total 6201 · Personnel Services	55,854.09	510,427.81	511,579.99	99.78%
6212 · Services				
6213 · Telephone	669.03	8,377.55	8,500.00	98.56%
6214 · Utilities	508.49	4,018.69	4,100.00	98.02%
6215 · Janitorial	150.00	1,800.00	1,800.00	100.0%
6215.1 · Technology- PD	40.00	18,992.88	17,750.00	107.0%
Total 6212 · Services	1,367.52	33,189.12	32,150.00	103.23%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	2,597.24	5,000.00	51.95%
6219 · Auto Expenses	2,053.67	31,417.20	35,000.00	89.76%
6220 · Supplies	639.52	11,677.30	13,000.00	89.83%
6221 · Equipment Maintenance & Repair	0.00	526.00	526.00	100.0%
6222 · Building R & M	0.00	0.00	0.00	0.0%

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

	Sep 23	Oct '22 - Sep 23	Annual Budget	% of Budget
6223 · Dues & Subscriptions	0.00	6,446.57	6,600.00	97.68%
6224 · Animal Control	0.00	420.00	1,500.00	28.0%
Total 6216 · Other Services & Charges	2,693.19	53,084.31	61,626.00	86.14%
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	0.00	20,326.00	20,326.00	100.0%
6227 · Capital Outlay- PD Equipment	0.00	35,251.93	32,000.00	110.16%
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	0.00	0.00	5,000.00	0.0%
6229 · Capital Outlay- IT	0.00	15,004.00	15,004.00	100.0%
Total 6225 · Police - Capital Outlay	0.00	70,581.93	72,330.00	97.58%
Total 6200 · Police Department	59,914.80	667,283.17	677,685.99	98.47%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	800.00	9,600.00	9,600.00	100.0%
6552 · Prosecutor	0.00	9,807.05	12,000.00	81.73%
Total 6550 · Professional Fees	800.00	19,407.05	21,600.00	89.85%
6570 · Other Services & Charges				
6571 · Supplies	0.00	18.00	18.00	100.0%
6573 · Dues and Subscriptions	0.00	2,612.72	2,612.72	100.0%
6575 · Travel and Training	0.00	450.00	450.00	100.0%
Total 6570 · Other Services & Charges	0.00	3,080.72	3,080.72	100.0%
Total 6500 · Municipal Court	800.00	22,487.77	24,680.72	91.12%
Total 6000 · PUBLIC SAFETY DEPARTMENT	60,714.80	689,770.94	702,366.71	98.21%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	4,012.80	34,777.60	34,777.60	100.0%
7004 · Maintenance Worker- Overtime	0.00	0.00	0.00	0.0%
7005 · Payroll Tax- MC Maint	58.18	504.27	504.26	100.0%
7006 · Payroll Tax- SS Maint	248.79	2,156.21	2,156.21	100.0%
7007 · Payroll Tax- TWC Maint	0.00	13.01	13.01	100.0%
7008 · TMRS Contributions- Maint	252.00	2,188.80	2,188.80	100.0%
7009 · Healthcare- Maintenance	-61.68	9,858.76	9,858.76	100.0%
Total 7001 · Personnel Services	4,510.09	49,498.65	49,498.64	100.0%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	259.47	259.47	259.47	100.0%
7017 · Telephone	50.29	653.91	650.00	100.6%
Total 7015 · Other Services & Charges	309.76	913.38	909.47	100.43%
Total 7000 · PUBLIC WORKS DEPARTMENT	4,819.85	50,412.03	50,408.11	100.01%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	186.54	2,574.27	2,500.00	102.97%
Total 8001 · Services	186.54	2,574.27	2,500.00	102.97%
8010 · Other Services & Charges				
8011 · Supplies	0.00	168.00	1,500.00	11.2%
8014 · Contract Services	0.00	2,875.00	3,000.00	95.83%

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

	Sep 23	Oct '22 - Sep 23	Annual Budget	% of Budget
Total 8010 · Other Services & Charges	0.00	3,043.00	4,500.00	67.62%
8030 · Capital Outlay- Parks	0.00	0.00	5,000.00	0.0%
Total 8000 · PARKS DEPARTMENT	186.54	5,617.27	12,000.00	46.81%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract Services	420.00	87,508.50	120,000.00	72.92%
9003 · Signage	0.00	4,329.48	5,000.00	86.59%
9004 · Auto Expense	0.00	229.02	500.00	45.8%
9006 · Street Supplies	450.00	13,080.80	13,500.00	96.9%
Total 9001 · Other Services & Charges	870.00	105,147.80	139,000.00	75.65%
9050 · Services				
9051 · Utilities	1,770.02	19,690.86	22,500.00	87.52%
Total 9050 · Services	1,770.02	19,690.86	22,500.00	87.52%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	0.00	459,486.36	519,103.59	88.52%
9503 · Capital Outlay- Other	0.00	16,284.70	16,284.70	100.0%
Total 9500 · Capital Outlay	0.00	475,771.06	535,388.29	88.87%
Total 9000 · STREET DEPARTMENT	2,640.02	600,609.72	696,888.29	86.19%
Total GENERAL FUND EXPENDITURES	153,632.74	2,266,220.52	2,288,669.57	99.02%
66000.1 · Payroll Expenses- SUTA	0.00	0.00		
66000 · Payroll Expenses	0.00	0.00		
Total Expense	153,632.74	2,266,220.52	2,288,669.57	99.02%
Net Ordinary Income	-52,476.58	-278,744.11	-300,457.50	92.77%
Other Income/Expense				
Other Income				
97500 · Use of Fund Balance	0.00	0.00	300,457.50	0.0%
Total Other Income	0.00	0.00	300,457.50	0.0%
Other Expense				
98000 · Transfers Out				
98007 · Xfer to All Abil. PG Fund	0.00	-300,275.15		
Total 98000 · Transfers Out	0.00	-300,275.15		
Total Other Expense	0.00	-300,275.15		
Net Other Income	0.00	300,275.15	300,457.50	99.94%
Net Income	-52,476.58	21,531.04	0.00	100.0%

Village of Salado-General Fund Check Listing

Date	Num	Name	Memo	Amount
09/05/2023	4726	Salado Water Supply Corporation	Utilities: Water	481.55
09/05/2023	4727	TPCA	Membership Dues- Fields Salado PD	307.67
09/05/2023	4728	Verizon Wireless	Village Cell Phones	1,171.58
09/07/2023	Draft	Cirro Energy	Utilities: Electric	7.45
09/11/2023	4736	Bean, Debra K	Reimbursement for Office Chair	270.60
09/11/2023	4729	Bureau Veritas	Inspection Services	46,318.54
09/11/2023	4730	Grande Communications Network LLC	Telephone/Internet	221.09
09/11/2023	4731	GT Distributors	PD Supplies	74.03
09/11/2023	4732	Keith's Ace Hardware	R&M Supplies	595.89
09/11/2023	4733	Kristi Stegall	Professional Fees: Accounting August 2023	3,080.00
09/11/2023	4734	Quicksall & Associates, LLC	Professional Fees	2,900.00
09/11/2023	4735	Verizon Wireless	Village Cell Phones	523.71
09/14/2023	4738	Bickerstaff Heath Delgado Acosta LLP	Professional Fees	4,273.50
09/14/2023	4739	Eagle Disposal	Utilities: Waste Disposal	225.00
09/14/2023	4740	Extraco Technology	IT Service	9,355.00
09/14/2023	4737	GT Distributors	PD Supplies	4,076.65
09/14/2023	4741	Bureau Veritas	Inspection Services	39,779.18
09/21/2023	4742	Card Service Center	August Credit Card Transactions	3,028.37
09/21/2023	4743	Grande Communications Network LLC	PD Telephone and Internet	199.88
09/21/2023	4744	GT Distributors	PD Supplies	217.17
09/21/2023	4745	Texas Municipal League	Member Services 12/1/23 - 11/30/24	864.00
09/25/2023	4746	CBS Construction LLC	Main Street Watering	1,300.00
09/27/2023	4747	Anna McMurtry	Pace Park Deposit Refund	100.00
09/27/2023	4748	Clear Career Professionals LLC	Village Administrator Recruitment- Search Initial Payment	9,000.00
09/27/2023	4749	Kelly Wisniewski	28 Hours @ \$15/hr	420.00
				128,790.86
				128,790.86

Village of Salado, Hotel-Motel Fund

Balance Sheet

As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	324,673.85
Total Checking/Savings	<u>324,673.85</u>
Other Current Assets	
1200 · AR Taxes	51,312.53
1100 · Investments	
1120 · TexPool	5,530.31
Total 1100 · Investments	<u>5,530.31</u>
1500 · Petty Cash	100.00
Total Other Current Assets	<u>56,942.84</u>
Total Current Assets	<u>381,616.69</u>
TOTAL ASSETS	<u>381,616.69</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	409.00
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	14,918.35
Total 2200 · Due To Other Funds	<u>14,918.35</u>
Total Other Current Liabilities	<u>23,480.42</u>
Total Current Liabilities	<u>23,889.42</u>
Total Liabilities	23,889.42
Equity	
32000 · Retained Earnings	320,636.27
Net Income	37,091.00
Total Equity	<u>357,727.27</u>
TOTAL LIABILITIES & EQUITY	<u>381,616.69</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 324,773.85
Investments	\$ 5,530.31
Receivables	\$ 51,312.53
Total Current Assets	<u><u>\$ 381,616.69</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 409.00
Intergovernmental Payable	\$ 14,918.35
Accrued Wages	\$ 1,887.07
Total Liabilities	<u><u>\$ 17,214.42</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 35,772.73
Committed Fund Balance- Tourism Division Operations	\$ 321,954.54
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 364,402.27</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 381,616.69</u></u>
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Village of Salado, Hotel-Motel Fund Profit & Loss Budget Performance

September 2023

	Sep 23	Oct '22 - Sep 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	16,890.09	244,048.38	260,000.00	93.87%
4300 · Other Income	260.79	3,308.77	3,300.00	100.27%
Total 4000 · HOT FUND REVENUE	17,150.88	247,357.15	267,300.00	92.54%
Total Income	17,150.88	247,357.15	267,300.00	92.54%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	837.50	30,626.20	30,626.20	100.0%
5003 · Wages- Visitors Ctr Coordinator	10,431.03	41,538.63	38,061.62	109.14%
5004 · Payroll Tax- MC	151.25	961.40	910.97	105.54%
5005 · Payroll Tax- SS	646.73	4,110.85	3,895.28	105.53%
5006 · Payroll Tax- TWC	10.43	32.95	29.46	111.85%
5007 · TMRS Contribution	655.08	4,179.68	3,961.32	105.51%
5008 · Health Care	0.00	17,296.50	16,428.54	105.28%
Total 5001 · Personnel Services	12,732.02	98,746.21	93,913.39	105.15%
5050 · Other Charges & Services				
5051 · Lease- Visitors Center	1,517.00	18,204.00	18,204.00	100.0%
5052 · Marketing	1,503.53	75,841.84	85,000.00	89.23%
5053 · Office Supplies	60.00	90.50	500.00	18.1%
5054 · Arts- Cultural District	0.00	5,000.00	5,000.00	100.0%
5055 · Printing	0.00	2,245.62	2,500.00	89.83%
5056 · Postage	20.80	55.40	1,500.00	3.69%
5057 · Dues & Subscriptions	0.00	2,364.00	2,500.00	94.56%
5058 · Travel & Training	951.24	1,771.73	1,500.00	118.12%
5059 · Vehicle Maintenance	0.00	621.85	621.85	100.0%
5061 · Community Grant Program	0.00	3,930.00	5,000.00	78.6%
Total 5050 · Other Charges & Services	4,052.57	110,124.94	122,325.85	90.03%
5100 · Capital Outlay				
5101 · Capital Outlay- Technology	0.00	0.00	0.00	0.0%
5110 · Capital Outlay- Equipment	0.00	1,395.00	1,395.00	100.0%
Total 5100 · Capital Outlay	0.00	1,395.00	1,395.00	100.0%
Total 5000 · HOT FUND EXPENDITURES	16,784.59	210,266.15	217,634.24	96.61%
Total Expense	16,784.59	210,266.15	217,634.24	96.61%
Net Ordinary Income	366.29	37,091.00	49,665.76	74.68%
Other Income/Expense				
Other Income				
98000 · Transfer from HOT Fund Balance	0.00	0.00	0.00	0.0%
Total Other Income	0.00	0.00	0.00	0.0%
Net Other Income	0.00	0.00	0.00	0.0%
Net Income	366.29	37,091.00	49,665.76	74.68%

Village of Salado, Hotel-Motel Fund
Check Listing

As of September 30, 2023

Date	Num	Name	Amount
09/11/2023	1874	M&D Business Services Business Cards: April Walker-Davis	42.00
09/11/2023	1875	Visit Widget LLC Website Hosting & Support	409.00
09/21/2023	1878	April Walker-Davis Mileage Reimbursement: TACVB Conf in College Station 8/29/23-8/31/23	111.21
09/21/2023	1876	Brandett Marketing Sunscreen/Lip Balm Combo Qty: 1000	1,094.53
09/21/2023	1877	Salado Village Voice Jewel Page 5 in 4th QTR 2023 Publication	750.00
09/27/2023	1879	April Walker-Davis Mileage Reimbursement: TEC Conf in Austin 9/12/23	72.05
			<u>2,478.79</u>
			<u><u>2,478.79</u></u>

Village of Salado- 400 Wastewater System Revenue

Balance Sheet

10/09/23

As of September 30, 2023

Accrual Basis

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	65,569.81
Accounts Receivable	35,817.15
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>108,391.92</u>
TOTAL ASSETS	<u>108,391.92</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	17,825.40
Other Current Liabilities	
Accrued Interest	12,714.00
Due to General Fund	380,224.05
Total Other Current Liabilities	<u>392,938.05</u>
Total Current Liabilities	<u>410,763.45</u>
Total Liabilities	410,763.45
Equity	
Retained Earnings	-255,749.83
Net Income	-46,621.70
Total Equity	<u>-302,371.53</u>
TOTAL LIABILITIES & EQUITY	<u>108,391.92</u>

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

Current Assets:

Cash and Cash Equivalents	\$ 65,569.81
Receivables	\$ 42,822.11
Total Current Assets	<u>\$ 108,391.92</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 17,825.40
Accrued Interest	\$ 12,714.00
Intergovernmental Payable	\$ 380,224.05
Total Liabilities	<u>\$ 410,763.45</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (302,371.53)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ (302,371.53)</u>

Total Liabilities and Fund Balances	<u>\$ 108,391.92</u>
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Village of Salado- 400 Wastewater System Revenue
Profit & Loss Budget Performance
 September 2023

	Sep 23	Oct '22 - Sep 23	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
Monthly Service Fees	19,705.29	251,623.84	251,623.84	100.0%
Interest Income	43.62	328.47	300.00	109.49%
Total Income	19,748.91	251,952.31	251,923.84	100.01%
Expense				
Misc	0.00	1,460.00	1,460.00	100.0%
Bank Service Charge	0.00	0.00	1.00	0.0%
Maintenance Contractor	4,035.30	173,155.26	172,077.00	100.63%
Professional Fees- Engineering	0.00	255.00	255.00	100.0%
Repairs	-553.44	19,812.73	21,000.00	94.35%
Sludge Disposal	0.00	1,337.48	1,337.48	100.0%
Supplies	0.00	29,545.00	32,000.00	92.33%
TCEQ Fees	0.00	1,250.00	1,250.00	100.0%
Utilities				
Utilities- Electric	577.57	69,694.07	79,891.15	87.24%
Utilities- Water	169.29	2,064.47	2,100.00	98.31%
Total Utilities	746.86	71,758.54	81,991.15	87.52%
Total Expense	4,228.72	298,574.01	311,371.63	95.89%
Net Ordinary Income	15,520.19	-46,621.70	-59,447.79	78.43%
Other Income/Expense				
Other Income				
Transfer In	0.00	0.00	59,447.79	0.0%
Total Other Income	0.00	0.00	59,447.79	0.0%
Net Other Income	0.00	0.00	59,447.79	0.0%
Net Income	15,520.19	-46,621.70	0.00	100.0%

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10/09/23

Village of Salado- 400 Wastewater System Revenue

Accrual Basis

Check Listing

As of September 30, 2023

Date	Num	Name	Amount
09/05/2023	100306	Salado Water Supply Corporation	Utilities: Water 169.29
09/05/2023	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water 1414 Royal St. Lift Station 73.38
09/11/2023	100307	EGSW LLC	Micro-Solve Drums 7,400.00
09/11/2023	100308	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well 71.65
09/14/2023	100310	EGSW LLC	Micro-Solve Drums 7,150.00
09/25/2023	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts 423.27
			<u>15,287.59</u>
			<u>15,287.59</u>

Village of Salado- 500 Wastewater Customer Deposits

10/09/23

Balance Sheet

Accrual Basis

As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	12,848.61
Total Checking/Savings	<u>12,848.61</u>
Total Current Assets	<u>12,848.61</u>
TOTAL ASSETS	<u>12,848.61</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	-254.28
Net Income	<u>172.89</u>
Total Equity	<u>-81.39</u>
TOTAL LIABILITIES & EQUITY	<u>12,848.61</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2022 through September 2023

	<u>Oct '22 - Sep 23</u>
Ordinary Income/Expense	
Income	
Interest Income	112.89
Misc Income	60.00
	<hr/>
Total Income	172.89
	<hr/>
Net Ordinary Income	172.89
	<hr/>
Net Income	<u><u>172.89</u></u>

Village of Salado- 500 Wastewater Customer Deposits Check Listing

As of September 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

Balance Sheet

As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	57,824.33
1003 · Horizon '18 Bond Proceeds x9230	319,204.62
1004 · Impact Fees Horizon x8444	59,794.35
Total Checking/Savings	<u>436,823.30</u>
Total Current Assets	436,823.30
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>10,503,152.63</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	58,972.42
Total Equity	<u>2,298,364.29</u>
TOTAL LIABILITIES & EQUITY	<u>10,503,152.63</u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2022 through September 2023

	<u>Oct '22 - Sep 23</u>
Ordinary Income/Expense	
Income	
4400 · Impact Fee Revenue	54,852.00
4100 · Interest Income	4,120.42
	<hr/>
Total Income	58,972.42
	<hr/>
Net Ordinary Income	58,972.42
	<hr/>
Net Income	<u>58,972.42</u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of September 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

Balance Sheet

As of September 30, 2023

	<u>Sep 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1001 · Horizon xxxx7846	120,826.02
Total Checking/Savings	<u>120,826.02</u>
Other Current Assets	
1200 · Due To/From General Fund	-94.23
1215 · Property Tax Receivable	18,405.80
Total Other Current Assets	<u>18,311.57</u>
Total Current Assets	<u>139,137.59</u>
TOTAL ASSETS	<u>139,137.59</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	-18,055.19
Total Equity	<u>122,410.10</u>
TOTAL LIABILITIES & EQUITY	<u>139,137.59</u>

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

	Sep 23	Oct '22 - Sep 23	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	714.74	663,148.87	662,434.13	100.11%
4100 · Interest Income	501.90	21,428.01	21,025.00	101.92%
4300 · GF Transfer Revenue	0.00	0.00	19,172.94	0.0%
Total Income	1,216.64	684,576.88	702,632.07	97.43%
Expense				
6111 · 2022 Bond Principal	0.00	550,000.00	550,000.00	100.0%
6112 · 2022 Bond Interest	0.00	152,570.00	152,570.00	100.0%
6165 · Supplies-Checks	0.00	62.07	62.07	100.0%
Total Expense	0.00	702,632.07	702,632.07	100.0%
Net Ordinary Income	1,216.64	-18,055.19	0.00	100.0%
Net Income	1,216.64	-18,055.19	0.00	100.0%

Village of Salado - 300 Interest and Sinking Fund Check Listing

As of September 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>