

VILLAGE OF SALADO, TEXAS
FUND BALANCE SUMMARY
As of July 31, 2024

	General Fund	Occupancy Tax Fund	Wastewater Fund	Wastewater Customer		Wastewater Bonds	Debt		Total
				Deposits Fund	Service		Service	Service	
ASSETS									
Cash and Cash Equivalents	\$ 816,369	\$ 363,297	\$ 73,357	\$ 14,091	\$ 47,304	\$ 871,668	\$ 2,186,086		
Ad Valorem Taxes Receivable	-	-	-	-	-	20,366	390,691		
Other Receivables	\$ 340,144	\$ 33,829	\$ 16,718	-	-	-	4,523		
Prepaid Expenditures	\$ 4,523	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Due from (to) Other Funds	\$ 219,928	\$ (1,113)	\$ (218,816)	\$ -	\$ -	\$ -	\$ -		
TOTAL ASSETS	\$ 1,380,965	\$ 396,013	\$ (128,741)	\$ 14,091	\$ 47,304	\$ 892,034	\$ 2,601,666		
LIABILITIES									
Accounts Payable	\$ 21,425	\$ -	\$ 278	\$ -	\$ -	\$ -	\$ 21,703		
Payroll Liabilities	\$ 4,354	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,354		
Accrued Wages	\$ 17,333	\$ 1,981	\$ -	\$ -	\$ -	\$ -	\$ 19,314		
Accrued Interest	\$ -	\$ -	\$ 11,843	\$ -	\$ -	\$ -	\$ 11,843		
Deposits	\$ 996,473	\$ -	\$ -	\$ 14,060	\$ -	\$ -	\$ 1,010,533		
Deferred Property Taxes	\$ 13,796	\$ -	\$ -	\$ -	\$ -	\$ 18,072	\$ 31,868		
TOTAL LIABILITIES	\$ 1,053,382	\$ 1,981	\$ 12,121	\$ 14,060	\$ -	\$ 18,072	\$ 1,099,615		
FUND BALANCE									
Restricted	\$ 20,756	\$ 394,032	\$ -	\$ -	\$ 47,304	\$ 873,962	\$ 1,336,054		
Unrestricted	\$ 306,827	\$ 0	\$ (140,861)	\$ 31	\$ (0)	\$ (0)	\$ 165,997		
TOTAL FUND BALANCE	\$ 327,583	\$ 394,032	\$ (140,861)	\$ 31	\$ 47,304	\$ 873,962	\$ 1,502,051		

Village of Salado-General Fund

Balance Sheet

As of July 31, 2024

08/09/24

Accrual Basis

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	715,561.49
1003 · Horizon Payroll xxx9962	79,090.04
1004 · Horizon Forfeiture xxx3514	6,532.96
1006 · Horizonx1297AllAbilitiesPlaygro	258.65
1008 · PNC xx-0938	10,000.00
1099 · Petty Cash	100.00
Total Checking/Savings	<u>811,543.14</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,825.75
Total 1100 · Investments	<u>4,825.75</u>
1200 · Other receivables	198,988.55
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	218,815.63
1206 · Due From Fund 200 - Hotel/Motel	1,112.62
Total 1205 · Due To/From Other Funds	<u>219,928.25</u>
1300 · Accounts receivable	141,155.67
1600 · Prepaid Expenses	4,523.45
Total Other Current Assets	<u>569,421.67</u>
Total Current Assets	<u>1,380,964.81</u>
Fixed Assets	
1700 · Land	45,576.83
1705 · Building	384,593.71
1730 · Machinery & Equipment	599,516.34
1740 · Infrastructure	1,851,720.70
1799 · Accumulated Depreciation	-998,344.26
Total Fixed Assets	<u>1,883,063.32</u>
Other Assets	
1800 · Construction in Progress	239,571.84
Total Other Assets	<u>239,571.84</u>
TOTAL ASSETS	<u><u>3,503,599.97</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	21,425.14
Other Current Liabilities	
2050 · Accrued Wages	17,332.84
2100 · Payroll Liabilities	4,354.46
2300 · Unearned ARPA Grant Revenue	0.00
2301 · Development Escrows	945,625.08
2302 · Sanctuary PID Escrow	50,848.00
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	13,795.67
Total 2700 · Deferred Revenue	<u>13,795.67</u>
2899 · Reserved-LTPDF TruancyPrevF...	2,767.99
2900 · Reserved- Security Fee	4,336.99
2861 · Reserved Child Safety Fee	4,931.29

Village of Salado-General Fund
Balance Sheet
As of July 31, 2024

	<u>Jul 31, 24</u>
2862 · Reserved- Technology Fund	7,516.21
2864 · Reserved- Opioid Abatement	1,203.73
Total Other Current Liabilities	<u>1,052,712.26</u>
Total Current Liabilities	<u>1,074,137.40</u>
Total Liabilities	1,074,137.40
Equity	
3110 · Investments in Fixed Assets	2,122,635.16
32000 · Retained Earnings	979,752.29
Net Income	<u>-672,924.88</u>
Total Equity	<u>2,429,462.57</u>
TOTAL LIABILITIES & EQUITY	<u><u>3,503,599.97</u></u>

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

Ordinary Income/Expense	<u>Oct '23 - Jul 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Income			
4000 · GENERAL FUND REVENUE			
4100 · Tax Revenue			
4115 · Property Taxes	656,564.51	517,826.30	126.79%
4120 · Sales Tax Earned	709,990.04	850,000.00	83.53%
4130 · Mixed Beverages	38,141.95	40,000.00	95.36%
Total 4100 · Tax Revenue	1,404,696.50	1,407,826.30	99.78%
4150 · Franchise Fees			
4160 · Electric Franchise	124,266.26	140,000.00	88.76%
4165 · Telephone Franchise	6,347.03	23,000.00	27.6%
4170 · Waste Disposal Franchise Fee	11,726.08	30,000.00	39.09%
4175 · Cable Franchise	21,432.54	32,000.00	66.98%
4180 · Water Franchise	43,643.19	43,000.00	101.5%
Total 4150 · Franchise Fees	207,415.10	268,000.00	77.39%
4200 · Licenses, Permits, and Fees			
4210 · Sign Permit / Misc	680.00	500.00	136.0%
4215 · Service Fees (Burn)	240.00	250.00	96.0%
4216 · Service Fees (Itinerant Vendor)	2,750.00	2,000.00	137.5%
4230 · Building Permit Fees	260,095.02	120,000.00	216.75%
4260 · Certificate of Occupancy	1,300.00	5,000.00	26.0%
4270 · Contractor Registration	7,115.48	12,000.00	59.3%
Total 4200 · Licenses, Permits, and Fees	272,180.50	139,750.00	194.76%
4300 · Service Fees			
4310 · Subdiv/Plats/Waivers/Exceptions	21,059.00	38,500.00	54.7%
4315 · Zoning/Variances	500.00	1,200.00	41.67%
4320 · Pace Park Rental Fees	3,319.00	3,500.00	94.83%
4330 · LEOSE	0.00	910.00	0.0%
4340 · Crash Report Fees	360.20	250.00	144.08%
Total 4300 · Service Fees	25,238.20	44,360.00	56.89%
4700 · Investment and other income			
4780 · Interest Income	12,347.51	9,300.00	132.77%
4790 · Other Income	79,507.00	50,000.00	159.01%
Total 4700 · Investment and other income	91,854.51	59,300.00	154.9%
4400 · Fines and Forfeitures	42,790.43	62,500.00	68.47%
Total 4000 · GENERAL FUND REVENUE	2,044,175.24	1,981,736.30	103.15%
Total Income	2,044,175.24	1,981,736.30	103.15%
Expense			
GENERAL FUND EXPENDITURES			
5000 · ADMINISTRATION DEPARTMENT			
5100 · Personnel Services			
5101 · Village Administrator Salary	136,411.73	150,000.00	90.94%

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

	<u>Oct '23 - Jul 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
5102 · City Secretary Salary	46,956.50	74,500.00	63.03%
5103 · Assistant Village Administrator	25,669.31	80,080.00	32.06%
5104 · Receptionist Salary	11,553.75	21,000.00	55.02%
5121 · Payroll Tax- MC Admin	3,303.18	5,071.78	65.13%
5122 · Payroll Tax- SS Admin	14,123.91	21,686.23	65.13%
5123 · Payroll Tax- TWC Admin	402.20	45.00	893.78%
5126 · TMRS Contributions- Admin	23,568.96	23,567.29	100.01%
5127 · Health Care- Admin	27,394.17	37,013.82	74.01%
5128 · Pay Comparability Adjustment	2,000.00	2,000.00	100.0%
Total 5100 · Personnel Services	291,383.71	414,964.12	70.22%
5200 · Services			
5201 · Meeting Expense	2,861.18	250.00	1,144.47%
5202 · Bell Co Health Svcs Contracts	5,994.00	6,500.00	92.22%
5203 · Printing Expense	468.00	500.00	93.6%
5204 · Telephone	2,939.10	3,750.00	78.38%
5205 · Equipment - Leased / Rented	3,107.94	3,909.15	79.5%
5206 · Interest Exp/Bank Fees	1,066.67	750.00	142.22%
5207 · BELLCAD	15,322.26	12,100.00	126.63%
5208 · Board of Aldermen Expenses	177.60	0.00	0.0%
5214 · Utilities	5,605.34	6,126.12	91.5%
5215 · Janitorial	2,820.00	2,844.00	99.16%
Total 5200 · Services	40,362.09	36,729.27	109.89%
5216 · Professional Fees			
5216-3 · Profess Fees - Accounting	55,855.00	52,100.00	107.21%
5216-4 · Profess Fees - Inspections	65,378.19	98,407.99	66.44%
5216-5 · Profess. Fees - Legal	61,564.38	42,500.00	144.86%
Total 5216 · Professional Fees	182,797.57	193,007.99	94.71%
5300 · Other Services & Charges			
5301 · Election Expenses	4,470.51	4,650.00	96.14%
5304 · Office Supplies	6,266.61	4,000.00	156.67%
5305 · Postage	1,306.65	3,000.00	43.56%
5306 · Building Supplies	0.00	250.00	0.0%
5307 · Building & Equipment - R & M	629.50	1,500.00	41.97%
5309 · Website	2,883.34	3,100.00	93.01%
5310 · Public Notices	2,278.00	2,000.00	113.9%
5311 · Insurance (TML Property & GL)	58,545.30	50,000.00	117.09%
5312 · Dues and Subscriptions	2,003.07	2,500.00	80.12%
5313 · Training & Travel	238.30	500.00	47.66%
5319 · Technology	20,960.40	25,000.00	83.84%
5320 · Special Projects	27,137.03	65,833.20	41.22%
Total 5300 · Other Services & Charges	126,718.71	162,333.20	78.06%
5400 · Capital Outlay			

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

	Oct '23 - Jul 24	Annual Budget	% of Budget
5401 · Equipment (IT)	4,595.00	4,000.00	114.88%
Total 5400 · Capital Outlay	4,595.00	4,000.00	114.88%
Total 5000 · ADMINISTRATION DEPARTMENT	645,857.08	811,034.58	79.63%
5500 · DEVELOPMENT SERVICES DEPARTMENT			
5501 · Personnel Services			
5502 · Permit Clerk Salary	36,242.10	44,561.92	81.33%
5503 · Payroll Tax- MC Dev Svcs	546.42	646.15	84.57%
5504 · Payroll Tax- SS Dev Svcs	2,336.43	2,762.84	84.57%
5505 · Payroll Tax- TWC Dev Svcs	136.77	9.00	1,519.67%
5506 · TMRS Contributions- Dev Svcs	3,784.23	2,825.23	133.94%
5507 · Health Care- Dev Svcs	9,769.97	10,575.44	92.38%
Total 5501 · Personnel Services	52,815.92	61,380.58	86.05%
5600 · Other Services & Charges			
5601 · Travel & Training	0.00	500.00	0.0%
Total 5600 · Other Services & Charges	0.00	500.00	0.0%
5700 · Professional Fees			
5701 · General Engineering	32,333.95	30,000.00	107.78%
5702 · Zoning/Annexation	3,750.00	5,000.00	75.0%
5703 · Engineering- Plat Review	58,250.17	35,000.00	166.43%
Total 5700 · Professional Fees	94,334.12	70,000.00	134.76%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	147,150.04	131,880.58	111.58%
6000 · PUBLIC SAFETY DEPARTMENT			
6200 · Police Department			
6201 · Personnel Services			
6202 · Salary - Chief of Police	82,834.50	103,000.00	80.42%
6203 · Salary- Sergeant	56,944.00	66,560.00	85.55%
6204 · Salary / Wages - Officers	226,089.88	334,600.00	67.57%
6205 · Officers - Overtime	12,385.81	10,000.00	123.86%
6206 · Longevity & Certif Pay	6,680.68	10,915.08	61.21%
6207 · Payroll Tax- MC PD	5,490.89	7,613.59	72.12%
6208 · Payroll Tax- SS PD	23,477.69	32,554.65	72.12%
6209 · Payroll Tax- TWC PD	979.16	90.00	1,087.96%
6210 · TMRS Contributions- PD	40,705.29	33,289.76	122.28%
6211 · Health Care- PD	68,810.00	84,603.52	81.33%
Total 6201 · Personnel Services	524,397.90	683,226.60	76.75%
6212 · Services			
6213 · Telephone	6,484.24	11,333.00	57.22%
6214 · Utilities	3,583.88	4,000.00	89.6%
6215 · Janitorial	1,500.00	1,800.00	83.33%
6215.1 · Technology- PD	32,073.85	50,000.00	64.15%
Total 6212 · Services	43,641.97	67,133.00	65.01%
6216 · Other Services & Charges			

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

	<u>Oct '23 - Jul 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
6217 · Ammunition	1,739.45	2,000.00	86.97%
6218 · Crime Prevention Supplies	0.00	3,000.00	0.0%
6219 · Auto Expenses	32,036.88	42,500.00	75.38%
6220 · Supplies	4,966.87	8,000.00	62.09%
6221 · Equipment Maintenance & Repair	300.81	1,000.00	30.08%
6222 · Building R & M	0.00	500.00	0.0%
6223 · Dues & Subscriptions	5,912.50	8,500.00	69.56%
6224 · Animal Control	840.00	2,500.00	33.6%
6224.1 · Travel & Training	2,947.82	1,500.00	196.52%
Total 6216 · Other Services & Charges	48,744.33	69,500.00	70.14%
6225 · Police - Capital Outlay			
6226 · Capital Outlay- PD Vehicles	149,846.07	97,045.05	154.41%
6227 · Capital Outlay- PD Equipment	7,621.86	12,500.00	60.98%
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	0.00	5,000.00	0.0%
6229 · Capital Outlay- IT	0.00	15,000.00	0.0%
Total 6225 · Police - Capital Outlay	157,467.93	129,545.05	121.56%
Total 6200 · Police Department	774,252.13	949,404.65	81.55%
6500 · Municipal Court			
6550 · Professional Fees			
6551 · Judicial Services	8,000.00	11,000.00	72.73%
6552 · Prosecutor	14,960.27	18,900.00	79.16%
Total 6550 · Professional Fees	22,960.27	29,900.00	76.79%
6570 · Other Services & Charges			
6571 · Supplies	171.00	250.00	68.4%
6573 · Dues and Subscriptions	2,778.11	2,500.00	111.12%
6575 · Travel and Training	350.00	1,000.00	35.0%
Total 6570 · Other Services & Charges	3,299.11	3,750.00	87.98%
Total 6500 · Municipal Court	26,259.38	33,650.00	78.04%
Total 6000 · PUBLIC SAFETY DEPARTMENT	800,511.51	983,054.65	81.43%
7000 · PUBLIC WORKS DEPARTMENT			
7001 · Personnel Services			
7002 · Wages- Maintenance Worker	29,771.68	36,168.70	82.31%
7004 · Maintenance Worker- Overtime	6,013.77	2,500.00	240.55%
7005 · Payroll Tax- MC Maint	516.81	560.70	92.17%
7006 · Payroll Tax- SS Maint	2,209.78	2,397.46	92.17%
7007 · Payroll Tax- TWC Maint	115.98	9.00	1,288.67%
7008 · TMRS Contributions- Maint	3,841.51	2,451.60	156.69%
7009 · Healthcare- Maintenance	9,389.54	10,575.44	88.79%
Total 7001 · Personnel Services	51,859.07	54,662.90	94.87%
7015 · Other Services & Charges			
7016 · Maint- Uniforms and Boots	679.90	1,500.00	45.33%
7017 · Telephone	467.10	1,500.00	31.14%

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

	Oct '23 - Jul 24	Annual Budget	% of Budget
Total 7015 · Other Services & Charges	1,147.00	3,000.00	38.23%
Total 7000 · PUBLIC WORKS DEPARTMENT	53,006.07	57,662.90	91.92%
8000 · PARKS DEPARTMENT			
8001 · Services			
8002 · Utilities	5,921.03	2,500.00	236.84%
Total 8001 · Services	5,921.03	2,500.00	236.84%
8010 · Other Services & Charges			
8011 · Supplies	3,539.14	5,000.00	70.78%
8014 · Contract Services	5,035.00	7,500.00	67.13%
Total 8010 · Other Services & Charges	8,574.14	12,500.00	68.59%
8030 · Capital Outlay- Parks	0.00	30,000.00	0.0%
Total 8000 · PARKS DEPARTMENT	14,495.17	45,000.00	32.21%
9000 · STREET DEPARTMENT			
9001 · Other Services & Charges			
9002 · Contract Services	58,288.73	110,000.00	52.99%
9003 · Signage	227.64	5,000.00	4.55%
9004 · Auto Expense	612.09	500.00	122.42%
9006 · Street Supplies	17,702.83	7,500.00	236.04%
Total 9001 · Other Services & Charges	76,831.29	123,000.00	62.46%
9050 · Services			
9051 · Utilities	17,874.45	25,000.00	71.5%
Total 9050 · Services	17,874.45	25,000.00	71.5%
9500 · Capital Outlay			
9501 · Capital Outlay- Streets	524,893.83	200,000.00	262.45%
9503 · Capital Outlay- Other (City Hall Design)	47,935.40		
Total 9500 · Capital Outlay	572,829.23	200,000.00	286.42%
Total 9000 · STREET DEPARTMENT	667,534.97	348,000.00	191.82%
Total GENERAL FUND EXPENDITURES	2,328,554.84	2,376,632.71	97.98%
Total Expense	2,328,554.84	2,376,632.71	97.98%
Net Ordinary Income	-284,379.60	-394,896.41	72.01%
Other Income/Expense			
Other Income			
97500 · Use of Fund Balance	0.00	384,846.41	0.0%
97501 · Use of Hotel Occupancy Tax Fund	0.00	10,050.00	0.0%
Total Other Income	0.00	394,896.41	0.0%
Other Expense			
98000 · Transfers Out			
98007 · Xfer to All Abil. PG Fund	388,545.28		
Total 98000 · Transfers Out	388,545.28		
Total Other Expense	388,545.28		
Net Other Income	-388,545.28	394,896.41	-98.39%
Net Income	-672,924.88	0.00	100.0%

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

Date	Num	Name	Memo	Amount
07/01/2024	5093	Marilyn Vaughan	Refund Pace Park Deposit- 6/22/24 Rental	100.00
07/01/2024	5091	FP Mailing Solutions	Postage	138.93
07/01/2024	5092	State Comptroller	2nd QTR 2024 State Criminal Costs & Fees	10,705.63
07/01/2024	Draft	Cirro Energy	Utilities: Electric	19.90
07/01/2024	Draft	Cirro Energy	Utilities: Electric	28.09
07/01/2024	Draft	Cirro Energy	Utilities: Electric	93.93
07/01/2024	Draft	Cirro Energy	Utilities: Electric	23.28
07/01/2024	Draft	Cirro Energy	Utilities: Electric	446.88
07/01/2024	Draft	Cirro Energy	Utilities: Electric	9.75
07/01/2024	Draft	Cirro Energy	Utilities: Electric	1,468.00
07/01/2024	Draft	Cirro Energy	Utilities: Electric	45.75
07/01/2024	Draft	Cirro Energy	Utilities: Electric	35.51
07/01/2024	Draft	Cirro Energy	Utilities: Electric	290.72
07/03/2024	Draft	Cirro Energy	Utilities: Electric	76.10
07/03/2024	Draft	Cirro Energy	Utilities: Electric	14.45
07/08/2024	5103	Joseph Espinoza	Refund Deposit 6/29/24 Pace Park Rental	100.00
07/08/2024	5104	Maria Hernandez	Refund- Paid the Wrong Court for Citation	157.00
07/08/2024	5094	AnnamLife, LLC	Live Stream Technician for BOA Mtg 6/20/24	200.00
07/08/2024	5095	Bell County Animal Shelter	Animals Accepted Jan 2024 through June 2024	840.00
07/08/2024	5096	Bureau Veritas	Inspection Services	12,539.06
07/08/2024	5097	FP Mailing Solutions	Postage	40.00
07/08/2024	5098	Fuelman	Fuel Purchases	2,016.88
07/08/2024	5099	Kristi Stegall	Professional Fees: June 2024	5,600.00
07/08/2024	5100	Landscape Designs and Lawn Care	June Maintenance Services	2,807.25
07/08/2024	5101	Salado Water Supply Corporation	Utilities: Water	261.32
07/08/2024	5102	Verizon Wireless	Village Cell Phones	604.00
07/11/2024	5113	Dennis Longbotham	Refund Pace Park Deposit Rental 6/8/24	100.00
07/11/2024	5105	AnnamLife, LLC	Live Stream Technician for BOA Mtg 7/2/24	200.00
07/11/2024	5106	Dailey Wells Communications, Inc.	PD Equipment: Radio and Accessories	2,486.23
07/11/2024	5107	Eagle Disposal	Utilities: Waste Disposal	112.50
07/11/2024	5108	Extraco Technology	Monthly IT Support, Cybersecurity Monitoring, Equipment	3,437.00
07/11/2024	5109	GT Distributors	PD Uniform Alterations	32.00
07/11/2024	5110	Keith's Ace Hardware	R&M Supplies	950.10
07/11/2024	5112	Xerox Financial Services	Copier Lease	551.50
07/15/2024	5114	Bickerstaff Heath Delgado Acosta LLP	Professional Fees: June 2024	7,427.91
07/15/2024	5115	FP Mailing Solutions	Postbase- Quarterly Rental Fee	138.93
07/15/2024	5116	Grande Communications Network LLC	Telephone/Internet	224.48
07/15/2024	5117	Johnson Bros. Ford	PD Vehicle Repairs	210.94
07/15/2024	5118	Landscape Designs and Lawn Care	Tree Trimming Services- June 2024	3,120.00
07/15/2024	5119	R&A Hauling, LLC	Pothole Repairs	5,500.00
07/15/2024	5089	Jani-King of Austin	July 2024 Contracted Services	387.00
07/22/2024	5120	Jacob Balakitsis	Refund Pace Park Deposit 7/16/24 Rental	100.00
07/22/2024	5121	Blackhill Roofing Systems	Refund Overpayment 802 Rose Way Permit	84.69

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

07/22/2024	Card Service Center	June Credit Card Transactions	8,678.36
07/25/2024	5122 MRB Group	Professional Fees: June 2024	43,442.47
07/25/2024	5123 Salado Village Voice Newspaper	Public Notices	800.00
07/25/2024	5124 Dana Safety Supply, Inc.	PD Vehicle Upfitting: Prisoner Partition System	2,000.97
07/25/2024	5125 Signs & Banners	PD Vehicle: New Tahoe Graphics	1,535.00
07/26/2024	5127 AnnamLife, LLC	Live Stream Technician for BOA Mtg 7/18/24	200.00
07/26/2024	5128 Grande Communications Network LLC	PD Telephone and Internet	200.18
07/26/2024	5129 Jani-King of Austin	August 2024 Contracted Services	387.00
07/26/2024	5130 Landscape Designs and Lawn Care	Tree Trimming	690.00
07/26/2024	5131 Xerox Financial Services	Copier Lease Payment- August '24	275.75
07/29/2024	Draft Blue Cross and Blue Shield of Texas	Employee Health Care Monthly Premiums- August '24	15,006.78
07/29/2024	Draft Guardian	Employee Dental/Vision Premiums	742.14
07/30/2024	Draft Standard Insurance Company RC	Employee Life/AD&D	613.38
			<u>138,297.74</u>
			<u>138,297.74</u>

Village of Salado, Hotel-Motel Fund

Balance Sheet

As of July 31, 2024

08/09/24

Accrual Basis

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	357,416.03
Total Checking/Savings	357,416.03
Other Current Assets	
1200 · AR Taxes	33,828.90
1100 · Investments	
1120 · TexPool	5,780.85
Total 1100 · Investments	5,780.85
1500 · Petty Cash	100.00
Total Other Current Assets	39,709.75
Total Current Assets	397,125.78
TOTAL ASSETS	397,125.78
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2050 · Accrued Wages	1,980.68
2400 · Reserve For Trolley Proj...	2,555.26
2200 · Due To Other Funds	
2201 · Due to GF	1,112.62
Total 2200 · Due To Other Funds	1,112.62
Total Other Current Liabilities	5,648.56
Total Current Liabilities	5,648.56
Total Liabilities	5,648.56
Equity	
32000 · Retained Earnings	350,647.75
Net Income	40,829.47
Total Equity	391,477.22
TOTAL LIABILITIES & EQUITY	397,125.78

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

	<u>Oct '23 - Jul 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
4000 · HOT FUND REVENUE			
4100 · County Hotel Occupancy Tax	0.00	4,000.00	0.0%
4200 · Occupancy Tax	250,274.91	260,000.00	96.26%
4300 · Other Income	3,048.60		
Total 4000 · HOT FUND REVENUE	<u>253,323.51</u>	<u>264,000.00</u>	<u>95.96%</u>
Total Income	253,323.51	264,000.00	95.96%
Expense			
5000 · HOT FUND EXPENDITURES			
5001 · Personnel Services			
5002 · Salary- Marketing Specialist	57,859.97	54,335.00	106.49%
5003 · Wages- Visitors Ctr Coordinator	22,146.96	36,056.59	61.42%
5004 · Payroll Tax- MC	925.80	1,310.68	70.64%
5005 · Payroll Tax- SS	3,958.53	5,604.28	70.63%
5006 · Payroll Tax- TWC	384.68	18.00	2,137.11%
5007 · TMRS Contribution	6,174.93	5,730.83	107.75%
5008 · Health Care	18,367.92	21,150.88	86.84%
Total 5001 · Personnel Services	<u>109,818.79</u>	<u>124,206.26</u>	<u>88.42%</u>
5050 · Other Charges & Services			
5051 · Lease- Visitors Center	15,170.00	18,204.00	83.33%
5052 · Marketing	69,049.48	100,000.00	69.05%
5053 · Office Supplies	1,638.76	500.00	327.75%
5054 · Arts- Cultural District	6,000.00	20,000.00	30.0%
5054.1 · Music Friendly Program	1,341.43	10,000.00	13.41%
5055 · Printing	122.00	3,500.00	3.49%
5056 · Postage	28.48	1,500.00	1.9%
5057 · Dues & Subscriptions	3,405.00	2,500.00	136.2%
5058 · Travel & Training	2,361.94	5,000.00	47.24%
5059 · Vehicle Maintenance	7.00	1,000.00	0.7%
5061 · Community Grant Program	0.00	10,000.00	0.0%
Total 5050 · Other Charges & Services	<u>99,124.09</u>	<u>172,204.00</u>	<u>57.56%</u>
5100 · Capital Outlay			
5110 · Capital Outlay- Equipment	3,551.16	4,000.00	88.78%
Total 5100 · Capital Outlay	<u>3,551.16</u>	<u>4,000.00</u>	<u>88.78%</u>
Total 5000 · HOT FUND EXPENDITURES	<u>212,494.04</u>	<u>300,410.26</u>	<u>70.74%</u>
Total Expense	<u>212,494.04</u>	<u>300,410.26</u>	<u>70.74%</u>
Net Ordinary Income	40,829.47	-36,410.26	-112.14%
Other Income/Expense			
Other Income			
98000 · Transfer from HOT Fund Balance	0.00	46,460.26	0.0%
Total Other Income	<u>0.00</u>	<u>46,460.26</u>	<u>0.0%</u>
Other Expense			
99500 · Transfer Out to General Fund	0.00	10,050.00	0.0%
Total Other Expense	<u>0.00</u>	<u>10,050.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>36,410.26</u>	<u>0.0%</u>
Net Income	<u><u>40,829.47</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>

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

Date	Num	Name	Memo	Amount
07/11/2024	1957	Eagle Tire Lube & Bettery	Trolley Repairs- New Battery and Tires	4,119.74
07/11/2024	1958	Visit Widget LLC	Website Hosting & Support	409.00
07/15/2024	1959	Primary Media	Billboard	1,750.00
07/23/2024	1961	Bell County Expo Center, Inc.	Sponsorship Contract	4,000.00
07/25/2024	1960	Salado Village Voice	Ads in Jewel Publication	1,500.00
				<u>11,778.74</u>
				<u>11,778.74</u>

Village of Salado- 400 Wastewater System Revenue

Balance Sheet

As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon Account x353	73,357.24
Total Checking/Savings	73,357.24
Accounts Receivable	
Accounts Receivable	13,814.08
Total Accounts Receivable	13,814.08
Other Current Assets	
Accounts Receivable- Sewer Conn	14,929.00
Allowance for Doubtful Accounts	-12,025.48
Total Other Current Assets	2,903.52
Total Current Assets	90,074.84
TOTAL ASSETS	<u>90,074.84</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	277.62
Total Accounts Payable	277.62
Other Current Liabilities	
Accrued Interest	11,843.00
Due to General Fund	218,815.63
Total Other Current Liabilities	230,658.63
Total Current Liabilities	230,936.25
Total Liabilities	230,936.25
Equity	
Retained Earnings	-343,690.15
Net Income	202,828.74
Total Equity	-140,861.41
TOTAL LIABILITIES & EQUITY	<u>90,074.84</u>

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

	<u>Oct '23 - Jul 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
Monthly Service Fees	217,596.65	307,141.92	70.85%
Interest Income	368.66	40.00	921.65%
Total Income	<u>217,965.31</u>	<u>307,181.92</u>	<u>70.96%</u>
Expense			
Misc	1,346.79	1,460.00	92.25%
Maintenance Contractor	165,704.06	182,401.62	90.85%
Professional Fees- Engineering	40,714.49	5,000.00	814.29%
Repairs	47,744.60	15,000.00	318.3%
Sludge Disposal	0.00	7,500.00	0.0%
Supplies	0.00	25,000.00	0.0%
TCEQ Fees	1,250.00	1,250.00	100.0%
Utilities			
Utilities- Electric	94,866.34	61,950.00	153.13%
Utilities- Water	3,399.79	2,100.00	161.9%
Total Utilities	<u>98,266.13</u>	<u>64,050.00</u>	<u>153.42%</u>
Capital Outlay- GIS Map	39,710.50	31,000.00	128.1%
Total Expense	<u>394,736.57</u>	<u>332,661.62</u>	<u>118.66%</u>
Net Ordinary Income	-176,771.26	-25,479.70	693.77%
Other Income/Expense			
Other Income			
Transfer In	379,600.00	31,000.00	1,224.52%
Total Other Income	<u>379,600.00</u>	<u>31,000.00</u>	<u>1,224.52%</u>
Net Other Income	379,600.00	31,000.00	1,224.52%
Net Income	<u><u>202,828.74</u></u>	<u><u>5,520.30</u></u>	<u><u>3,674.23%</u></u>

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

Date	Num	Name	Memo	Amount
07/03/2024	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water 1414 Royal St. Lift Station	48.08
07/08/2024	100344	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well	48.77
07/08/2024	100345	Salado Water Supply Corporation	Utilities: Water	380.04
07/15/2024	100346	CH2MHILL OMI	Contracted Services and Repairs	31,153.06
07/26/2024	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts	15,095.00
				<u>46,724.95</u>
				<u>46,724.95</u>

Village of Salado- 500 Wastewater Customer Deposits

08/09/24

Balance Sheet

Accrual Basis

As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
Horizon x317	14,091.00
Total Checking/Savings	14,091.00
Total Current Assets	14,091.00
TOTAL ASSETS	<u>14,091.00</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	14,060.00
Total Other Current Liabilities	14,060.00
Total Current Liabilities	14,060.00
Total Liabilities	14,060.00
Equity	
Retained Earnings	-81.39
Net Income	112.39
Total Equity	31.00
TOTAL LIABILITIES & EQUITY	<u>14,091.00</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2023 through July 2024

	<u>Oct '23 - Jul 24</u>
Ordinary Income/Expense	
Income	
Interest Income	112.39
Total Income	<u>112.39</u>
Net Ordinary Income	<u>112.39</u>
Net Income	<u><u>112.39</u></u>

Village of Salado- 500 Wastewater Customer Deposits

Check Listing

As of July 31, 2024

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

Village of Salado - 700 WW Permanent Improvement Bonds

08/09/24

Balance Sheet

Accrual Basis

As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8...	309.05
1003 · Horizon '18 Bond Proceeds x92...	282.01
1004 · Impact Fees Horizon x8444	46,712.77
Total Checking/Savings	<u>47,303.83</u>
Total Current Assets	47,303.83
Fixed Assets	
1520 · Equipment	5,857.10
1530 · Wastewater Treatment Facility	11270909.77
1531 · Accum Depr- Depreciation WWTP	-1,600,843.73
Total Fixed Assets	<u>9,675,923.14</u>
TOTAL ASSETS	<u>9,723,226.97</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2900 · Restricted Impact Fees	59,794.35
Total Other Current Liabilities	<u>59,794.35</u>
Total Current Liabilities	59,794.35
Long Term Liabilities	
2502 · '22 Refunding Bonds	6,920,000.00
2503 · Current Portion of Bonds	560,000.00
Total Long Term Liabilities	<u>7,480,000.00</u>
Total Liabilities	7,539,794.35
Equity	
3110 · Investments in Fixed Assets	2,195,923.00
32000 · Unrestricted Net Assets	377,029.09
Net Income	-389,519.47
Total Equity	<u>2,183,432.62</u>
TOTAL LIABILITIES & EQUITY	<u>9,723,226.97</u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2023 through July 2024

	<u>Oct '23 - Jul 24</u>
Ordinary Income/Expense	
Income	
4400 · Impact Fee Revenue	100,906.00
4100 · Interest Income	3,449.53
	<hr/>
Total Income	104,355.53
Expense	
6100 · Return of Impact Fees	114,275.00
	<hr/>
Total Expense	114,275.00
Net Ordinary Income	-9,919.47
Other Income/Expense	
Other Expense	
9800 · Transfer out	379,600.00
	<hr/>
Total Other Expense	379,600.00
Net Other Income	-379,600.00
Net Income	<hr/> -389,519.47 <hr/>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of July 31, 2024

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

Village of Salado - 300 Interest and Sinking Fund

08/09/24

Balance Sheet

Accrual Basis

As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	871,667.84
Other Current Assets	
1215 · Property Tax Receivable	<u>20,365.88</u>
Total Other Current Assets	20,365.88
Total Current Assets	<u>892,033.72</u>
TOTAL ASSETS	<u>892,033.72</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2704 · Deferred Revenue- Ad Valorem	<u>18,072.09</u>
Total Other Current Liabilities	18,072.09
Total Current Liabilities	<u>18,072.09</u>
Total Liabilities	18,072.09
Equity	
32000 · Unrestricted Net Assets	123,025.58
Net Income	<u>750,936.05</u>
Total Equity	873,961.63
TOTAL LIABILITIES & EQUITY	<u>892,033.72</u>

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

	<u>Oct '23 - Jul 24</u>	<u>YTD Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
4000 · Property Tax Revenue	796,545.61	702,120.00	113.45%
4100 · Interest Income	25,450.44	3,400.00	748.54%
Total Income	<u>821,996.05</u>	<u>705,520.00</u>	<u>116.51%</u>
Expense			
6111 · 2022 Bond Principal	0.00	560,000.00	0.0%
6112 · 2022 Bond Interest	71,060.00	142,120.00	50.0%
Total Expense	<u>71,060.00</u>	<u>702,120.00</u>	<u>10.12%</u>
Net Ordinary Income	<u>750,936.05</u>	<u>3,400.00</u>	<u>22,086.35%</u>
Net Income	<u><u>750,936.05</u></u>	<u><u>3,400.00</u></u>	<u><u>22,086.35%</u></u>

Village of Salado - 300 Interest and Sinking Fund
Check Listing
As of July 31, 2024

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