

Village of Salado-General Fund

Balance Sheet

02/08/24

As of January 31, 2024

Accrual Basis

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	1,828,467.57
1003 · Horizon Payroll xxx9962	74,892.41
1004 · Horizon Forfeiture xxx3514	6,500.49
1006 · Horizonx1297AllAbilitiesPlaygro	134,607.63
1099 · Petty Cash	100.00
Total Checking/Savings	2,044,568.10
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,699.57
Total 1100 · Investments	4,699.57
1200 · Other receivables	
1213 · Credit Card Payments Receivable	1,416.97
1215 · Property Tax Receivable	15,546.68
1217 · Franchise Fee Receivable	37,406.04
1218 · Sales Tax Receivable	140,223.86
1219 · Mixed Beverage Receivable	6,178.69
1220 · Employee Advances	532.22
Total 1200 · Other receivables	201,304.46
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	458,991.23
1206 · Due From Fund 200 - Hotel/Motel	23,521.07
Total 1205 · Due To/From Other Funds	482,512.30
Total Other Current Assets	688,516.33
Total Current Assets	2,733,084.43
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	1,883,063.32
Other Assets	
1800 · Construction in Progress	239,571.84
Total Other Assets	239,571.84
TOTAL ASSETS	4,855,719.59
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	139,885.75
Other Current Liabilities	
2050 · Accrued Wages	17,332.84
2100 · Payroll Liabilities	8,525.27
2200 · Due to other funds	
2201 · Due to I&S	277,624.02
Total 2200 · Due to other funds	277,624.02
2300 · Unearned ARPA Grant Revenue	
2300.1 · ARPA Funding	588,413.30
2300.2 · ARPA Expenditures	-256,288.47

Village of Salado-General Fund

02/08/24

Balance Sheet

Accrual Basis

As of January 31, 2024

	<u>Jan 31, 24</u>
Total 2300 · Unearned ARPA Grant Revenue	332,124.83
2301 · Escrow- Subdivision	995,625.08
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	13,795.67
Total 2700 · Deferred Revenue	13,795.67
2899 · Reserved-LTPDF TruancyPrevFund	2,767.99
2900 · Reserved- Security Fee	4,336.99
2861 · Reserved Child Safety Fee	4,931.29
2862 · Reserved- Technology Fund	7,516.21
2864 · Reserved- Opioid Abatement	1,007.69
Total Other Current Liabilities	1,665,587.88
Total Current Liabilities	1,805,473.63
Total Liabilities	1,805,473.63
Equity	
3110 · Investments in Fixed Assets	2,122,635.16
32000 · Retained Earnings	978,952.29
Net Income	-51,341.49
Total Equity	3,050,245.96
TOTAL LIABILITIES & EQUITY	<u>4,855,719.59</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of January 31, 2024

Current Assets:

Cash and Cash Equivalents	\$ 2,044,568.10
Investments	\$ 4,699.57
Receivables	\$ 683,816.76
Total Current Assets	\$ 2,733,084.43

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 139,885.75
Payroll Liabilities	\$ 8,525.27
Intergovernmental Payable	\$ 277,624.02
Deferred Revenues	\$ 1,341,545.58
Accrued Wages & Expenses	\$ 17,332.84
Total Liabilities	\$ 1,784,913.46

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 20,560.17
Committed Fund Balances	
Public Works	\$ 371,044.32
Future Grant Matches	\$ 231,902.70
Wastewater Operations	\$ 324,663.78
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	\$ 948,170.97

Total Liabilities and Fund Balances	\$ 2,733,084.43
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**Village of Salado-General Fund
Profit & Loss Budget Performance
October 2023 through January 2024**

	<u>Oct '23 - Jan 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
4000 · GENERAL FUND REVENUE			
4100 · Tax Revenue			
4115 · Property Taxes	492,724.66	517,826.30	95.15%
4120 · Sales Tax Earned	282,498.41	850,000.00	33.24%
4130 · Mixed Beverages	13,216.16	40,000.00	33.04%
Total 4100 · Tax Revenue	788,439.23	1,407,826.30	56.0%
4150 · Franchise Fees			
4160 · Electric Franchise	0.00	140,000.00	0.0%
4165 · Telephone Franchise	2,297.44	23,000.00	9.99%
4170 · Waste Disposal Franchise Fee	5,948.97	30,000.00	19.83%
4175 · Cable Franchise	7,412.08	32,000.00	23.16%
4180 · Water Franchise	24,487.78	43,000.00	56.95%
Total 4150 · Franchise Fees	40,146.27	268,000.00	14.98%
4200 · Licenses, Permits, and Fees			
4210 · Sign Permit / Misc	45.00	500.00	9.0%
4215 · Service Fees (Burn)	80.00	250.00	32.0%
4216 · Service Fees (Itinerant Vendor)	550.00	2,000.00	27.5%
4230 · Building Permit Fees	22,485.98	120,000.00	18.74%
4260 · Certificate of Occupancy	490.00	5,000.00	9.8%
4270 · Contractor Registration	2,215.00	12,000.00	18.46%
Total 4200 · Licenses, Permits, and Fees	25,865.98	139,750.00	18.51%
4300 · Service Fees			
4310 · Subdiv/Plats/Waivers/Exceptions	8,920.00	38,500.00	23.17%
4315 · Zoning/Variances	250.00	1,200.00	20.83%
4320 · Pace Park Rental Fees	-128.00	3,500.00	-3.66%
4330 · LEOSE	0.00	910.00	0.0%
4340 · Crash Report Fees	222.00	250.00	88.8%
Total 4300 · Service Fees	9,264.00	44,360.00	20.88%
4700 · Investment and other income			
4780 · Interest Income	7,206.95	9,300.00	77.49%
4790 · Other Income	77,209.64	50,000.00	154.42%
Total 4700 · Investment and other income	84,416.59	59,300.00	142.36%
4400 · Fines and Forfeitures	17,372.36	62,500.00	27.8%
Total 4000 · GENERAL FUND REVENUE	965,504.43	1,981,736.30	48.72%
Total Income	965,504.43	1,981,736.30	48.72%
Expense			
GENERAL FUND EXPENDITURES			
5000 · ADMINISTRATION DEPARTMENT			
5100 · Personnel Services			
5101 · Village Administrator Salary	61,411.74	150,000.00	40.94%

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

	<u>Oct '23 - Jan 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
5102 · City Secretary Salary	15,437.32	74,500.00	20.72%
5103 · Assistant Village Administrator	21,290.00	80,080.00	26.59%
5104 · Receptionist Salary	0.00	21,000.00	0.0%
5121 · Payroll Tax- MC Admin	1,447.41	5,071.78	28.54%
5122 · Payroll Tax- SS Admin	6,188.93	21,686.23	28.54%
5123 · Payroll Tax- TWC Admin	20.93	45.00	46.51%
5126 · TMRS Contributions- Admin	8,612.71	23,567.29	36.55%
5127 · Health Care- Admin	11,250.55	37,013.82	30.4%
5128 · Pay Comparability Adjustment	2,000.00	2,000.00	100.0%
Total 5100 · Personnel Services	127,659.59	414,964.12	30.76%
5200 · Services			
5201 · Meeting Expense	173.99	250.00	69.6%
5202 · Bell Co Health Svcs Contracts	5,994.00	6,500.00	92.22%
5203 · Printing Expense	0.00	500.00	0.0%
5204 · Telephone	1,091.65	3,750.00	29.11%
5205 · Equipment - Leased / Rented	1,378.75	3,909.15	35.27%
5206 · Interest Exp/Bank Fees	230.93	750.00	30.79%
5207 · BELLCAD	5,107.42	12,100.00	42.21%
5214 · Utilities	2,368.13	6,126.12	38.66%
5215 · Janitorial	948.00	2,844.00	33.33%
Total 5200 · Services	17,292.87	36,729.27	47.08%
5216 · Professional Fees			
5216-3 · Profess Fees - Accounting	13,020.00	52,100.00	24.99%
5216-4 · Profess Fees - Inspections	18,429.05	98,407.99	18.73%
5216-5 · Profess. Fees - Legal	19,122.43	42,500.00	44.99%
Total 5216 · Professional Fees	50,571.48	193,007.99	26.2%
5300 · Other Services & Charges			
5301 · Election Expenses	0.00	4,650.00	0.0%
5304 · Office Supplies	717.77	4,000.00	17.94%
5305 · Postage	148.66	3,000.00	4.96%
5306 · Building Supplies	0.00	250.00	0.0%
5307 · Building & Equipment - R & M	0.00	1,500.00	0.0%
5309 · Website	2,533.34	3,100.00	81.72%
5310 · Public Notices	983.00	2,000.00	49.15%
5311 · Insurance (TML Property & GL)	49,948.74	50,000.00	99.9%
5312 · Dues and Subscriptions	900.69	2,500.00	36.03%
5313 · Training & Travel	50.00	500.00	10.0%
5319 · Technology	5,201.84	25,000.00	20.81%
5320 · Special Projects	27,137.03	65,833.20	41.22%
Total 5300 · Other Services & Charges	87,621.07	162,333.20	53.98%
5400 · Capital Outlay			
5401 · Equipment (IT)	0.00	4,000.00	0.0%

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

	Oct '23 - Jan 24	Annual Budget	% of Budget
Total 5400 · Capital Outlay	0.00	4,000.00	0.0%
Total 5000 · ADMINISTRATION DEPARTMENT	283,145.01	811,034.58	34.91%
5500 · DEVELOPMENT SERVICES DEPARTMENT			
5501 · Personnel Services			
5502 · Permit Clerk Salary	13,708.80	44,561.92	30.76%
5503 · Payroll Tax- MC Dev Svcs	198.77	646.15	30.76%
5504 · Payroll Tax- SS Dev Svcs	849.95	2,762.84	30.76%
5505 · Payroll Tax- TWC Dev Svcs	3.43	9.00	38.11%
5506 · TMRS Contributions- Dev Svcs	1,060.00	2,825.23	37.52%
5507 · Health Care- Dev Svcs	4,367.31	10,575.44	41.3%
Total 5501 · Personnel Services	20,188.26	61,380.58	32.89%
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	7,347.37	30,000.00	24.49%
5702 · Zoning/Annexation	0.00	5,000.00	0.0%
5703 · Engineering- Plat Review	19,512.61	35,000.00	55.75%
Total 5700 · Professional Fees	26,859.98	70,000.00	38.37%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	47,048.24	131,880.58	35.68%
6000 · PUBLIC SAFETY DEPARTMENT			
6200 · Police Department			
6201 · Personnel Services			
6202 · Salary - Chief of Police	31,556.00	103,000.00	30.64%
6203 · Salary- Sergeant	22,272.00	66,560.00	33.46%
6204 · Salary / Wages - Officers	76,112.40	334,600.00	22.75%
6205 · Officers - Overtime	3,726.31	10,000.00	37.26%
6206 · Longevity & Certif Pay	1,707.68	10,915.08	15.65%
6207 · Payroll Tax- MC PD	1,944.79	7,613.59	25.54%
6208 · Payroll Tax- SS PD	8,315.67	32,554.65	25.54%
6209 · Payroll Tax- TWC PD	38.08	90.00	42.31%
6210 · TMRS Contributions- PD	10,533.33	33,289.76	31.64%
6211 · Health Care- PD	31,804.77	84,603.52	37.59%
Total 6201 · Personnel Services	188,011.03	683,226.60	27.52%
6212 · Services			
6213 · Telephone	2,335.21	11,333.00	20.61%
6214 · Utilities	1,413.44	4,000.00	35.34%
6215 · Janitorial	600.00	1,800.00	33.33%
6215.1 · Technology- PD	120.00	50,000.00	0.24%
Total 6212 · Services	4,468.65	67,133.00	6.66%
6216 · Other Services & Charges			
6217 · Ammunition	1,297.34	2,000.00	64.87%

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

	<u>Oct '23 - Jan 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
6218 · Crime Prevention Supplies	0.00	3,000.00	0.0%
6219 · Auto Expenses	9,410.48	42,500.00	22.14%
6220 · Supplies	970.62	8,000.00	12.13%
6221 · Equipment Maintenance & Repair	0.00	1,000.00	0.0%
6222 · Building R & M	0.00	500.00	0.0%
6223 · Dues & Subscriptions	0.00	8,500.00	0.0%
6224 · Animal Control	0.00	2,500.00	0.0%
6224.1 · Travel & Training	1,763.79	1,500.00	117.59%
Total 6216 · Other Services & Charges	13,442.23	69,500.00	19.34%
6225 · Police - Capital Outlay			
6226 · Capital Outlay- PD Vehicles	12,091.00	97,045.05	12.46%
6227 · Capital Outlay- PD Equipment	0.00	12,500.00	0.0%
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	0.00	5,000.00	0.0%
6229 · Capital Outlay- IT	0.00	15,000.00	0.0%
Total 6225 · Police - Capital Outlay	12,091.00	129,545.05	9.33%
Total 6200 · Police Department	218,012.91	949,404.65	22.96%
6500 · Municipal Court			
6550 · Professional Fees			
6551 · Judicial Services	3,200.00	11,000.00	29.09%
6552 · Prosecutor	5,292.00	18,900.00	28.0%
Total 6550 · Professional Fees	8,492.00	29,900.00	28.4%
6570 · Other Services & Charges			
6571 · Supplies	165.00	250.00	66.0%
6573 · Dues and Subscriptions	0.00	2,500.00	0.0%
6575 · Travel and Training	0.00	1,000.00	0.0%
Total 6570 · Other Services & Charges	165.00	3,750.00	4.4%
Total 6500 · Municipal Court	8,657.00	33,650.00	25.73%
Total 6000 · PUBLIC SAFETY DEPARTMENT	226,669.91	983,054.65	23.06%
7000 · PUBLIC WORKS DEPARTMENT			
7001 · Personnel Services			
7002 · Wages- Maintenance Worker	11,129.60	36,168.70	30.77%
7004 · Maintenance Worker- Overtime	0.00	2,500.00	0.0%
7005 · Payroll Tax- MC Maint	161.38	560.70	28.78%
7006 · Payroll Tax- SS Maint	690.04	2,397.46	28.78%
7007 · Payroll Tax- TWC Maint	2.78	9.00	30.89%
7008 · TMRS Contributions- Maint	860.62	2,451.60	35.1%
7009 · Healthcare- Maintenance	4,285.66	10,575.44	40.53%
Total 7001 · Personnel Services	17,130.08	54,662.90	31.34%
7015 · Other Services & Charges			
7016 · Maint- Uniforms and Boots	0.00	1,500.00	0.0%
7017 · Telephone	165.12	1,500.00	11.01%
Total 7015 · Other Services & Charges	165.12	3,000.00	5.5%

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

	<u>Oct '23 - Jan 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Total 7000 · PUBLIC WORKS DEPARTMENT	17,295.20	57,662.90	29.99%
8000 · PARKS DEPARTMENT			
8001 · Services			
8002 · Utilities	5,297.89	2,500.00	211.92%
Total 8001 · Services	5,297.89	2,500.00	211.92%
8010 · Other Services & Charges			
8011 · Supplies	250.00	5,000.00	5.0%
8014 · Contract Services	6,000.00	7,500.00	80.0%
Total 8010 · Other Services & Charges	6,250.00	12,500.00	50.0%
8030 · Capital Outlay- Parks	0.00	30,000.00	0.0%
Total 8000 · PARKS DEPARTMENT	11,547.89	45,000.00	25.66%
9000 · STREET DEPARTMENT			
9001 · Other Services & Charges			
9002 · Contract Services	30,177.43	110,000.00	27.43%
9003 · Signage	0.00	5,000.00	0.0%
9004 · Auto Expense	243.07	500.00	48.61%
9006 · Street Supplies	5,190.92	7,500.00	69.21%
Total 9001 · Other Services & Charges	35,611.42	123,000.00	28.95%
9050 · Services			
9051 · Utilities	6,933.76	25,000.00	27.74%
Total 9050 · Services	6,933.76	25,000.00	27.74%
9500 · Capital Outlay			
9501 · Capital Outlay- Streets	51,063.38	200,000.00	25.53%
9503 · Capital Outlay- Other	17,944.50		
Total 9500 · Capital Outlay	69,007.88	200,000.00	34.5%
Total 9000 · STREET DEPARTMENT	111,553.06	348,000.00	32.06%
Total GENERAL FUND EXPENDITURES	697,259.31	2,376,632.71	29.34%
Total Expense	697,259.31	2,376,632.71	29.34%
Net Ordinary Income	268,245.12	-394,896.41	-67.93%
Other Income/Expense			
Other Income			
97500 · Use of Fund Balance	0.00	355,862.89	0.0%
97501 · Use of Hotel Occupancy Tax Fund	0.00	10,050.00	0.0%
Total Other Income	0.00	365,912.89	0.0%
Other Expense			
98000 · Transfers Out			
98007 · Xfer to All Abil. PG Fund	319,586.61		
Total 98000 · Transfers Out	319,586.61		
Total Other Expense	319,586.61		
Net Other Income	-319,586.61	365,912.89	-87.34%
Net Income	-51,341.49	-28,983.52	177.14%

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

Date	Num	Name	Memo	Amount
01/02/2024	Draft	Cirro Energy	Utilities: Electric	10.33
01/02/2024	Draft	Cirro Energy	Utilities: Electric	28.01
01/02/2024	Draft	Cirro Energy	Utilities: Electric	93.61
01/02/2024	Draft	Cirro Energy	Utilities: Electric	211.80
01/02/2024	Draft	Cirro Energy	Utilities: Electric	472.05
01/02/2024	Draft	Cirro Energy	Utilities: Electric	46.18
01/02/2024	Draft	Cirro Energy	Utilities: Electric	45.63
01/02/2024	Draft	Cirro Energy	Utilities: Electric	25.20
01/02/2024	Draft	Cirro Energy	Utilities: Electric	14.42
01/02/2024	Draft	Cirro Energy	Utilities: Electric	1,092.56
01/03/2024	Draft	Cirro Energy	Utilities: Electric	63.36
01/04/2024	4867	Blue Cross and Blue Shield of Texas	Employee Health Care Monthly Premiums- January	11,671.94
01/04/2024	4868	Salado Water Supply Corporation	Utilities: Water	484.42
01/04/2024	4869	Standard Insurance Company RC	Employee Life/AD&D	494.89
01/11/2024	4870	1st Place Awards & Gifts	Specialty Plate- Mayor Key Plaques	25.98
01/11/2024	4871	Fuelman	Fuel	1,837.62
01/11/2024	4872	GT Distributors	PD Supplies	339.62
01/11/2024	4873	Salado Masonic Lodge #296	Flag Program Annual Subscription	1,200.00
01/11/2024	4874	Verizon Wireless	Village Cell Phones	604.26
01/11/2024	4875	Xerox Financial Services	Copier Lease Payment- January '24	275.75
01/11/2024	4876	CivicPlus LLC	Municode Proof Fee- Cod/Recod	2,470.00
01/11/2024	Draft	Cirro Energy	Utilities: Electric	41.36
01/11/2024	4877	Kelly Wisniewski	Contract Labor- 12 Hours, \$15/hr	180.00
01/16/2024	4878	Eagle Disposal	Utilities: Waste Disposal	112.50
01/16/2024	4879	Grande Communications Network LLC	Telephone/Internet	224.57
01/16/2024	4880	Keith's Ace Hardware	R&M Supplies	636.04
01/18/2024	4882	Bickerstaff Heath Delgado Acosta LLP	Professional Fees: Legal	12,183.70
01/18/2024	4883	Bureau Veritas	Inspection Services	2,083.63
01/18/2024	4884	CivicPlus LLC	Municode Proof Fee- Cod/Recod	63.34
01/18/2024	4885	Kristi Stegall	Professional Fees: Accounting December 2023	3,150.00
01/18/2024	4886	State Comptroller	4th QTR 2023 State Criminal Costs & Fees	1,670.64
01/22/2024	4889	City of Temple	BPOC Tuition J manning Temple Police Academy	400.00
01/22/2024	4887	Card Service Center	December Credit Card Transactions	3,431.81
01/22/2024	4888	CTCOG	Intermediate Crime Scene Investigation Course	100.00
01/29/2024	4890	Clifford Lee Coleman	Judicial Services for January 2024	800.00
01/29/2024	4891	Grande Communications Network LLC	PD Telephone and Internet	200.19
01/29/2024	4892	TCMA	Membership Dues: Manuel De La Rosa	465.00
01/29/2024	4893	Xerox Financial Services	Copier Lease Payment- February '24	275.75
01/29/2024	4894	InHouse Systems, Inc.	Alarm System Monitoring- PD- February 2024	19.95
01/31/2024	4895	Bickerstaff Heath Delgado Acosta LLP	Professional Services- Legal	1,737.00
01/31/2024	4896	Blue Cross and Blue Shield of Texas	Employee Health Care Monthly Premiums- February	15,006.78
01/31/2024	4897	Eugene C. Waters, Ph.D.	TCOLE Evaluation- Manning	250.00
01/31/2024	4898	Extraco Technology	Council Room Laptop	1,220.00
01/31/2024	4899	Jani-King of Austin	February 2024 Contracted Services	387.00
01/31/2024	4900	MRB Group	Professional Fees: Engineering	42,425.06
01/31/2024	4901	Salado Water Supply Corporation	Utilities: Water	5,090.11
01/31/2024	4902	Langford Community Management Services	Texas Parks & Wildlife Department- Construction	2,500.00
				<u>116,162.06</u>
				<u>116,162.06</u>

Village of Salado, Hotel-Motel Fund

Balance Sheet

02/08/24

As of January 31, 2024

Accrual Basis

	Jan 31, 24
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	341,074.38
Total Checking/Savings	341,074.38
Other Current Assets	
1200 · AR Taxes	33,828.90
1100 · Investments	
1120 · TexPool	5,629.87
Total 1100 · Investments	5,629.87
1500 · Petty Cash	100.00
Total Other Current Assets	39,558.77
Total Current Assets	380,633.15
TOTAL ASSETS	380,633.15
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-1,177.00
Other Current Liabilities	
2050 · Accrued Wages	1,980.68
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	23,521.07
Total 2200 · Due To Other Funds	23,521.07
Total Other Current Liabilities	32,176.75
Total Current Liabilities	30,999.75
Total Liabilities	30,999.75
Equity	
32000 · Retained Earnings	339,501.67
Net Income	10,131.73
Total Equity	349,633.40
TOTAL LIABILITIES & EQUITY	380,633.15

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of January 31, 2024

Current Assets:

Cash and Cash Equivalents	\$ 341,174.38
Investments	\$ 5,629.87
Receivables	\$ 33,828.90
Total Current Assets	<u><u>\$ 380,633.15</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ (1,177.00)
Intergovernmental Payable	\$ 23,521.07
Accrued Wages	\$ 1,980.98
Total Liabilities	<u><u>\$ 24,325.05</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 34,963.31
Committed Fund Balance- Tourism Division Operations	\$ 314,669.79
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 356,308.10</u></u>

Total Liabilities and Fund Balances \$ 380,633.15

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

	Oct '23 - Jan 24	Annual Budget	% of Budget
Ordinary Income/Expense			
Income			
4000 · HOT FUND REVENUE			
4100 · County Hotel Occupancy Tax	0.00	4,000.00	0.0%
4200 · Occupancy Tax	102,560.18	260,000.00	39.45%
4300 · Other Income	1,217.39		
Total 4000 · HOT FUND REVENUE	103,777.57	264,000.00	39.31%
Total Income	103,777.57	264,000.00	39.31%
Expense			
5000 · HOT FUND EXPENDITURES			
5001 · Personnel Services			
5002 · Salary- Marketing Specialist	20,068.48	54,335.00	36.94%
5003 · Wages- Visitors Ctr Coordinator	11,097.60	36,056.59	30.78%
5004 · Payroll Tax- MC	403.33	1,310.68	30.77%
5005 · Payroll Tax- SS	1,724.59	5,604.28	30.77%
5006 · Payroll Tax- TWC	10.00	18.00	55.56%
5007 · TMRS Contribution	2,150.90	5,730.83	37.53%
5008 · Health Care	12,108.34	21,150.88	57.25%
Total 5001 · Personnel Services	47,563.24	124,206.26	38.29%
5050 · Other Charges & Services			
5051 · Lease- Visitors Center	6,068.00	18,204.00	33.33%
5052 · Marketing	27,332.73	100,000.00	27.33%
5053 · Office Supplies	40.55	500.00	8.11%
5054 · Arts- Cultural District	6,000.00	20,000.00	30.0%
5054.1 · Music Friendly Program	946.84	10,000.00	9.47%
5055 · Printing	42.00	3,500.00	1.2%
5056 · Postage	0.00	1,500.00	0.0%
5057 · Dues & Subscriptions	2,970.00	2,500.00	118.8%
5058 · Travel & Training	225.32	5,000.00	4.51%
5059 · Vehicle Maintenance	0.00	1,000.00	0.0%
5061 · Community Grant Program	0.00	10,000.00	0.0%
Total 5050 · Other Charges & Services	43,625.44	172,204.00	25.33%
5100 · Capital Outlay			
5110 · Capital Outlay- Equipment	2,457.16	4,000.00	61.43%
Total 5100 · Capital Outlay	2,457.16	4,000.00	61.43%
Total 5000 · HOT FUND EXPENDITURES	93,645.84	300,410.26	31.17%
Total Expense	93,645.84	300,410.26	31.17%
Net Ordinary Income	10,131.73	-36,410.26	-27.83%
Other Income/Expense			
Other Income			
98000 · Transfer from HOT Fund Balance	0.00	46,460.26	0.0%
Total Other Income	0.00	46,460.26	0.0%
Other Expense			
99500 · Transfer Out to General Fund	0.00	10,050.00	0.0%
Total Other Expense	0.00	10,050.00	0.0%
Net Other Income	0.00	36,410.26	0.0%
Net Income	10,131.73	0.00	100.0%

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

Date	Num	Name	Memo	Amount
01/16/2024	1918	IKWTX	Christmas Stroll Advertising	96.00
01/16/2024	1919	KWTX	Christmas Stroll Advertising	50.00
01/18/2024	1920	iHeartMedia	Christmas Stroll Advertising	1,100.00
01/18/2024	1921	Primary Media	Billboard	875.00
01/22/2024	1922	Primary Media	Billboard	875.00
01/29/2024	1923	Kyle Brodeur	Christmas Stroll: Commercial Edits	500.00
01/29/2024	1924	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
01/29/2024	1925	Salado Village Voice	Jewel Page 5 in 1st QTR 2024 Publication	750.00
				<u>5,763.00</u>
				<u>5,763.00</u>

Village of Salado- 400 Wastewater System Revenue

Balance Sheet

02/08/24

As of January 31, 2024

Accrual Basis

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	6,677.62
Accounts Receivable	18,688.42
Other Current Assets	
Accounts Receivable- Sewer Conn	14,929.00
Allowance for Doubtful Accounts	<u>-12,025.48</u>
Total Other Current Assets	<u>2,903.52</u>
Total Current Assets	<u>28,269.56</u>
TOTAL ASSETS	<u>28,269.56</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	12,131.82
Other Current Liabilities	
Accrued Interest	11,843.00
Due to General Fund	<u>458,991.23</u>
Total Other Current Liabilities	<u>470,834.23</u>
Total Current Liabilities	<u>482,966.05</u>
Total Liabilities	482,966.05
Equity	
Retained Earnings	-343,690.15
Net Income	<u>-111,006.34</u>
Total Equity	<u>-454,696.49</u>
TOTAL LIABILITIES & EQUITY	<u>28,269.56</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- WASTEWATER SYSTEM FUND
As of January 31, 2024

Current Assets:

Cash and Cash Equivalents	\$ 6,677.62
Receivables	\$ 21,591.94
Total Current Assets	<u><u>\$ 28,269.56</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 12,131.82
Accrued Interest	\$ 11,843.00
Intergovernmental Payable	\$ 458,991.23
Total Liabilities	<u><u>\$ 482,966.05</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (454,696.49)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ (454,696.49)</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 28,269.56</u></u>
--	----------------------------

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

	<u>Oct '23 - Jan 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
Monthly Service Fees	81,085.08	307,141.92	26.4%
Interest Income	110.29	40.00	275.73%
Total Income	<u>81,195.37</u>	<u>307,181.92</u>	<u>26.43%</u>
Expense			
Misc	0.00	1,460.00	0.0%
Maintenance Contractor	73,829.44	182,401.62	40.48%
Professional Fees- Engineering	52,046.06	5,000.00	1,040.92%
Repairs	20,168.19	15,000.00	134.46%
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	44,230.86	61,950.00	71.4%
Utilities- Water	677.16	2,100.00	32.25%
Total Utilities	<u>44,908.02</u>	<u>64,050.00</u>	<u>70.11%</u>
Capital Outlay- GIS Map	0.00	31,000.00	0.0%
Total Expense	<u>192,201.71</u>	<u>332,661.62</u>	<u>57.78%</u>
Net Ordinary Income	<u>-111,006.34</u>	<u>-25,479.70</u>	<u>435.67%</u>
Other Income/Expense			
Other Income			
Transfer In	0.00	31,000.00	0.0%
Total Other Income	<u>0.00</u>	<u>31,000.00</u>	<u>0.0%</u>
Net Other Income	<u>0.00</u>	<u>31,000.00</u>	<u>0.0%</u>
Net Income	<u><u>-111,006.34</u></u>	<u><u>5,520.30</u></u>	<u><u>-2,010.88%</u></u>

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

Date	Num	Name	Memo	Amount
01/04/2024	100322	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well	48.22
01/04/2024	100323	Salado Water Supply Corporation	Utilities: Water	169.29
01/04/2024	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water 1414 Royal St. Lift Station	83.66
01/11/2024	100324	CH2MHILL OMI	Operations: Additional Repairs	4,298.93
01/18/2024	100325	CH2MHILL OMI	Constracted Operation Services	14,971.89
01/25/2024	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts	19,311.25
01/31/2024	100326	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well	95.10
01/31/2024	100327	Salado Water Supply Corporation	Utilities: Water	169.29
				<u>39,147.63</u>
				<u>39,147.63</u>

Village of Salado- 500 Wastewater Customer Deposits

Balance Sheet

As of January 31, 2024

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	13,392.48
Total Current Assets	<u>13,392.48</u>
TOTAL ASSETS	<u>13,392.48</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	13,430.00
Total Other Current Liabilities	<u>13,430.00</u>
Total Current Liabilities	<u>13,430.00</u>
Total Liabilities	13,430.00
Equity	
Retained Earnings	-81.39
Net Income	43.87
Total Equity	<u>-37.52</u>
TOTAL LIABILITIES & EQUITY	<u>13,392.48</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2023 through January 2024

	<u>Oct '23 - Jan 24</u>
Ordinary Income/Expense	
Income	
Interest Income	43.87
Total Income	43.87
Net Ordinary Income	43.87
Net Income	<u><u>43.87</u></u>

Village of Salado- 500 Wastewater Customer Deposits

Check Listing

As of January 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><u>0.00</u></u>

Village of Salado - 700 WW Permanent Improvement Bonds

Balance Sheet

02/08/24

As of January 31, 2024

Accrual Basis

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	58,021.02
1003 · Horizon '18 Bond Proceeds x9230	320,290.43
1004 · Impact Fees Horizon x8444	11,699.05
Total Checking/Savings	<u>390,010.50</u>
Total Current Assets	390,010.50
Fixed Assets	
1520 · Equipment	5,857.10
1530 · Wastewater Treatment Facility	11,270,909.77
1531 · Accum Depr- Depreciation WWTP	-1,600,843.73
Total Fixed Assets	<u>9,675,923.14</u>
TOTAL ASSETS	<u>10,065,933.64</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	-46,812.80
Total Equity	<u>2,526,139.29</u>
TOTAL LIABILITIES & EQUITY	<u>10,065,933.64</u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2023 through January 2024

	<u>Oct '23 - Jan 24</u>
Ordinary Income/Expense	
Income	
4400 · Impact Fee Revenue	47,720.00
4100 · Interest Income	1,458.20
	<hr/>
Total Income	49,178.20
Expense	
6100 · Return of Impact Fees	95,991.00
	<hr/>
Total Expense	95,991.00
Net Ordinary Income	<hr/> -46,812.80
Net Income	<hr/> -46,812.80 <hr/>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of January 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

Balance Sheet

02/08/24

As of January 31, 2024

Accrual Basis

	<u>Jan 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	445,202.18
Other Current Assets	
1200 · Due To/From General Fund	277,624.02
1215 · Property Tax Receivable	<u>20,365.88</u>
Total Other Current Assets	<u>297,989.90</u>
Total Current Assets	<u>743,192.08</u>
TOTAL ASSETS	<u>743,192.08</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2704 · Deferred Revenue- Ad Valorem	18,072.09
Total Other Current Liabilities	<u>18,072.09</u>
Total Current Liabilities	<u>18,072.09</u>
Total Liabilities	18,072.09
Equity	
32000 · Unrestricted Net Assets	123,025.58
Net Income	<u>602,094.41</u>
Total Equity	<u>725,119.99</u>
TOTAL LIABILITIES & EQUITY	<u>743,192.08</u>

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

	<u>Oct '23 - Jan 24</u>	<u>Annual Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense			
Income			
4000 · Property Tax Revenue	597,620.58	702,120.00	85.12%
4100 · Interest Income	4,473.83	3,400.00	131.58%
Total Income	<u>602,094.41</u>	<u>705,520.00</u>	<u>85.34%</u>
Expense			
6111 · 2022 Bond Principal	0.00	560,000.00	0.0%
6112 · 2022 Bond Interest	0.00	142,120.00	0.0%
Total Expense	<u>0.00</u>	<u>702,120.00</u>	<u>0.0%</u>
Net Ordinary Income	<u>602,094.41</u>	<u>3,400.00</u>	<u>17,708.66%</u>
Net Income	<u><u>602,094.41</u></u>	<u><u>3,400.00</u></u>	<u><u>17,708.66%</u></u>

Village of Salado - 300 Interest and Sinking Fund Check Listing

As of January 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>