

Village of Salado-General Fund

Balance Sheet

04/10/24

As of March 31, 2024

Accrual Basis

| | <u>Mar 31, 24</u> |
|---|-----------------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1002 · Horizon GF Operating xxx8101 | 992,031.88 |
| 1003 · Horizon Payroll xxx9962 | 50,046.06 |
| 1004 · Horizon Forfeiture xxx3514 | 6,510.82 |
| 1006 · Horizonx1297AllAbilitiesPlaygro | 4,952.76 |
| 1099 · Petty Cash | 100.00 |
| Total Checking/Savings | <u>1,053,641.52</u> |
| Other Current Assets | |
| 1100 · Investments | |
| 1120 · TexPool | 4,740.96 |
| Total 1100 · Investments | <u>4,740.96</u> |
| 1200 · Other receivables | |
| 1213 · Credit Card Payments Receivable | 1,486.72 |
| 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 |
| Total 1200 · Other receivables | <u>200,841.99</u> |
| 1205 · Due To/From Other Funds | |
| 1225 · Due to WW Cust Deposit Fund | -200.00 |
| 1224 · Due From WW Operations | 526,670.62 |
| 1206 · Due From Fund 200 - Hotel/Motel | 20,216.98 |
| Total 1205 · Due To/From Other Funds | <u>546,687.60</u> |
| Total Other Current Assets | <u>752,270.55</u> |
| Total Current Assets | <u>1,805,912.07</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>3,928,547.23</u></u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 109,153.75 |
| Other Current Liabilities | |
| 2050 · Accrued Wages | 17,332.84 |
| 2100 · Payroll Liabilities | 21,384.69 |
| 2300 · Unearned ARPA Grant Revenue | |
| 2300.1 · ARPA Funding | 588,413.30 |
| 2300.2 · ARPA Expenditures | -502,634.86 |
| Total 2300 · Unearned ARPA Grant Revenue | <u>85,778.44</u> |
| 2301 · Escrow- Subdivision | 995,625.08 |

Village of Salado-General Fund

04/10/24

Balance Sheet

Accrual Basis

As of March 31, 2024

| | <u>Mar 31, 24</u> |
|--|----------------------------|
| 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 | 1,154,476.89 |
| Total Current Liabilities | 1,263,630.64 |
| Total Liabilities | 1,263,630.64 |
| Equity | |
| 3110 · Investments in Fixed Assets | 2,122,635.16 |
| 32000 · Retained Earnings | 978,952.29 |
| Net Income | -436,670.86 |
| Total Equity | 2,664,916.59 |
| TOTAL LIABILITIES & EQUITY | <u>3,928,547.23</u> |

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

| | <u>Oct '23 - Mar 24</u> | <u>Annual Budget</u> | <u>% of Budget</u> |
|---|-------------------------|----------------------|--------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 4000 · GENERAL FUND REVENUE | | | |
| 4100 · Tax Revenue | | | |
| 4115 · Property Taxes | 627,542.18 | 517,826.30 | 121.19% |
| 4120 · Sales Tax Earned | 434,574.23 | 850,000.00 | 51.13% |
| 4130 · Mixed Beverages | 20,908.21 | 40,000.00 | 52.27% |
| Total 4100 · Tax Revenue | 1,083,024.62 | 1,407,826.30 | 76.93% |
| 4150 · Franchise Fees | | | |
| 4160 · Electric Franchise | 123,435.45 | 140,000.00 | 88.17% |
| 4165 · Telephone Franchise | 11,160.60 | 23,000.00 | 48.52% |
| 4170 · Waste Disposal Franchise Fee | 7,972.20 | 30,000.00 | 26.57% |
| 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 | 174,468.11 | 268,000.00 | 65.1% |
| 4200 · Licenses, Permits, and Fees | | | |
| 4210 · Sign Permit / Misc | 275.00 | 500.00 | 55.0% |
| 4215 · Service Fees (Burn) | 120.00 | 250.00 | 48.0% |
| 4216 · Service Fees (Itinerant Vendor) | 1,125.00 | 2,000.00 | 56.25% |
| 4230 · Building Permit Fees | 48,424.11 | 120,000.00 | 40.35% |
| 4260 · Certificate of Occupancy | 940.00 | 5,000.00 | 18.8% |
| 4270 · Contractor Registration | 3,430.00 | 12,000.00 | 28.58% |
| Total 4200 · Licenses, Permits, and Fees | 54,314.11 | 139,750.00 | 38.87% |
| 4300 · Service Fees | | | |
| 4310 · Subdiv/Plats/Waivers/Exceptions | 9,120.00 | 38,500.00 | 23.69% |
| 4315 · Zoning/Variances | 500.00 | 1,200.00 | 41.67% |
| 4320 · Pace Park Rental Fees | 582.00 | 3,500.00 | 16.63% |
| 4330 · LEOSE | 0.00 | 910.00 | 0.0% |
| 4340 · Crash Report Fees | 258.10 | 250.00 | 103.24% |
| Total 4300 · Service Fees | 10,460.10 | 44,360.00 | 23.58% |
| 4700 · Investment and other income | | | |
| 4780 · Interest Income | 9,965.75 | 9,300.00 | 107.16% |
| 4790 · Other Income | 75,099.01 | 50,000.00 | 150.2% |
| Total 4700 · Investment and other income | 85,064.76 | 59,300.00 | 143.45% |
| 4400 · Fines and Forfeitures | 32,375.76 | 62,500.00 | 51.8% |
| Total 4000 · GENERAL FUND REVENUE | 1,439,707.46 | 1,981,736.30 | 72.65% |
| Total Income | 1,439,707.46 | 1,981,736.30 | 72.65% |
| Expense | | | |
| GENERAL FUND EXPENDITURES | | | |
| 5000 · ADMINISTRATION DEPARTMENT | | | |
| 5100 · Personnel Services | | | |
| 5101 · Village Administrator Salary | 90,257.89 | 150,000.00 | 60.17% |

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

| | <u>Oct '23 - Mar 24</u> | <u>Annual Budget</u> | <u>% of Budget</u> |
|--|-------------------------|----------------------|--------------------|
| 5102 · City Secretary Salary | 24,033.46 | 74,500.00 | 32.26% |
| 5103 · Assistant Village Administrator | 37,036.50 | 80,080.00 | 46.25% |
| 5104 · Receptionist Salary | 2,692.50 | 21,000.00 | 12.82% |
| 5121 · Payroll Tax- MC Admin | 2,221.42 | 5,071.78 | 43.8% |
| 5122 · Payroll Tax- SS Admin | 9,498.50 | 21,686.23 | 43.8% |
| 5123 · Payroll Tax- TWC Admin | 281.75 | 45.00 | 626.11% |
| 5126 · TMRS Contributions- Admin | 15,043.22 | 23,567.29 | 63.83% |
| 5127 · Health Care- Admin | 9,484.59 | 37,013.82 | 25.62% |
| 5128 · Pay Comparability Adjustment | 2,000.00 | 2,000.00 | 100.0% |
| Total 5100 · Personnel Services | 192,549.83 | 414,964.12 | 46.4% |
| 5200 · Services | | | |
| 5201 · Meeting Expense | 632.03 | 250.00 | 252.81% |
| 5202 · Bell Co Health Svcs Contracts | 5,994.00 | 6,500.00 | 92.22% |
| 5203 · Printing Expense | 364.00 | 500.00 | 72.8% |
| 5204 · Telephone | 1,669.73 | 3,750.00 | 44.53% |
| 5205 · Equipment - Leased / Rented | 1,930.25 | 3,909.15 | 49.38% |
| 5206 · Interest Exp/Bank Fees | 533.69 | 750.00 | 71.16% |
| 5207 · BELLCAD | 10,214.84 | 12,100.00 | 84.42% |
| 5214 · Utilities | 3,494.16 | 6,126.12 | 57.04% |
| 5215 · Janitorial | 1,422.00 | 2,844.00 | 50.0% |
| Total 5200 · Services | 26,254.70 | 36,729.27 | 71.48% |
| 5216 · Professional Fees | | | |
| 5216-3 · Profess Fees - Accounting | 36,150.00 | 52,100.00 | 69.39% |
| 5216-4 · Profess Fees - Inspections | 30,950.70 | 98,407.99 | 31.45% |
| 5216-5 · Profess. Fees - Legal | 35,066.61 | 42,500.00 | 82.51% |
| Total 5216 · Professional Fees | 102,167.31 | 193,007.99 | 52.93% |
| 5300 · Other Services & Charges | | | |
| 5301 · Election Expenses | 0.00 | 4,650.00 | 0.0% |
| 5304 · Office Supplies | 1,806.28 | 4,000.00 | 45.16% |
| 5305 · Postage | 630.94 | 3,000.00 | 21.03% |
| 5306 · Building Supplies | 0.00 | 250.00 | 0.0% |
| 5307 · Building & Equipment - R & M | 629.50 | 1,500.00 | 41.97% |
| 5309 · Website | 2,783.34 | 3,100.00 | 89.79% |
| 5310 · Public Notices | 1,238.00 | 2,000.00 | 61.9% |
| 5311 · Insurance (TML Property & GL) | 49,948.74 | 50,000.00 | 99.9% |
| 5312 · Dues and Subscriptions | 1,158.15 | 2,500.00 | 46.33% |
| 5313 · Training & Travel | 50.00 | 500.00 | 10.0% |
| 5319 · Technology | 16,060.01 | 25,000.00 | 64.24% |
| 5320 · Special Projects | 36,137.03 | 65,833.20 | 54.89% |
| Total 5300 · Other Services & Charges | 110,441.99 | 162,333.20 | 68.03% |
| 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 March 2024

| | Oct '23 - Mar 24 | Annual Budget | % of Budget |
|---|-------------------|-------------------|---------------|
| Total 5400 · Capital Outlay | 0.00 | 4,000.00 | 0.0% |
| Total 5000 · ADMINISTRATION DEPARTMENT | 431,413.83 | 811,034.58 | 53.19% |
| 5500 · DEVELOPMENT SERVICES DEPARTMENT | | | |
| 5501 · Personnel Services | | | |
| 5502 · Permit Clerk Salary | 22,533.30 | 44,561.92 | 50.57% |
| 5503 · Payroll Tax- MC Dev Svcs | 326.73 | 646.15 | 50.57% |
| 5504 · Payroll Tax- SS Dev Svcs | 1,397.07 | 2,762.84 | 50.57% |
| 5505 · Payroll Tax- TWC Dev Svcs | 118.02 | 9.00 | 1,311.33% |
| 5506 · TMRS Contributions- Dev Svcs | 2,126.87 | 2,825.23 | 75.28% |
| 5507 · Health Care- Dev Svcs | 6,190.33 | 10,575.44 | 58.54% |
| Total 5501 · Personnel Services | 32,692.32 | 61,380.58 | 53.26% |
| 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 | 15,852.26 | 30,000.00 | 52.84% |
| 5702 · Zoning/Annexation | 1,087.50 | 5,000.00 | 21.75% |
| 5703 · Engineering- Plat Review | 32,082.45 | 35,000.00 | 91.66% |
| Total 5700 · Professional Fees | 49,022.21 | 70,000.00 | 70.03% |
| Total 5500 · DEVELOPMENT SERVICES DEPARTMENT | 81,714.53 | 131,880.58 | 61.96% |
| 6000 · PUBLIC SAFETY DEPARTMENT | | | |
| 6200 · Police Department | | | |
| 6201 · Personnel Services | | | |
| 6202 · Salary - Chief of Police | 51,278.50 | 103,000.00 | 49.79% |
| 6203 · Salary- Sergeant | 35,584.00 | 66,560.00 | 53.46% |
| 6204 · Salary / Wages - Officers | 128,902.30 | 334,600.00 | 38.52% |
| 6205 · Officers - Overtime | 7,720.42 | 10,000.00 | 77.2% |
| 6206 · Longevity & Certif Pay | 3,853.80 | 10,915.08 | 35.31% |
| 6207 · Payroll Tax- MC PD | 3,254.10 | 7,613.59 | 42.74% |
| 6208 · Payroll Tax- SS PD | 13,914.11 | 32,554.65 | 42.74% |
| 6209 · Payroll Tax- TWC PD | 787.02 | 90.00 | 874.47% |
| 6210 · TMRS Contributions- PD | 21,651.90 | 33,289.76 | 65.04% |
| 6211 · Health Care- PD | 46,354.69 | 84,603.52 | 54.79% |
| Total 6201 · Personnel Services | 313,300.84 | 683,226.60 | 45.86% |
| 6212 · Services | | | |
| 6213 · Telephone | 3,714.33 | 11,333.00 | 32.77% |
| 6214 · Utilities | 2,266.77 | 4,000.00 | 56.67% |
| 6215 · Janitorial | 900.00 | 1,800.00 | 50.0% |
| 6215.1 · Technology- PD | 555.44 | 50,000.00 | 1.11% |
| Total 6212 · Services | 7,436.54 | 67,133.00 | 11.08% |
| 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 March 2024

| | <u>Oct '23 - Mar 24</u> | <u>Annual Budget</u> | <u>% of Budget</u> |
|--|-------------------------|----------------------|--------------------|
| 6218 · Crime Prevention Supplies | 0.00 | 3,000.00 | 0.0% |
| 6219 · Auto Expenses | 15,012.42 | 42,500.00 | 35.32% |
| 6220 · Supplies | 1,670.82 | 8,000.00 | 20.89% |
| 6221 · Equipment Maintenance & Repair | 0.00 | 1,000.00 | 0.0% |
| 6222 · Building R & M | 0.00 | 500.00 | 0.0% |
| 6223 · Dues & Subscriptions | 5,912.50 | 8,500.00 | 69.56% |
| 6224 · Animal Control | 0.00 | 2,500.00 | 0.0% |
| 6224.1 · Travel & Training | 1,775.42 | 1,500.00 | 118.36% |
| Total 6216 · Other Services & Charges | 25,668.50 | 69,500.00 | 36.93% |
| 6225 · Police - Capital Outlay | | | |
| 6226 · Capital Outlay- PD Vehicles | 91,861.16 | 97,045.05 | 94.66% |
| 6227 · Capital Outlay- PD Equipment | 19,020.03 | 12,500.00 | 152.16% |
| 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 | 110,881.19 | 129,545.05 | 85.59% |
| Total 6200 · Police Department | 457,287.07 | 949,404.65 | 48.17% |
| 6500 · Municipal Court | | | |
| 6550 · Professional Fees | | | |
| 6551 · Judicial Services | 4,800.00 | 11,000.00 | 43.64% |
| 6552 · Prosecutor | 6,596.86 | 18,900.00 | 34.9% |
| Total 6550 · Professional Fees | 11,396.86 | 29,900.00 | 38.12% |
| 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 | 11,561.86 | 33,650.00 | 34.36% |
| Total 6000 · PUBLIC SAFETY DEPARTMENT | 468,848.93 | 983,054.65 | 47.69% |
| 7000 · PUBLIC WORKS DEPARTMENT | | | |
| 7001 · Personnel Services | | | |
| 7002 · Wages- Maintenance Worker | 18,085.60 | 36,168.70 | 50.0% |
| 7004 · Maintenance Worker- Overtime | 260.90 | 2,500.00 | 10.44% |
| 7005 · Payroll Tax- MC Maint | 266.03 | 560.70 | 47.45% |
| 7006 · Payroll Tax- SS Maint | 1,137.49 | 2,397.46 | 47.45% |
| 7007 · Payroll Tax- TWC Maint | 115.98 | 9.00 | 1,288.67% |
| 7008 · TMRS Contributions- Maint | 1,733.14 | 2,451.60 | 70.69% |
| 7009 · Healthcare- Maintenance | 5,995.38 | 10,575.44 | 56.69% |
| Total 7001 · Personnel Services | 27,594.52 | 54,662.90 | 50.48% |
| 7015 · Other Services & Charges | | | |
| 7016 · Maint- Uniforms and Boots | 0.00 | 1,500.00 | 0.0% |
| 7017 · Telephone | 265.80 | 1,500.00 | 17.72% |
| Total 7015 · Other Services & Charges | 265.80 | 3,000.00 | 8.86% |

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

| | <u>Oct '23 - Mar 24</u> | <u>Annual Budget</u> | <u>% of Budget</u> |
|--|-------------------------|----------------------|--------------------|
| Total 7000 · PUBLIC WORKS DEPARTMENT | 27,860.32 | 57,662.90 | 48.32% |
| 8000 · PARKS DEPARTMENT | | | |
| 8001 · Services | | | |
| 8002 · Utilities | 5,448.22 | 2,500.00 | 217.93% |
| Total 8001 · Services | 5,448.22 | 2,500.00 | 217.93% |
| 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 | 11,698.22 | 45,000.00 | 26.0% |
| 9000 · STREET DEPARTMENT | | | |
| 9001 · Other Services & Charges | | | |
| 9002 · Contract Services | 31,272.43 | 110,000.00 | 28.43% |
| 9003 · Signage | 0.00 | 5,000.00 | 0.0% |
| 9004 · Auto Expense | 303.08 | 500.00 | 60.62% |
| 9006 · Street Supplies | 7,442.90 | 7,500.00 | 99.24% |
| Total 9001 · Other Services & Charges | 39,018.41 | 123,000.00 | 31.72% |
| 9050 · Services | | | |
| 9051 · Utilities | 10,015.14 | 25,000.00 | 40.06% |
| Total 9050 · Services | 10,015.14 | 25,000.00 | 40.06% |
| 9500 · Capital Outlay | | | |
| 9501 · Capital Outlay- Streets | 275,653.55 | 200,000.00 | 137.83% |
| 9503 · Capital Outlay- Other | 26,273.50 | | |
| Total 9500 · Capital Outlay | 301,927.05 | 200,000.00 | 150.96% |
| Total 9000 · STREET DEPARTMENT | 350,960.60 | 348,000.00 | 100.85% |
| Total GENERAL FUND EXPENDITURES | 1,372,496.43 | 2,376,632.71 | 57.75% |
| Total Expense | 1,372,496.43 | 2,376,632.71 | 57.75% |
| Net Ordinary Income | 67,211.03 | -394,896.41 | -17.02% |
| 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 | 503,881.89 | | |
| Total 98000 · Transfers Out | 503,881.89 | | |
| Total Other Expense | 503,881.89 | | |
| Net Other Income | -503,881.89 | 394,896.41 | -127.6% |
| Net Income | -436,670.86 | 0.00 | 100.0% |

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

| Date | Num | Name | Memo | Amount |
|------------|-------|---|--|--------------------------|
| 03/01/2024 | Draft | Cirro Energy | Utilities: Electric | 12.32 |
| 03/01/2024 | Draft | Cirro Energy | Utilities: Electric | 566.90 |
| 03/01/2024 | Draft | Cirro Energy | Utilities: Electric | 434.06 |
| 03/01/2024 | Draft | Cirro Energy | Utilities: Electric | 28.09 |
| 03/01/2024 | Draft | Cirro Energy | Utilities: Electric | 93.93 |
| 03/01/2024 | Draft | Cirro Energy | Utilities: Electric | 26.85 |
| 03/01/2024 | Draft | Cirro Energy | Utilities: Electric | 14.45 |
| 03/01/2024 | Draft | Cirro Energy | Utilities: Electric | 1,076.85 |
| 03/01/2024 | Draft | Cirro Energy | Utilities: Electric | 45.75 |
| 03/01/2024 | Draft | Cirro Energy | Utilities: Electric | 47.71 |
| 03/04/2024 | 4931 | Blacksmith Ventures, LLC | Street Improvements-Center Circle Overlay | 193,536.85 |
| 03/04/2024 | 4932 | Kelly Wisniewski | Contract Labor- 20 Hours, \$15/hr | 300.00 |
| 03/04/2024 | Draft | Cirro Energy | Utilities: Electric | 76.10 |
| 03/07/2024 | 4943 | Albert Lilly | Refund Citation Overpayment | 43.00 |
| 03/07/2024 | 4933 | Bureau Veritas | Inspection Services | 1,653.46 |
| 03/07/2024 | 4935 | Government Finance Officers Association | Membership: Manuel De La Rosa | 225.00 |
| 03/07/2024 | 4936 | Jason Deckman | Website Update: Staff & Official Photos | 250.00 |
| 03/07/2024 | 4937 | Kristi Stegall | Professional Fees: Accounting February 2024 | 4,200.00 |
| 03/07/2024 | 4938 | M&D Business Services | Logo Envelopes, Business Cards (Bean) | 322.00 |
| 03/07/2024 | 4939 | R.K. Bass Electric | Electrical Repairs at 301 N Stagecoach | 629.50 |
| 03/07/2024 | 4940 | Verizon Wireless | Village Cell Phones | 604.23 |
| 03/07/2024 | 4944 | Extraco Technology | Monthly IT Support, New PC- Administrator | 4,792.50 |
| 03/08/2024 | 4941 | American National Leasing Company | Lease Payment 2020 Chev Tahoe | 9,378.12 |
| 03/08/2024 | 4942 | American National Leasing Company | Lease Payment 2020 Chev Tahoe | 9,064.99 |
| 03/11/2024 | 4945 | Fuelman | Fuel Purchases | 1,437.71 |
| 03/11/2024 | 4946 | Grande Communications Network LLC | Telephone/Internet | 224.58 |
| 03/11/2024 | 4947 | InHouse Systems, Inc. | Alarm System Monitoring- PD- March 2024 | 19.95 |
| 03/11/2024 | 4948 | Keith's Ace Hardware | R&M Supplies | 2,247.63 |
| 03/11/2024 | 4949 | Tax Appraisal District Of Bell County | 3rd QTR 2024 Taxing Unit Fee | 5,107.42 |
| 03/11/2024 | Draft | Cirro Energy | Utilities: Electric | 29.34 |
| 03/13/2024 | 4950 | Bickerstaff Heath Delgado Acosta LLP | Professional Services- Legal | 5,902.00 |
| 03/13/2024 | 4951 | Royal Vista, Incorporated | Stagecoach Circle Drainage Improvements | 229,590.00 |
| 03/17/2024 | Draft | Guardian | Employee Dental/Vision Premiums | 472.35 |
| 03/18/2024 | 4952 | Firestone | PD Vehicle R&M | 5.95 |
| 03/18/2024 | 4953 | The Aegis Group, Inc. | Retainer- Appraisal: Sanctuary East PID, Improvement Area #1 | 9,000.00 |
| 03/19/2024 | Draft | Blue Cross and Blue Shield of Texas | Employee Health Care Monthly Premiums- April '24 | 11,671.94 |
| 03/20/2024 | Draft | Standard Insurance Company RC | Employee Life/AD&D | 504.64 |
| 03/21/2024 | 4955 | Blacksmith Ventures, LLC | Street Improvements-Center Circle Overlay: Retainage | 10,186.15 |
| 03/21/2024 | 4956 | Salado Village Voice Newspaper | Public Notices | 255.00 |
| 03/25/2024 | 4957 | Card Service Center | February Credit Card Transactions | 3,167.99 |
| 03/25/2024 | 4958 | Clifford Lee Coleman | Judicial Services for March 2024 | 800.00 |
| 03/25/2024 | 4959 | FP Mailing Solutions | Postage | 138.93 |
| 03/25/2024 | 4960 | Grande Communications Network LLC | PD Telephone and Internet | 200.19 |
| 03/25/2024 | 4961 | Kelly Wisniewski | Contract Labor- 21 Hours, \$15/hr | 315.00 |
| 03/25/2024 | 4962 | MRB Group | Professional Fees: Engineering | 32,248.03 |
| 03/25/2024 | 4963 | Xerox Financial Services | Copier Lease Payment- April '24 | 275.75 |
| 03/28/2024 | 4954 | TxTag | Toll Fees | 4.35 |
| 03/28/2024 | 4964 | Jani-King of Austin | April 2024 Contracted Services | 387.00 |
| 03/28/2024 | 4965 | MCCi, LLC | Laserfiche Cloud and Support Annual Subscription Renewal | 2,064.00 |
| | | | | <u>543,678.56</u> |
| | | | | <u>543,678.56</u> |

Village of Salado, Hotel-Motel Fund

04/10/24

Balance Sheet

Accrual Basis

As of March 31, 2024

| | <u>Mar 31, 24</u> |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1005 · Horizon Operating xxx0314 | 309,225.31 |
| Total Checking/Savings | 309,225.31 |
| Other Current Assets | |
| 1200 · AR Taxes | 33,828.90 |
| 1100 · Investments | |
| 1120 · TexPool | 5,679.27 |
| Total 1100 · Investments | 5,679.27 |
| 1500 · Petty Cash | 100.00 |
| Total Other Current Assets | 39,608.17 |
| Total Current Assets | 348,833.48 |
| TOTAL ASSETS | 348,833.48 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | -692.00 |
| 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 | 20,216.98 |
| Total 2200 · Due To Other Funds | 20,216.98 |
| Total Other Current Liabilities | 28,872.66 |
| Total Current Liabilities | 28,180.66 |
| Total Liabilities | 28,180.66 |
| Equity | |
| 32000 · Retained Earnings | 339,501.67 |
| Net Income | -18,848.85 |
| Total Equity | 320,652.82 |
| TOTAL LIABILITIES & EQUITY | 348,833.48 |

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

| | <u>Oct '23 - Mar 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 | 122,876.53 | 260,000.00 | 47.26% |
| 4300 · Other Income | 1,797.75 | | |
| Total 4000 · HOT FUND REVENUE | <u>124,674.28</u> | <u>264,000.00</u> | <u>47.23%</u> |
| Total Income | 124,674.28 | 264,000.00 | 47.23% |
| Expense | | | |
| 5000 · HOT FUND EXPENDITURES | | | |
| 5001 · Personnel Services | | | |
| 5002 · Salary- Marketing Specialist | 32,110.64 | 54,335.00 | 59.1% |
| 5003 · Wages- Visitors Ctr Coordinator | 19,836.96 | 36,056.59 | 55.02% |
| 5004 · Payroll Tax- MC | 704.67 | 1,310.68 | 53.76% |
| 5005 · Payroll Tax- SS | 3,013.04 | 5,604.28 | 53.76% |
| 5006 · Payroll Tax- TWC | 237.05 | 18.00 | 1,316.94% |
| 5007 · TMRS Contribution | 4,663.39 | 5,730.83 | 81.37% |
| 5008 · Health Care | 15,755.88 | 21,150.88 | 74.49% |
| Total 5001 · Personnel Services | <u>76,321.63</u> | <u>124,206.26</u> | <u>61.45%</u> |
| 5050 · Other Charges & Services | | | |
| 5051 · Lease- Visitors Center | 9,102.00 | 18,204.00 | 50.0% |
| 5052 · Marketing | 44,684.48 | 100,000.00 | 44.68% |
| 5053 · Office Supplies | 161.34 | 500.00 | 32.27% |
| 5054 · Arts- Cultural District | 6,000.00 | 20,000.00 | 30.0% |
| 5054.1 · Music Friendly Program | 1,254.84 | 10,000.00 | 12.55% |
| 5055 · Printing | 42.00 | 3,500.00 | 1.2% |
| 5056 · Postage | 28.48 | 1,500.00 | 1.9% |
| 5057 · Dues & Subscriptions | 2,970.00 | 2,500.00 | 118.8% |
| 5058 · Travel & Training | 501.20 | 5,000.00 | 10.02% |
| 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 | <u>64,744.34</u> | <u>172,204.00</u> | <u>37.6%</u> |
| 5100 · Capital Outlay | | | |
| 5110 · Capital Outlay- Equipment | 2,457.16 | 4,000.00 | 61.43% |
| Total 5100 · Capital Outlay | <u>2,457.16</u> | <u>4,000.00</u> | <u>61.43%</u> |
| Total 5000 · HOT FUND EXPENDITURES | <u>143,523.13</u> | <u>300,410.26</u> | <u>47.78%</u> |
| Total Expense | 143,523.13 | 300,410.26 | 47.78% |
| Net Ordinary Income | -18,848.85 | -36,410.26 | 51.77% |
| 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 | 0.00 | 36,410.26 | 0.0% |
| Net Income | <u><u>-18,848.85</u></u> | <u><u>0.00</u></u> | <u><u>100.0%</u></u> |

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

| Date | Num | Name | Memo | Amount |
|-------------|------------|----------------------------|---|-------------------------|
| 03/11/2024 | 1933 | Jason Deckman | Photos- Clydesdales on Main Street | 150.00 |
| 03/11/2024 | 1934 | Liz Patranella | Copywriting Services- Press Release: Make Music Day | 200.00 |
| 03/11/2024 | 1935 | Visit Widget LLC | Website Hosting and Support | 1,227.00 |
| 03/18/2024 | 1936 | Primary Media | Billboard | 875.00 |
| 03/21/2024 | 1937 | 4imprint, Inc. | Marketing Materials | 2,624.08 |
| 03/21/2024 | 1938 | AJR Media Group | TourTexas.com Destination Content Plan- Renewal | 4,476.00 |
| 03/25/2024 | 1939 | Salado Chamber of Commerce | Tourism Lease at Visitor's Center | 1,517.00 |
| | | | | <u>11,069.08</u> |
| | | | | <u>11,069.08</u> |

Village of Salado- 400 Wastewater System Revenue

04/10/24

Balance Sheet

Accrual Basis

As of March 31, 2024

| | <u>Mar 31, 24</u> |
|--|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | 41,025.45 |
| Accounts Receivable | 20,669.59 |
| 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>64,598.56</u> |
| TOTAL ASSETS | <u>64,598.56</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 40.86 |
| Other Current Liabilities | |
| Accrued Interest | 11,843.00 |
| Due to General Fund | <u>526,670.62</u> |
| Total Other Current Liabilities | <u>538,513.62</u> |
| Total Current Liabilities | <u>538,554.48</u> |
| Total Liabilities | 538,554.48 |
| Equity | |
| Retained Earnings | -343,690.15 |
| Net Income | <u>-130,265.77</u> |
| Total Equity | <u>-473,955.92</u> |
| TOTAL LIABILITIES & EQUITY | <u>64,598.56</u> |

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

| | <u>Oct '23 - Mar 24</u> | <u>Annual Budget</u> | <u>% of Budget</u> |
|--------------------------------|---------------------------|------------------------|--------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| Monthly Service Fees | 122,272.96 | 307,141.92 | 39.81% |
| Interest Income | 180.49 | 40.00 | 451.23% |
| Total Income | <u>122,453.45</u> | <u>307,181.92</u> | <u>39.86%</u> |
| Expense | | | |
| Misc | 1,370.00 | 1,460.00 | 93.84% |
| Maintenance Contractor | 103,361.22 | 182,401.62 | 56.67% |
| Professional Fees- Engineering | 31,770.74 | 5,000.00 | 635.42% |
| 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 | 54,626.41 | 61,950.00 | 88.18% |
| Utilities- Water | 677.16 | 2,100.00 | 32.25% |
| Total Utilities | <u>55,303.57</u> | <u>64,050.00</u> | <u>86.34%</u> |
| Capital Outlay- GIS Map | 39,495.50 | 31,000.00 | 127.41% |
| Total Expense | <u>252,719.22</u> | <u>332,661.62</u> | <u>75.97%</u> |
| Net Ordinary Income | <u>-130,265.77</u> | <u>-25,479.70</u> | <u>511.25%</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>-130,265.77</u></u> | <u><u>5,520.30</u></u> | <u><u>-2,359.76%</u></u> |

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

| Date | Num | Name | Memo | Amount |
|------------|--------|---------------------------------|---|-------------------------|
| 03/04/2024 | Draft | Cirro- USR Electrical | Cirro Electric- Waste Water 1414 Royal St. Lift Station | 60.62 |
| 03/07/2024 | 100330 | Salado Water Supply Corporation | Data for Annual Rate Calculations | 1,370.00 |
| 03/11/2024 | 100332 | Frontier Utilities | Electric Service at 401 S Stagecoach Road Well | 31.11 |
| 03/25/2024 | Draft | Cirro- USR Electrical | Cirro Electric- Waste Water Facilities Accounts | 625.86 |
| 03/28/2024 | 100333 | CH2MHILL OMI | Contracted Services- April 2024 | 14,765.89 |
| | | | | <u>16,853.48</u> |
| | | | | <u>16,853.48</u> |

Village of Salado- 500 Wastewater Customer Deposits

Balance Sheet

As of March 31, 2024

| | <u>Mar 31, 24</u> |
|--|-------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | 13,613.80 |
| Other Current Assets | |
| Due to/from Other Funds | <u>200.00</u> |
| Total Other Current Assets | <u>200.00</u> |
| Total Current Assets | <u>13,813.80</u> |
| TOTAL ASSETS | <u>13,813.80</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| Wastewater Customer Deposits | <u>13,830.00</u> |
| Total Other Current Liabilities | <u>13,830.00</u> |
| Total Current Liabilities | <u>13,830.00</u> |
| Total Liabilities | 13,830.00 |
| Equity | |
| Retained Earnings | -81.39 |
| Net Income | <u>65.19</u> |
| Total Equity | <u>-16.20</u> |
| TOTAL LIABILITIES & EQUITY | <u>13,813.80</u> |

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2023 through March 2024

| | <u>Oct '23 - Mar 24</u> |
|-------------------------|-------------------------|
| Ordinary Income/Expense | |
| Income | |
| Interest Income | 65.19 |
| Total Income | 65.19 |
| Net Ordinary Income | 65.19 |
| Net Income | <u><u>65.19</u></u> |

Village of Salado- 500 Wastewater Customer Deposits
Check Listing
As of March 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

04/10/24

Balance Sheet

Accrual Basis

As of March 31, 2024

| | <u>Mar 31, 24</u> |
|--|-----------------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1002 · Horizon Bond Disbursement x8630 | 58,113.26 |
| 1003 · Horizon '18 Bond Proceeds x9230 | 320,799.59 |
| 1004 · Impact Fees Horizon x8444 | 16,293.15 |
| Total Checking/Savings | <u>395,206.00</u> |
| Total Current Assets | 395,206.00 |
| 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>10,071,129.14</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 | -41,617.30 |
| Total Equity | <u>2,531,334.79</u> |
| TOTAL LIABILITIES & EQUITY | <u>10,071,129.14</u> |

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2023 through March 2024

| | <u>Oct '23 - Mar 24</u> |
|------------------------------|-------------------------------|
| Ordinary Income/Expense | |
| Income | |
| 4400 · Impact Fee Revenue | 52,291.00 |
| 4100 · Interest Income | 2,082.70 |
| | <hr/> |
| Total Income | 54,373.70 |
| Expense | |
| 6100 · Return of Impact Fees | 95,991.00 |
| | <hr/> |
| Total Expense | 95,991.00 |
| Net Ordinary Income | <hr/> -41,617.30 |
| Net Income | <hr/> -41,617.30 <hr/> |

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of March 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

04/10/24

Balance Sheet

Accrual Basis

As of March 31, 2024

| | <u>Mar 31, 24</u> |
|--|-------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| 1001 · Horizon xxxx7846 | 820,576.18 |
| Total Checking/Savings | 820,576.18 |
| Other Current Assets | |
| 1215 · Property Tax Receivable | 20,365.88 |
| Total Other Current Assets | 20,365.88 |
| Total Current Assets | 840,942.06 |
| TOTAL ASSETS | 840,942.06 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Other Current Liabilities | |
| 2704 · Deferred Revenue- Ad Valorem | 18,072.09 |
| Total Other Current Liabilities | 18,072.09 |
| Total Current Liabilities | 18,072.09 |
| Total Liabilities | 18,072.09 |
| Equity | |
| 32000 · Unrestricted Net Assets | 123,025.58 |
| Net Income | 699,844.39 |
| Total Equity | 822,869.97 |
| TOTAL LIABILITIES & EQUITY | 840,942.06 |

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

| | <u>Oct '23 - Mar 24</u> | <u>Annual Budget</u> | <u>% of Budget</u> |
|------------------------------------|--------------------------|------------------------|--------------------------|
| Ordinary Income/Expense | | | |
| Income | | | |
| 4000 · Property Tax Revenue | 760,658.64 | 702,120.00 | 108.34% |
| 4100 · Interest Income | 10,245.75 | 3,400.00 | 301.35% |
| Total Income | <u>770,904.39</u> | <u>705,520.00</u> | <u>109.27%</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>699,844.39</u> | <u>3,400.00</u> | <u>20,583.66%</u> |
| Net Income | <u><u>699,844.39</u></u> | <u><u>3,400.00</u></u> | <u><u>20,583.66%</u></u> |

Village of Salado - 300 Interest and Sinking Fund

Check Listing

As of March 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> |