

## Village of Salado-General Fund

05/11/23

## Balance Sheet

Accrual Basis

As of April 30, 2023

	<u>Apr 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Horizon GF Operating xxx8101	2,117,134.08
1003 · Horizon Payroll xxx9962	50,042.51
1004 · Horizon Forfeiture xxx3514	6,451.19
1006 · Horizonx1297AllAbilitiesPlaygro	502,929.82
1099 · Petty Cash	100.00
<b>Total Checking/Savings</b>	<u>2,676,657.60</u>
<b>Other Current Assets</b>	
1100 · Investments	
1120 · TexPool	4,519.65
<b>Total 1100 · Investments</b>	<u>4,519.65</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	527.64
1215 · Property Tax Receivable	12,002.45
1217 · Franchise Fee Receivable	44,222.72
1218 · Sales Tax Receivable	135,338.58
1219 · Mixed Beverage Receivable	6,562.39
<b>Total 1200 · Other receivables</b>	<u>198,653.78</u>
1205 · Due To/From Other Funds	
1224 · Due From WW Operations	334,863.26
1206 · Due From Fund 200 - Hotel/Motel	11,298.62
<b>Total 1205 · Due To/From Other Funds</b>	<u>346,161.88</u>
<b>Total Other Current Assets</b>	<u>549,335.31</u>
<b>Total Current Assets</b>	<u>3,225,992.91</u>
<b>Fixed Assets</b>	
1700 · Land	45,576.83
1705 · Building	384,593.71
1730 · Machinery & Equipment	408,074.74
1740 · Infrastructure	1,205,093.09
1799 · Accumulated Depreciation	-847,140.00
<b>Total Fixed Assets</b>	<u>1,196,198.37</u>
<b>Other Assets</b>	
1800 · Construction in Progress	39,088.70
<b>Total Other Assets</b>	<u>39,088.70</u>
<b>TOTAL ASSETS</b>	<b><u><u>4,461,279.98</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	62,179.97
<b>Other Current Liabilities</b>	
2050 · Accrued Wages	13,577.67
2100 · Payroll Liabilities	11,110.53
2200 · Due to other funds	
2201 · Due to I&S	74,994.01
<b>Total 2200 · Due to other funds</b>	<u>74,994.01</u>
2300 · Unearned ARPA Grant Revenue	588,413.30
2301 · Escrow- Subdivision	945,625.08

## Village of Salado-General Fund

## Balance Sheet

As of April 30, 2023

	<u>Apr 30, 23</u>
2700 · Deferred Revenue	
2704 · Deferred Revenue - Ad Valorem	10,908.02
<b>Total 2700 · Deferred Revenue</b>	<b>10,908.02</b>
2899 · Reserved-LTPDF TruancyPrevFund	1,964.22
2900 · Reserved- Security Fee	3,549.29
2861 · Reserved Child Safety Fee	4,222.01
2862 · Reserved- Technology Fund	6,873.20
<b>Total Other Current Liabilities</b>	<b>1,661,237.33</b>
<b>Total Current Liabilities</b>	<b>1,723,417.30</b>
<b>Total Liabilities</b>	<b>1,723,417.30</b>
<b>Equity</b>	
3120 · Restricted for Playground	26,460.43
3110 · Investments in Fixed Assets	1,235,287.07
32000 · Retained Earnings	950,352.27
Net Income	525,762.91
<b>Total Equity</b>	<b>2,737,862.68</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>4,461,279.98</u></b>

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

**Current Assets:**

Cash and Cash Equivalents	\$ 2,676,657.60
Investments	\$ 4,519.65
Receivables	\$ 544,815.66
<b>Total Current Assets</b>	<b>\$ 3,225,992.91</b>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ 62,179.97
Payroll Liabilities	\$ 11,110.53
Intergovernmental Payable	\$ 74,994.01
Deferred Revenues	\$ 1,544,946.40
Accrued Wages & Expenses	\$ 13,577.67
<b>Total Liabilities</b>	<b>\$ 1,706,808.58</b>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 43,069.15
Committed Fund Balances	
Public Works	\$ 590,446.07
Future Grant Matches	\$ 369,028.80
Wastewater Operations	\$ 516,640.31
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<b>\$ 1,519,184.33</b>

<b>Total Liabilities and Fund Balances</b>	<b>\$ 3,225,992.91</b>
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**Village of Salado-General Fund**  
**Profit & Loss Budget Performance**  
April 2023

	Apr 23	Oct '22 - Apr 23	Annual Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · GENERAL FUND REVENUE</b>				
<b>4100 · Tax Revenue</b>				
4115 · Property Taxes	5,568.99	496,748.74	475,000.00	104.58%
4120 · Sales Tax Earned	53,466.69	469,039.89	750,000.00	62.54%
4130 · Mixed Beverages	3,672.25	22,189.75	35,000.00	63.4%
<b>Total 4100 · Tax Revenue</b>	<b>62,707.93</b>	<b>987,978.38</b>	<b>1,260,000.00</b>	<b>78.41%</b>
<b>4150 · Franchise Fees</b>				
4160 · Electric Franchise	1,516.31	124,101.69	135,000.00	91.93%
4165 · Telephone Franchise	0.00	5,696.87	21,000.00	27.13%
4170 · Waste Disposal Franchise Fee	0.00	10,252.57	21,000.00	48.82%
4175 · Cable Franchise	0.00	14,208.86	28,875.00	49.21%
4180 · Water Franchise	7,689.68	42,502.97	39,327.00	108.08%
<b>Total 4150 · Franchise Fees</b>	<b>9,205.99</b>	<b>196,762.96</b>	<b>245,202.00</b>	<b>80.25%</b>
<b>4200 · Licenses, Permits, and Fees</b>				
4210 · Sign Permit / Misc	30.00	120.00	500.00	24.0%
4215 · Service Fees (Burn)	0.00	255.00	500.00	51.0%
4216 · Service Fees (Itinerant Vendor)	150.00	650.00	1,650.00	39.39%
4230 · Building Permit Fees	8,360.17	108,448.22	100,000.00	108.45%
4260 · Certificate of Occupancy	270.00	720.00	2,500.00	28.8%
4270 · Contractor Registration	965.00	4,310.00	10,000.00	43.1%
<b>Total 4200 · Licenses, Permits, and Fees</b>	<b>9,775.17</b>	<b>114,503.22</b>	<b>115,150.00</b>	<b>99.44%</b>
<b>4300 · Service Fees</b>				
4310 · Subdiv/Plats/Waivers/Exceptions	0.00	1,550.00	35,000.00	4.43%
4315 · Zoning/Variances	250.00	250.00	1,200.00	20.83%
4320 · Pace Park Rental Fees	300.00	1,628.00	3,500.00	46.51%
4330 · LEOSE	0.00	0.00	910.00	0.0%
4340 · Crash Report Fees	30.10	150.10	250.00	60.04%
<b>Total 4300 · Service Fees</b>	<b>580.10</b>	<b>3,578.10</b>	<b>40,860.00</b>	<b>8.76%</b>
<b>4700 · Investment and other income</b>				
4780 · Interest Income	2,132.86	11,894.00	9,200.00	129.28%
4790 · Other Income	3,329.95	493,527.65	200,000.00	246.76%
<b>Total 4700 · Investment and other income</b>	<b>5,462.81</b>	<b>505,421.65</b>	<b>209,200.00</b>	<b>241.6%</b>
<b>4400 · Fines and Forfeitures</b>	<b>3,270.00</b>	<b>14,754.56</b>	<b>60,000.00</b>	<b>24.59%</b>
<b>Total 4000 · GENERAL FUND REVENUE</b>	<b>91,002.00</b>	<b>1,822,998.87</b>	<b>1,930,412.00</b>	<b>94.44%</b>
<b>Total Income</b>	<b>91,002.00</b>	<b>1,822,998.87</b>	<b>1,930,412.00</b>	<b>94.44%</b>
<b>Expense</b>				
<b>GENERAL FUND EXPENDITURES</b>				
<b>5000 · ADMINISTRATION DEPARTMENT</b>				
<b>5100 · Personnel Services</b>				
5101 · Village Administrator Salary	9,677.06	72,577.95	125,802.14	57.69%
5102 · City Secretary Salary	0.00	37,635.95	69,435.18	54.2%
5103 · Assistant Village Administrator	5,085.58	36,468.85	66,950.00	54.47%

Village of Salado-General Fund  
Profit & Loss Budget Performance

April 2023

	Apr 23	Oct '22 - Apr 23	Annual Budget	% of Budget
5121 · Payroll Tax- MC Admin	226.20	2,135.96	3,801.72	56.18%
5122 · Payroll Tax- SS Admin	967.21	9,133.01	16,255.61	56.18%
5123 · Payroll Tax- TWC Admin	0.00	25.88	27.00	95.85%
5126 · TMRS Contributions- Admin	979.72	9,287.16	16,622.68	55.87%
5127 · Health Care- Admin	2,658.42	18,806.87	28,841.76	65.21%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
<b>Total 5100 · Personnel Services</b>	<b>19,594.19</b>	<b>186,071.63</b>	<b>329,736.09</b>	<b>56.43%</b>
<b>5200 · Services</b>				
5201 · Meeting Expense	0.00	92.09	250.00	36.84%
5202 · Bell Co Health Svcs Contracts	0.00	0.00	6,172.38	0.0%
5203 · Printing Expense	0.00	427.11	250.00	170.84%
5204 · Telephone	0.00	1,793.58	3,750.00	47.83%
5205 · Equipment - Leased / Rented	275.75	2,206.00	3,909.15	56.43%
5206 · Interest Exp/Bank Fees	39.18	543.34	650.00	83.59%
5207 · BELLCAD	0.00	4,590.16	10,500.00	43.72%
5214 · Utilities	449.53	3,520.84	5,100.00	69.04%
5215 · Janitorial	237.00	1,659.00	2,844.00	58.33%
<b>Total 5200 · Services</b>	<b>1,001.46</b>	<b>14,832.12</b>	<b>33,425.53</b>	<b>44.37%</b>
<b>5216 · Professional Fees</b>				
5216-3 · Profess Fees - Accounting	3,360.00	34,660.00	50,500.00	68.63%
5216-4 · Profess Fees - Inspections	5,912.14	54,253.77	75,000.00	72.34%
5216-5 · Profess. Fees - Legal	9,645.27	32,375.77	37,500.00	86.34%
<b>Total 5216 · Professional Fees</b>	<b>18,917.41</b>	<b>121,289.54</b>	<b>163,000.00</b>	<b>74.41%</b>
<b>5300 · Other Services &amp; Charges</b>				
5301 · Election Expenses	0.00	0.00	4,650.00	0.0%
5304 · Office Supplies	384.26	2,520.95	3,750.00	67.23%
5305 · Postage	548.64	2,445.25	2,750.00	88.92%
5306 · Building Supplies	0.00	0.00	250.00	0.0%
5307 · Building & Equipment - R & M	0.00	586.59	1,500.00	39.11%
5309 · Website	0.00	0.00	2,500.00	0.0%
5310 · Public Notices	0.00	1,166.00	3,000.00	38.87%
5311 · Insurance (TML Property & GL)	0.00	43,995.50	37,750.00	116.54%
5312 · Dues and Subscriptions	16.23	1,457.11	2,500.00	58.28%
5313 · Training & Travel	0.00	0.00	500.00	0.0%
5319 · Technology	372.50	11,107.88	20,000.00	55.54%
5320 · Special Projects	7,500.00	7,500.00	88,333.20	8.49%
<b>Total 5300 · Other Services &amp; Charges</b>	<b>8,821.63</b>	<b>70,779.28</b>	<b>167,483.20</b>	<b>42.26%</b>
<b>5400 · Capital Outlay</b>				
5401 · Equipment (IT)	0.00	0.00	2,500.00	0.0%
<b>Total 5400 · Capital Outlay</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>0.0%</b>
<b>Total 5000 · ADMINISTRATION DEPARTMENT</b>	<b>48,334.69</b>	<b>392,972.57</b>	<b>696,144.82</b>	<b>56.45%</b>
<b>5500 · DEVELOPMENT SERVICES DEPARTMENT</b>				
5501 · Personnel Services				
5502 · Director Salary	3,296.00	24,720.00	42,848.00	57.69%

## Village of Salado-General Fund Profit & Loss Budget Performance

April 2023

	Apr 23	Oct '22 - Apr 23	Annual Budget	% of Budget
5503 · Payroll Tax- MC Dev Svcs	47.79	358.44	621.30	57.69%
5504 · Payroll Tax- SS Dev Svcs	204.35	1,532.64	2,656.58	57.69%
5505 · Payroll Tax- TWC Dev Svcs	0.00	9.00	9.00	100.0%
5506 · TMRS Contributions- Dev Svcs	206.98	1,558.29	2,716.56	57.36%
5507 · Health Care- Dev Svcs	857.89	6,493.64	9,613.92	67.54%
<b>Total 5501 · Personnel Services</b>	<b>4,613.01</b>	<b>34,672.01</b>	<b>58,465.36</b>	<b>59.3%</b>
<b>5600 · Other Services &amp; Charges</b>				
5601 · Travel & Training	0.00	0.00	500.00	0.0%
<b>Total 5600 · Other Services &amp; Charges</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.0%</b>
<b>5700 · Professional Fees</b>				
5701 · General Engineering	6,315.00	16,752.36	12,500.00	134.02%
5703 · Engineering- Plat Review	1,070.00	9,420.00	35,000.00	26.91%
<b>Total 5700 · Professional Fees</b>	<b>7,385.00</b>	<b>26,172.36</b>	<b>47,500.00</b>	<b>55.1%</b>
<b>Total 5500 · DEVELOPMENT SERVICES DEPARTMENT</b>	<b>11,998.01</b>	<b>60,844.37</b>	<b>106,465.36</b>	<b>57.15%</b>
<b>6000 · PUBLIC SAFETY DEPARTMENT</b>				
<b>6001 · Fire Department</b>				
6003 · Burn Fees	0.00	0.00	500.00	0.0%
<b>Total 6001 · Fire Department</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>0.0%</b>
<b>6200 · Police Department</b>				
<b>6201 · Personnel Services</b>				
6202 · Salary - Chief of Police	13,699.00	54,402.00	81,406.05	66.83%
6203 · Salary- Sergeant	1,335.36	31,130.58	57,866.22	53.8%
6204 · Salary / Wages - Officers	17,348.85	127,372.47	316,539.57	40.24%
6205 · Officers - Overtime	1,402.36	13,046.21	7,000.00	186.37%
6206 · Longevity & Certif Pay	917.33	4,888.51	11,500.00	42.51%
6207 · Payroll Tax- MC PD	503.20	3,347.17	6,609.27	50.64%
6208 · Payroll Tax- SS PD	2,151.58	14,312.05	28,260.34	50.64%
6209 · Payroll Tax- TWC PD	0.00	72.08	72.00	100.11%
6210 · TMRS Contributions- PD	2,179.36	14,548.05	28,898.47	50.34%
6211 · Health Care- PD	5,310.95	41,137.58	75,487.17	54.5%
<b>Total 6201 · Personnel Services</b>	<b>44,847.99</b>	<b>304,256.70</b>	<b>613,639.09</b>	<b>49.58%</b>
<b>6212 · Services</b>				
6213 · Telephone	211.67	4,110.31	8,500.00	48.36%
6214 · Utilities	233.50	1,896.32	3,500.00	54.18%
6215 · Janitorial	150.00	1,050.00	1,800.00	58.33%
6215.1 · Technology- PD	36.00	13,870.55	30,000.00	46.24%
<b>Total 6212 · Services</b>	<b>631.17</b>	<b>20,927.18</b>	<b>43,800.00</b>	<b>47.78%</b>
<b>6216 · Other Services &amp; Charges</b>				
6217 · Ammunition	0.00	1,417.26	1,000.00	141.73%
6219 · Auto Expenses	282.49	19,359.34	30,000.00	64.53%
6220 · Supplies	1,291.12	8,842.21	6,000.00	147.37%
6221 · Equipment Maintenance & Repair	0.00	526.00	1,000.00	52.6%
6222 · Building R & M	0.00	0.00	500.00	0.0%
6223 · Dues & Subscriptions	0.00	6,138.90	8,140.00	75.42%

## Village of Salado-General Fund Profit & Loss Budget Performance

April 2023

	Apr 23	Oct '22 - Apr 23	Annual Budget	% of Budget
6224 · Animal Control	0.00	0.00	1,500.00	0.0%
<b>Total 6216 · Other Services &amp; Charges</b>	<b>1,573.61</b>	<b>36,283.71</b>	<b>48,140.00</b>	<b>75.37%</b>
6225 · Police - Capital Outlay				
6226 · Capital Outlay- PD Vehicles	0.00	20,326.00	96,108.00	21.15%
6227 · Capital Outlay- PD Equipment	0.00	18,270.03	17,000.00	107.47%
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	0.00	0.00	5,000.00	0.0%
6229 · Capital Outlay- IT	0.00	15,004.00	13,000.00	115.42%
<b>Total 6225 · Police - Capital Outlay</b>	<b>0.00</b>	<b>53,600.03</b>	<b>131,108.00</b>	<b>40.88%</b>
<b>Total 6200 · Police Department</b>	<b>47,052.77</b>	<b>415,067.62</b>	<b>836,687.09</b>	<b>49.61%</b>
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	800.00	5,600.00	9,600.00	58.33%
6552 · Prosecutor	616.60	8,043.26	12,000.00	67.03%
<b>Total 6550 · Professional Fees</b>	<b>1,416.60</b>	<b>13,643.26</b>	<b>21,600.00</b>	<b>63.16%</b>
6570 · Other Services & Charges				
6571 · Supplies	0.00	6.00	250.00	2.4%
6573 · Dues and Subscriptions	0.00	0.00	2,500.00	0.0%
6575 · Travel and Training	0.00	0.00	1,000.00	0.0%
<b>Total 6570 · Other Services &amp; Charges</b>	<b>0.00</b>	<b>6.00</b>	<b>3,750.00</b>	<b>0.16%</b>
<b>Total 6500 · Municipal Court</b>	<b>1,416.60</b>	<b>13,649.26</b>	<b>25,350.00</b>	<b>53.84%</b>
<b>Total 6000 · PUBLIC SAFETY DEPARTMENT</b>	<b>48,469.37</b>	<b>428,716.88</b>	<b>862,537.09</b>	<b>49.7%</b>
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,675.20	20,064.00	34,777.60	57.69%
7004 · Maintenance Worker- Overtime	0.00	0.00	2,000.00	0.0%
7005 · Payroll Tax- MC Maint	38.79	290.93	504.28	57.69%
7006 · Payroll Tax- SS Maint	165.86	1,243.97	2,156.21	57.69%
7007 · Payroll Tax- TWC Maint	0.00	9.00	9.00	100.0%
7008 · TMRS Contributions- Maint	168.00	1,264.80	2,204.90	57.36%
7009 · Healthcare- Maintenance	855.78	6,497.32	9,613.92	67.58%
<b>Total 7001 · Personnel Services</b>	<b>3,903.63</b>	<b>29,370.02</b>	<b>51,265.91</b>	<b>57.29%</b>
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	500.00	0.0%
7017 · Telephone	0.00	301.91	650.00	46.45%
<b>Total 7015 · Other Services &amp; Charges</b>	<b>0.00</b>	<b>301.91</b>	<b>1,150.00</b>	<b>26.25%</b>
<b>Total 7000 · PUBLIC WORKS DEPARTMENT</b>	<b>3,903.63</b>	<b>29,671.93</b>	<b>52,415.91</b>	<b>56.61%</b>
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	63.00	1,866.38	2,500.00	74.66%
<b>Total 8001 · Services</b>	<b>63.00</b>	<b>1,866.38</b>	<b>2,500.00</b>	<b>74.66%</b>
8010 · Other Services & Charges				
8011 · Supplies	0.00	60.00	3,500.00	1.71%
8014 · Contract Services	0.00	375.00	7,500.00	5.0%
<b>Total 8010 · Other Services &amp; Charges</b>	<b>0.00</b>	<b>435.00</b>	<b>11,000.00</b>	<b>3.96%</b>

## Village of Salado-General Fund Profit & Loss Budget Performance

April 2023

	Apr 23	Oct '22 - Apr 23	Annual Budget	% of Budget
8030 · Capital Outlay- Parks	0.00	0.00	55,000.00	0.0%
<b>Total 8000 · PARKS DEPARTMENT</b>	<b>63.00</b>	<b>2,301.38</b>	<b>68,500.00</b>	<b>3.36%</b>
<b>9000 · STREET DEPARTMENT</b>				
9001 · Other Services & Charges				
9002 · Contract Services	4,829.00	55,001.00	120,000.00	45.83%
9003 · Signage	0.00	2,184.18	5,000.00	43.68%
9004 · Auto Expense	69.00	69.00	500.00	13.8%
9006 · Street Supplies	7.07	7,042.82	5,000.00	140.86%
<b>Total 9001 · Other Services &amp; Charges</b>	<b>4,905.07</b>	<b>64,297.00</b>	<b>130,500.00</b>	<b>49.27%</b>
9050 · Services				
9051 · Utilities	1,325.08	11,116.88	25,000.00	44.47%
<b>Total 9050 · Services</b>	<b>1,325.08</b>	<b>11,116.88</b>	<b>25,000.00</b>	<b>44.47%</b>
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	31,625.90	286,292.38	200,000.00	143.15%
9503 · Capital Outlay- Other	4,583.00	4,583.00	7,000.00	65.47%
<b>Total 9500 · Capital Outlay</b>	<b>36,208.90</b>	<b>290,875.38</b>	<b>207,000.00</b>	<b>140.52%</b>
<b>Total 9000 · STREET DEPARTMENT</b>	<b>42,439.05</b>	<b>366,289.26</b>	<b>362,500.00</b>	<b>101.05%</b>
<b>Total GENERAL FUND EXPENDITURES</b>	<b>155,207.75</b>	<b>1,280,796.39</b>	<b>2,148,563.18</b>	<b>59.61%</b>
<b>Total Expense</b>	<b>155,207.75</b>	<b>1,280,796.39</b>	<b>2,148,563.18</b>	<b>59.61%</b>
<b>Net Ordinary Income</b>	<b>-64,205.75</b>	<b>542,202.48</b>	<b>-218,151.18</b>	<b>-248.54%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
97500 · Use of Fund Balance	0.00	0.00	218,151.18	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>218,151.18</b>	<b>0.0%</b>
<b>Other Expense</b>				
98000 · Transfers Out				
98007 · Xfer to All Abil. PG Fund	0.00	16,439.57		
<b>Total 98000 · Transfers Out</b>	<b>0.00</b>	<b>16,439.57</b>		
<b>Total Other Expense</b>	<b>0.00</b>	<b>16,439.57</b>		
<b>Net Other Income</b>	<b>0.00</b>	<b>-16,439.57</b>	<b>218,151.18</b>	<b>-7.54%</b>
<b>Net Income</b>	<b>-64,205.75</b>	<b>525,762.91</b>	<b>0.00</b>	<b>100.0%</b>



## Village of Salado-General Fund Bills Paid Listing

Date	Num	Name	As of April 30, 2023	Memo	Amount
04/03/2023	Draft	Cirro Energy		Utilities: Electric	26.52
04/03/2023	Draft	Cirro Energy		Utilities: Electric	57.95
04/03/2023	Draft	Cirro Energy		Utilities: Electric	86.85
04/03/2023	Draft	Cirro Energy		Utilities: Electric	144.79
04/03/2023	Draft	Cirro Energy		Utilities: Electric	325.64
04/03/2023	Draft	Cirro Energy		Utilities: Electric	39.41
04/03/2023	Draft	Cirro Energy		Utilities: Electric	41.73
04/03/2023	Draft	Cirro Energy		Utilities: Electric	10.79
04/03/2023	Draft	Cirro Energy		Utilities: Electric	13.69
04/03/2023	Draft	Cirro Energy		Utilities: Electric	1,034.76
04/03/2023	4564	Johnson Bros. Ford		PD Vehicle R&M	4,886.48
04/06/2023	4550	Bureau Veritas		Inspection Services	23,944.30
04/06/2023	4551	FP Mailing Solutions		Postage	115.77
04/06/2023	4552	Fuelman		Fuel Charges	1,109.13
04/06/2023	4553	Grande Communications Network LLC		PD Telephone and Internet	196.87
04/06/2023	4554	GT Distributors		PD Body Armour	950.00
04/06/2023	4555	Jani-King of Austin		April 2023 Contracted Services	387.00
04/06/2023	4556	Kristi Stegall		Professional Fees: Accounting March 2023	3,150.00
04/06/2023	4557	Lowe's		Supplies: Repairs & Maintenance	405.89
04/06/2023	4558	Salado Water Supply Corporation		Utilities: Water	471.23
04/06/2023	4559	Verizon Wireless		Village Cell Phones	552.14
04/06/2023	4560	Grande Communications Network LLC		Telephone/Internet	221.27
04/06/2023	4561	Kristi Stegall		Professional Fees: Accounting January 2023	3,360.00
04/06/2023	4562	Village Landscape & Design		Mowing	4,454.00
04/10/2023	Draft	Cirro Energy		Utilities: Electric	24.21
04/13/2023	4565	Village Landscape & Design		Mowing	1,749.00
04/21/2023	4580	Racquel Daniel		Refund Court Fines Paid Online to the Wrong Court	210.00
04/21/2023	4581	Crum, Heath R		Mileage Reimbursement	245.00
04/21/2023	4582	Dunshie, Christopher		Mileage Reimbursement	96.12
04/21/2023	4566	Badger Daylighting Corp		Culvert Flush	9,090.90
04/21/2023	4567	Card Service Center		March Credit Card Transactions	1,598.58
04/21/2023	4568	Central Texas Designs		Design Work- New City Hall, 1/3 Deposit	1,583.00
04/21/2023	4569	Clifford Lee Coleman		Judicial Services for April 2023	800.00
04/21/2023	4570	Eagle Disposal		Utilities: Waste Disposal	112.50
04/21/2023	4571	Grande Communications Network LLC		PD Telephone and Internet	211.67
04/21/2023	4572	Johnson Bros. Ford		PD Vehicle R&M	474.82
04/21/2023	4573	K&W Engineering Solutions		Engineering- New City Hall	3,000.00
04/21/2023	4574	Keith's Ace Hardware		Supplies: Repairs & Maintenance	537.65
04/21/2023	4575	Kelly Wisniewski		25 Hours @ \$15/hr	375.00
04/21/2023	4576	MRB Group		Professional Services: Engineering	29,920.00
04/21/2023	4577	R.K. Bass Electric		City Hall Repairs	288.79
04/21/2023	4578	Temple Daily Telegram		Public Notice 3/16/23 - 3/18/23 Notice of Application for S	360.00
04/21/2023	4579	Xerox Financial Services		Copier Lease Payment- April '23	275.75
04/27/2023	4586	Salado Senior Center		Approved Funding- BOA 4/6/23 Meeting	7,500.00
04/27/2023	4583	Bickerstaff Heath Delgado Acosta LLP		Professional Services: Legal	4,260.65
04/27/2023	4584	MRB Group		Engineer- General Services	11,882.36
					<u>120,582.21</u>
					<u><b>120,582.21</b></u>

## Village of Salado, Hotel-Motel Fund

## Balance Sheet

As of April 30, 2023

	<u>Apr 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1005 · Horizon Operating xxx0314	279,585.59
<b>Total Checking/Savings</b>	279,585.59
<b>Other Current Assets</b>	
1200 · AR Taxes	51,312.53
1100 · Investments	
1120 · TexPool	5,414.59
<b>Total 1100 · Investments</b>	5,414.59
1500 · Petty Cash	100.00
<b>Total Other Current Assets</b>	56,827.12
<b>Total Current Assets</b>	336,412.71
<b>TOTAL ASSETS</b>	<b>336,412.71</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	-867.00
<b>Other Current Liabilities</b>	
2050 · Accrued Wages	1,887.07
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	11,298.62
<b>Total 2200 · Due To Other Funds</b>	11,298.62
<b>Total Other Current Liabilities</b>	19,860.69
<b>Total Current Liabilities</b>	18,993.69
<b>Total Liabilities</b>	18,993.69
<b>Equity</b>	
32000 · Retained Earnings	320,636.27
Net Income	-3,217.25
<b>Total Equity</b>	317,419.02
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>336,412.71</b>

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

**Current Assets:**

Cash and Cash Equivalents	\$ 279,685.59
Investments	\$ 5,414.59
Receivables	\$ 51,312.53
<b>Total Current Assets</b>	<u><u>\$ 336,412.71</u></u>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ (867.00)
Intergovernmental Payable	\$ 11,298.62
Accrued Wages	\$ 1,887.07
<b>Total Liabilities</b>	<u><u>\$ 12,318.69</u></u>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 31,741.90
Committed Fund Balance- Tourism Division Operations	\$ 285,677.12
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<u><u>\$ 324,094.02</u></u>

<b>Total Liabilities and Fund Balances</b>	<u><u>\$ 336,412.71</u></u>
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## Village of Salado, Hotel-Motel Fund Profit & Loss Budget Performance

April 2023

	Apr 23	Oct '22 - Apr 23	Annual Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · HOT FUND REVENUE</b>				
4100 · County Hotel Occupancy Tax	0.00	0.00	4,000.00	0.0%
4200 · Occupancy Tax	769.32	133,220.85	260,000.00	51.24%
4300 · Other Income	222.65	1,860.81		
<b>Total 4000 · HOT FUND REVENUE</b>	<b>991.97</b>	<b>135,081.66</b>	<b>264,000.00</b>	<b>51.17%</b>
<b>Total Income</b>	<b>991.97</b>	<b>135,081.66</b>	<b>264,000.00</b>	<b>51.17%</b>
<b>Expense</b>				
<b>5000 · HOT FUND EXPENDITURES</b>				
<b>5001 · Personnel Services</b>				
5002 · Salary- Director	837.50	26,438.70	64,385.54	41.06%
5003 · Wages- Visitors Ctr Coordinator	2,772.80	20,794.21	36,056.59	57.67%
5004 · Payroll Tax- MC	40.21	660.61	1,456.41	45.36%
5005 · Payroll Tax- SS	171.91	2,824.69	6,227.41	45.36%
5006 · Payroll Tax- TWC	0.00	18.00	18.00	100.0%
5007 · TMRS Contribution	174.14	2,876.91	6,368.03	45.18%
5008 · Health Care	854.38	12,156.64	19,227.96	63.22%
<b>Total 5001 · Personnel Services</b>	<b>4,850.94</b>	<b>65,769.76</b>	<b>133,739.94</b>	<b>49.18%</b>
<b>5050 · Other Charges &amp; Services</b>				
5060 · Special Projects	0.00	1,300.00		
5051 · Lease- Visitors Center	1,517.00	10,619.00	18,204.00	58.33%
5052 · Marketing	2,500.00	52,090.92	85,000.00	61.28%
5053 · Office Supplies	10.00	20.50	500.00	4.1%
5054 · Arts- Cultural District	0.00	5,000.00	20,000.00	25.0%
5055 · Printing	0.00	0.00	3,500.00	0.0%
5056 · Postage	0.00	34.60	1,500.00	2.31%
5057 · Dues & Subscriptions	421.00	2,364.00	2,500.00	94.56%
5058 · Travel & Training	0.00	621.37	3,000.00	20.71%
5059 · Vehicle Maintenance	13.76	478.76	1,000.00	47.88%
5061 · Community Grant Program	0.00	0.00	20,000.00	0.0%
<b>Total 5050 · Other Charges &amp; Services</b>	<b>4,461.76</b>	<b>72,529.15</b>	<b>155,204.00</b>	<b>46.73%</b>
<b>Total 5000 · HOT FUND EXPENDITURES</b>	<b>9,312.70</b>	<b>138,298.91</b>	<b>288,943.94</b>	<b>47.86%</b>
<b>Total Expense</b>	<b>9,312.70</b>	<b>138,298.91</b>	<b>288,943.94</b>	<b>47.86%</b>
<b>Net Ordinary Income</b>	<b>-8,320.73</b>	<b>-3,217.25</b>	<b>-24,943.94</b>	<b>12.9%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
98000 · Transfer from HOT Fund Balance	0.00	0.00	24,943.94	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>24,943.94</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>24,943.94</b>	<b>0.0%</b>
<b>Net Income</b>	<b>-8,320.73</b>	<b>-3,217.25</b>	<b>0.00</b>	<b>100.0%</b>

Village of Salado, Hotel-Motel Fund  
**Bills Paid Listing**  
As of April 30, 2023

Date	Num	Name	Memo	Amount
04/06/2023	1813	AJR Media Group	TourTexas.com Destination Content Plan- Renewal	3,979.00
04/06/2023	1814	Salado Village Voice	Jewel Page 5 in 2nd QTR 2023 Publication	750.00
04/21/2023	1815	BMI	Music License	421.00
04/21/2023	1816	Primary Media	Billboard	850.00
04/21/2023	1817	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
04/27/2023	1818	FM 158 Land, Ltd.	Digital Advertising	1,000.00
				<u>8,517.00</u>
				<u><b>8,517.00</b></u>

# Village of Salado- 400 Wastewater System Revenue

## Balance Sheet

As of April 30, 2023

Apr 30, 23

### ASSETS

#### Current Assets

Checking/Savings 25,058.83

Accounts Receivable 54,359.99

#### Other Current Assets

Allowance for Doubtful Accounts -11,787.04

Accounts Receivable- Sewer Conn 18,792.00

Total Other Current Assets 7,004.96

Total Current Assets 86,423.78

**TOTAL ASSETS 86,423.78**

### LIABILITIES & EQUITY

#### Liabilities

#### Current Liabilities

Accounts Payable 14,093.33

#### Other Current Liabilities

Accrued Interest 12,714.00

Due to General Fund 334,863.26

Total Other Current Liabilities 347,577.26

Total Current Liabilities 361,670.59

Total Liabilities 361,670.59

#### Equity

Retained Earnings -255,749.83

Net Income -19,496.98

Total Equity -275,246.81

**TOTAL LIABILITIES & EQUITY 86,423.78**

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

**Current Assets:**

Cash and Cash Equivalents	\$ 25,058.83
Receivables	\$ 61,364.95
<b>Total Current Assets</b>	<u>\$ 86,423.78</u>

**Liabilities and Fund Balances:**

**Liabilities:**

Accounts Payable	\$ 14,093.33
Accrued Interest	\$ 12,714.00
Intergovernmental Payable	\$ 334,863.26
<b>Total Liabilities</b>	<u>\$ 361,670.59</u>

**Reserves/Balances:**

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (275,246.81)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
<b>Total Reserves/Balances</b>	<u>\$ (275,246.81)</u>

<b>Total Liabilities and Fund Balances</b>	<u>\$ 86,423.78</u>
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**Village of Salado- 400 Wastewater System Revenue**  
**Profit & Loss Budget Performance**  
April 2023

	<u>Apr 23</u>	<u>Oct '22 - Apr 23</u>	<u>Annual Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Monthly Service Fees</b>	21,439.85	156,113.44	285,000.00	54.78%
<b>Interest Income</b>	24.56	163.16	35.00	466.17%
<b>Total Income</b>	<u>21,464.41</u>	<u>156,276.60</u>	<u>285,035.00</u>	<u>54.83%</u>
<b>Expense</b>				
<b>Misc</b>	0.00	1,460.00		
<b>Bank Service Charge</b>	0.00	0.00	1.00	0.0%
<b>Maintenance Contractor</b>	14,093.33	112,746.64	172,077.00	65.52%
<b>Professional Fees- Engineering</b>	0.00	0.00	5,607.00	0.0%
<b>Repairs</b>	0.00	10,468.85	15,000.00	69.79%
<b>Sludge Disposal</b>	0.00	0.00	5,000.00	0.0%
<b>Supplies</b>	0.00	7,150.00	25,000.00	28.6%
<b>TCEQ Fees</b>	0.00	1,250.00	1,250.00	100.0%
<b>Utilities</b>				
<b>Utilities- Electric</b>	5,750.44	41,666.28	59,000.00	70.62%
<b>Utilities- Water</b>	0.00	1,031.81	2,100.00	49.13%
<b>Total Utilities</b>	<u>5,750.44</u>	<u>42,698.09</u>	<u>61,100.00</u>	<u>69.88%</u>
<b>Total Expense</b>	<u>19,843.77</u>	<u>175,773.58</u>	<u>285,035.00</u>	<u>61.67%</u>
<b>Net Ordinary Income</b>	<u>1,620.64</u>	<u>-19,496.98</u>	<u>0.00</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>1,620.64</u></u>	<u><u>-19,496.98</u></u>	<u><u>0.00</u></u>	<u><u>100.0%</u></u>



Village of Salado- 400 Wastewater System Revenue  
**Check Listing**  
As of April 30, 2023

Date	Num	Name	Memo	Amount
04/06/2023	100286	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well	8.59
04/06/2023	100287	Salado Water Supply Corporation	Utilities: Water	169.37
04/11/2023	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water 1414 Royal St. Lift Station	96.03
04/13/2023	100288	CH2MHILL OMI	Contracted Services- April 2023	14,093.33
04/24/2023	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts	5,750.44
				<u>20,117.76</u>
				<u><b>20,117.76</b></u>

Village of Salado- 500 Wastewater Customer Deposits

Balance Sheet

As of April 30, 2023

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	<u>Apr 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	11,237.64
<b>Total Current Assets</b>	<u>11,237.64</u>
<b>TOTAL ASSETS</b>	<u><b>11,237.64</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Other Current Liabilities	
Wastewater Customer Deposits	11,430.00
<b>Total Other Current Liabilities</b>	<u>11,430.00</u>
<b>Total Current Liabilities</b>	<u>11,430.00</u>
<b>Total Liabilities</b>	11,430.00
<b>Equity</b>	
Retained Earnings	-227.54
Net Income	35.18
<b>Total Equity</b>	<u>-192.36</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>11,237.64</b></u>

# Village of Salado- 500 Wastewater Customer Deposits

## Profit & Loss

October 2022 through April 2023

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	<u>Oct '22 - Apr 23</u>
Ordinary Income/Expense	
Income	
Interest Income	61.92
Total Income	61.92
Net Ordinary Income	61.92
Net Income	<u><u>61.92</u></u>

# Village of Salado- 500 Wastewater Customer Deposits

## Check Listing

As of April 30, 2023

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

## Village of Salado - 700 WW Permanent Improvement Bonds

## Balance Sheet

As of April 30, 2023

	<u>Apr 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Horizon Bond Disbursement x8630	57,580.97
1003 · Horizon '18 Bond Proceeds x9230	317,861.25
1004 · Impact Fees Horizon x8444	4,875.65
<b>Total Checking/Savings</b>	<u>380,317.87</u>
<b>Total Current Assets</b>	380,317.87
<b>Fixed Assets</b>	
1520 · Equipment	5,857.10
1530 · Wastewater Treatment Facility	11,270,909.77
1531 · Accum Depr- Depreciation WWTP	-1,210,437.54
<b>Total Fixed Assets</b>	<u>10,066,329.33</u>
<b>TOTAL ASSETS</b>	<b><u>10,446,647.20</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2900 · Restricted Impact Fees	174,788.34
<b>Total Other Current Liabilities</b>	<u>174,788.34</u>
<b>Total Current Liabilities</b>	174,788.34
<b>Long Term Liabilities</b>	
2502 · '22 Refunding Bonds	7,480,000.00
2503 · Current Portion of Bonds	550,000.00
<b>Total Long Term Liabilities</b>	<u>8,030,000.00</u>
<b>Total Liabilities</b>	8,204,788.34
<b>Equity</b>	
3110 · Investments in Fixed Assets	2,036,329.00
32000 · Unrestricted Net Assets	203,062.87
Net Income	2,466.99
<b>Total Equity</b>	<u>2,241,858.86</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>10,446,647.20</u></b>

Village of Salado - 700 WW Permanent Improvement Bonds

**Profit & Loss**

October 2022 through April 2023

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	<u>Oct '22 - Apr 23</u>
Ordinary Income/Expense	
Income	
4400 · Impact Fee Revenue	0.00
4100 · Interest Income	2,466.99
	<hr/>
Total Income	2,466.99
	<hr/>
Net Ordinary Income	2,466.99
	<hr/>
Net Income	<u><b>2,466.99</b></u>

# Village of Salado - 700 WW Permanent Improvement Bonds

## Check Listing

As of April 30, 2023

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

## Village of Salado - 300 Interest and Sinking Fund

## Balance Sheet

As of April 30, 2023

	<u>Apr 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	648,786.95
<b>Other Current Assets</b>	
1200 · Due To/From General Fund	74,994.01
1215 · Property Tax Receivable	18,405.80
<b>Total Other Current Assets</b>	<u>93,399.81</u>
<b>Total Current Assets</b>	<u>742,186.76</u>
<b>TOTAL ASSETS</b>	<b><u>742,186.76</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
2704 · Deferred Revenue- Ad Valorem	16,727.49
<b>Total Other Current Liabilities</b>	<u>16,727.49</u>
<b>Total Current Liabilities</b>	<u>16,727.49</u>
<b>Total Liabilities</b>	16,727.49
<b>Equity</b>	
32000 · Unrestricted Net Assets	140,465.29
Net Income	584,993.98
<b>Total Equity</b>	<u>725,459.27</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>742,186.76</u></b>



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

	<u>Apr 23</u>	<u>Oct '22 - Apr 23</u>	<u>Annual Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>4000 · Property Tax Revenue</b>	7,298.01	652,170.62	705,147.98	92.49%
<b>4100 · Interest Income</b>	2,355.49	9,108.36	3,500.00	260.24%
<b>Total Income</b>	<u>9,653.50</u>	<u>661,278.98</u>	<u>708,647.98</u>	<u>93.32%</u>
<b>Expense</b>				
<b>6111 · 2022 Bond Principal</b>	0.00	0.00	550,000.00	0.0%
<b>6112 · 2022 Bond Interest</b>	0.00	76,285.00	152,570.00	50.0%
<b>Total Expense</b>	<u>0.00</u>	<u>76,285.00</u>	<u>702,570.00</u>	<u>10.86%</u>
<b>Net Ordinary Income</b>	<u>9,653.50</u>	<u>584,993.98</u>	<u>6,077.98</u>	<u>9,624.81%</u>
<b>Net Income</b>	<u><u>9,653.50</u></u>	<u><u>584,993.98</u></u>	<u><u>6,077.98</u></u>	<u><u>9,624.81%</u></u>

Village of Salado - 300 Interest and Sinking Fund

**Check Listing**

As of April 30, 2023

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