

Village of Salado-General Fund

Balance Sheet

09/10/23

As of August 31, 2023

Accrual Basis

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon GF Operating xxx8101	1,602,416.67
1003 · Horizon Payroll xxx9962	50,047.54
1004 · Horizon Forfeiture xxx3514	6,473.31
1006 · Horizonx1297AllAbilitiesPlaygro	329,076.41
1099 · Petty Cash	100.00
Total Checking/Savings	<u>1,988,113.93</u>
Other Current Assets	
1100 · Investments	
1120 · TexPool	4,595.58
Total 1100 · Investments	<u>4,595.58</u>
1200 · Other receivables	
1213 · Credit Card Payments Receivable	1,106.92
1215 · Property Tax Receivable	12,002.45
1217 · Franchise Fee Receivable	44,222.72
1218 · Sales Tax Receivable	135,338.58
1219 · Mixed Beverage Receivable	6,562.39
Total 1200 · Other receivables	<u>199,233.06</u>
1205 · Due To/From Other Funds	
1225 · Due to WW Cust Deposit Fund	-160.00
1224 · Due From WW Operations	380,928.34
1206 · Due From Fund 200 - Hotel/Motel	8,533.93
Total 1205 · Due To/From Other Funds	<u>389,302.27</u>
Total Other Current Assets	<u>593,130.91</u>
Total Current Assets	<u>2,581,244.84</u>
Fixed Assets	
1700 · Land	45,576.83
1705 · Building	384,593.71
1730 · Machinery & Equipment	408,074.74
1740 · Infrastructure	1,205,093.09
1799 · Accumulated Depreciation	-847,140.00
Total Fixed Assets	<u>1,196,198.37</u>
Other Assets	
1800 · Construction in Progress	39,088.70
Total Other Assets	<u>39,088.70</u>
TOTAL ASSETS	<u><u>3,816,531.91</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	66,684.47
Other Current Liabilities	
2050 · Accrued Wages	13,577.67
2100 · Payroll Liabilities	-1,513.59
2111 · Direct Deposit Liabilities	-25,249.15
2200 · Due to other funds	
2201 · Due to I&S	-808.97
Total 2200 · Due to other funds	<u>-808.97</u>
2300 · Unearned ARPA Grant Revenue	588,413.30
2301 · Escrow- Subdivision	945,625.08
2700 · Deferred Revenue	

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As of August 31, 2023

Accrual Basis

	<u>Aug 31, 23</u>
2704 · Deferred Revenue - Ad Valorem	10,908.02
Total 2700 · Deferred Revenue	10,908.02
2899 · Reserved-LTPDF TruancyPrevFund	1,964.22
2900 · Reserved- Security Fee	3,549.29
2861 · Reserved Child Safety Fee	4,222.01
2862 · Reserved- Technology Fund	6,873.20
Total Other Current Liabilities	1,547,561.08
Total Current Liabilities	1,614,245.55
Total Liabilities	1,614,245.55
Equity	
3120 · Restricted for Playground	26,460.43
3110 · Investments in Fixed Assets	1,235,287.07
32000 · Retained Earnings	950,352.27
Net Income	-9,813.41
Total Equity	2,202,286.36
TOTAL LIABILITIES & EQUITY	<u>3,816,531.91</u>

**VILLAGE OF SALADO, TEXAS
FUND BALANCE- GENERAL FUND
As of August 31, 2023**

Current Assets:

Cash and Cash Equivalents	\$ 1,988,113.93
Investments	\$ 4,595.58
Receivables	\$ 588,535.33
Total Current Assets	<u><u>\$ 2,581,244.84</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 66,684.47
Payroll Liabilities	\$ (26,762.74)
Intergovernmental Payable	\$ (808.97)
Deferred Revenues	\$ 1,544,946.40
Accrued Wages & Expenses	\$ 13,577.67
Total Liabilities	<u><u>\$ 1,597,636.83</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ 43,069.15
Committed Fund Balances	
Public Works	\$ 376,215.54
Future Grant Matches	\$ 235,134.72
Wastewater Operations	\$ 329,188.60
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 983,608.01</u></u>

Total Liabilities and Fund Balances	<u><u>\$ 2,581,244.84</u></u>
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Village of Salado-General Fund
Profit & Loss Budget Performance
August 2023

Ordinary Income/Expense	Aug 23	Oct '22 - Aug 23	Annual Budget	% of Budget
Income				
4000 · GENERAL FUND REVENUE				
4100 · Tax Revenue				
4115 · Property Taxes	-498.11	504,809.53	475,000.00	106.28%
4120 · Sales Tax Earned	84,257.08	757,189.96	750,000.00	100.96%
4130 · Mixed Beverages	5,423.25	39,045.66	35,000.00	111.56%
Total 4100 · Tax Revenue	89,182.22	1,301,045.15	1,260,000.00	103.26%
4150 · Franchise Fees				
4160 · Electric Franchise	0.00	124,101.69	135,000.00	91.93%
4165 · Telephone Franchise	2,308.65	10,503.51	21,000.00	50.02%
4170 · Waste Disposal Franchise Fee	2,774.12	16,085.71	21,000.00	76.6%
4175 · Cable Franchise	0.00	21,607.76	28,875.00	74.83%
4180 · Water Franchise	10,658.41	53,161.38	39,327.00	135.18%
Total 4150 · Franchise Fees	15,741.18	225,460.05	245,202.00	91.95%
4200 · Licenses, Permits, and Fees				
4210 · Sign Permit / Misc	30.00	195.00	500.00	39.0%
4215 · Service Fees (Burn)	0.00	335.00	500.00	67.0%
4216 · Service Fees (Itinerant Vendor)	0.00	950.00	1,650.00	57.58%
4230 · Building Permit Fees	15,761.84	172,678.65	100,000.00	172.68%
4260 · Certificate of Occupancy	270.00	1,170.00	2,500.00	46.8%
4270 · Contractor Registration	350.00	5,860.00	10,000.00	58.6%
Total 4200 · Licenses, Permits, and Fees	16,411.84	181,188.65	115,150.00	157.35%
4300 · Service Fees				
4310 · Subdiv/Plats/Waivers/Exceptions	0.00	1,550.00	35,000.00	4.43%
4315 · Zoning/Variances	200.00	450.00	1,200.00	37.5%
4320 · Pace Park Rental Fees	100.00	3,353.00	3,500.00	95.8%
4330 · LEOSE	0.00	0.00	910.00	0.0%
4340 · Crash Report Fees	36.00	252.10	250.00	100.84%
Total 4300 · Service Fees	336.00	5,605.10	40,860.00	13.72%
4700 · Investment and other income				
4780 · Interest Income	1,965.18	20,338.78	9,200.00	221.07%
4790 · Other Income	-0.01	600,945.84	200,000.00	300.47%
Total 4700 · Investment and other income	1,965.17	621,284.62	209,200.00	296.98%
4400 · Fines and Forfeitures	5,399.20	24,115.37	60,000.00	40.19%
Total 4000 · GENERAL FUND REVENUE	129,035.61	2,358,698.94	1,930,412.00	122.19%
Total Income	129,035.61	2,358,698.94	1,930,412.00	122.19%
Expense				
GENERAL FUND EXPENDITURES				
5000 · ADMINISTRATION DEPARTMENT				
5100 · Personnel Services				
5101 · Village Administrator Salary	9,677.06	111,286.19	125,802.14	88.46%
5102 · City Secretary Salary	5,730.76	53,109.00	69,435.18	76.49%
5103 · Assistant Village Administrator	5,085.58	56,811.17	66,950.00	84.86%
5121 · Payroll Tax- MC Admin	309.30	3,265.13	3,801.72	85.89%
5122 · Payroll Tax- SS Admin	1,322.52	13,961.17	16,255.61	85.89%

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

	Aug 23	Oct '22 - Aug 23	Annual Budget	% of Budget
5123 · Payroll Tax- TWC Admin	0.00	34.88	27.00	129.19%
5126 · TMRS Contributions- Admin	1,339.58	14,177.61	16,622.68	85.29%
5127 · Health Care- Admin	2,658.89	29,442.43	28,841.76	102.08%
5128 · Pay Comparability Adjustment	0.00	0.00	2,000.00	0.0%
Total 5100 · Personnel Services	26,123.69	282,087.58	329,736.09	85.55%
5200 · Services				
5201 · Meeting Expense	0.00	92.09	250.00	36.84%
5202 · Bell Co Health Srvcs Contracts	5,994.00	11,988.00	6,172.38	194.22%
5203 · Printing Expense	0.00	458.11	250.00	183.24%
5204 · Telephone	285.49	3,220.97	3,750.00	85.89%
5205 · Equipment - Leased / Rented	275.75	3,309.00	3,909.15	84.65%
5206 · Interest Exp/Bank Fees	63.44	822.29	650.00	126.51%
5207 · BELLCAD	0.00	7,872.25	10,500.00	74.97%
5214 · Utilities	688.57	5,844.61	5,100.00	114.6%
5215 · Janitorial	237.00	2,607.00	2,844.00	91.67%
Total 5200 · Services	7,544.25	36,214.32	33,425.53	108.34%
5216 · Professional Fees				
5216-3 · Profess Fees - Accounting	3,080.00	47,505.00	50,500.00	94.07%
5216-4 · Profess Fees - Inspections	46,318.54	100,572.31	75,000.00	134.1%
5216-5 · Profess. Fees - Legal	6,268.50	46,970.77	37,500.00	125.26%
Total 5216 · Professional Fees	55,667.04	195,048.08	163,000.00	119.66%
5300 · Other Services & Charges				
5301 · Election Expenses	0.00	4,341.99	4,650.00	93.38%
5304 · Office Supplies	257.62	7,285.31	3,750.00	194.28%
5305 · Postage	0.00	2,753.64	2,750.00	100.13%
5306 · Building Supplies	0.00	0.00	250.00	0.0%
5307 · Building & Equipment - R & M	0.00	965.59	1,500.00	64.37%
5309 · Website	0.00	5,840.00	2,500.00	233.6%
5310 · Public Notices	0.00	2,084.50	3,000.00	69.48%
5311 · Insurance (TML Property & GL)	0.00	43,995.50	37,750.00	116.54%
5312 · Dues and Subscriptions	41.23	1,530.80	2,500.00	61.23%
5313 · Training & Travel	0.00	290.00	500.00	58.0%
5319 · Technology	609.75	14,694.71	20,000.00	73.47%
5320 · Special Projects	4,637.03	12,137.03	88,333.20	13.74%
Total 5300 · Other Services & Charges	5,545.63	95,919.07	167,483.20	57.27%
5400 · Capital Outlay				
5401 · Equipment (IT)	0.00	0.00	2,500.00	0.0%
Total 5400 · Capital Outlay	0.00	0.00	2,500.00	0.0%
Total 5000 · ADMINISTRATION DEPARTMENT	94,880.61	609,269.05	696,144.82	87.52%
5500 · DEVELOPMENT SERVICES DEPARTMENT				
5501 · Personnel Services				
5502 · Director Salary	3,296.00	37,904.00	42,848.00	88.46%
5503 · Payroll Tax- MC Dev Svcs	47.79	549.61	621.30	88.46%
5504 · Payroll Tax- SS Dev Svcs	204.35	2,350.05	2,656.58	88.46%
5505 · Payroll Tax- TWC Dev Svcs	0.00	9.00	9.00	100.0%
5506 · TMRS Contributions- Dev Svcs	206.98	2,386.21	2,716.56	87.84%

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

	Aug 23	Oct '22 - Aug 23	Annual Budget	% of Budget
5507 · Health Care- Dev Svcs	857.89	9,925.20	9,613.92	103.24%
Total 5501 · Personnel Services	4,613.01	53,124.07	58,465.36	90.86%
5600 · Other Services & Charges				
5601 · Travel & Training	0.00	0.00	500.00	0.0%
Total 5600 · Other Services & Charges	0.00	0.00	500.00	0.0%
5700 · Professional Fees				
5701 · General Engineering	19,631.07	95,645.80	12,500.00	765.17%
5702 · Zoning/Annexation	0.00	2,900.00		
5703 · Engineering- Plat Review	6,168.01	25,638.17	35,000.00	73.25%
Total 5700 · Professional Fees	25,799.08	124,183.97	47,500.00	261.44%
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	30,412.09	177,308.04	106,465.36	166.54%
6000 · PUBLIC SAFETY DEPARTMENT				
6001 · Fire Department				
6003 · Burn Fees	0.00	0.00	500.00	0.0%
Total 6001 · Fire Department	0.00	0.00	500.00	0.0%
6200 · Police Department				
6201 · Personnel Services				
6202 · Salary - Chief of Police	7,889.00	83,831.22	81,406.05	102.98%
6203 · Salary- Sergeant	5,120.00	44,442.58	57,866.22	76.8%
6204 · Salary / Wages - Officers	15,417.64	195,106.94	316,539.57	61.64%
6205 · Officers - Overtime	392.55	16,016.57	7,000.00	228.81%
6206 · Longevity & Certif Pay	455.77	7,130.81	11,500.00	62.01%
6207 · Payroll Tax- MC PD	424.49	5,022.48	6,609.27	75.99%
6208 · Payroll Tax- SS PD	1,815.03	21,475.42	28,260.34	75.99%
6209 · Payroll Tax- TWC PD	1.12	78.19	72.00	108.6%
6210 · TMRS Contributions- PD	1,838.46	21,803.85	28,898.47	75.45%
6211 · Health Care- PD	5,310.95	61,516.00	75,487.17	81.49%
Total 6201 · Personnel Services	38,665.01	456,424.06	613,639.09	74.38%
6212 · Services				
6213 · Telephone	620.70	7,279.59	8,500.00	85.64%
6214 · Utilities	516.59	3,510.20	3,500.00	100.29%
6215 · Janitorial	150.00	1,650.00	1,800.00	91.67%
6215.1 · Technology- PD	40.00	17,727.88	30,000.00	59.09%
Total 6212 · Services	1,327.29	30,167.67	43,800.00	68.88%
6216 · Other Services & Charges				
6217 · Ammunition	0.00	2,597.24	1,000.00	259.72%
6219 · Auto Expenses	1,680.21	29,363.53	30,000.00	97.88%
6220 · Supplies	344.03	10,643.03	6,000.00	177.38%
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	307.67	6,446.57	8,140.00	79.2%
6224 · Animal Control	0.00	420.00	1,500.00	28.0%
Total 6216 · Other Services & Charges	2,331.91	49,996.37	48,140.00	103.86%
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	31,570.03	17,000.00	185.71%

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

	Aug 23	Oct '22 - Aug 23	Annual Budget	% of Budget
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%
Total 6225 · Police - Capital Outlay	0.00	66,900.03	131,108.00	51.03%
Total 6200 · Police Department	42,324.21	603,488.13	836,687.09	72.13%
6500 · Municipal Court				
6550 · Professional Fees				
6551 · Judicial Services	800.00	8,800.00	9,600.00	91.67%
6552 · Prosecutor	0.00	9,655.05	12,000.00	80.46%
Total 6550 · Professional Fees	800.00	18,455.05	21,600.00	85.44%
6570 · Other Services & Charges				
6571 · Supplies	0.00	18.00	250.00	7.2%
6573 · Dues and Subscriptions	0.00	2,612.72	2,500.00	104.51%
6575 · Travel and Training	0.00	450.00	1,000.00	45.0%
Total 6570 · Other Services & Charges	0.00	3,080.72	3,750.00	82.15%
Total 6500 · Municipal Court	800.00	21,535.77	25,350.00	84.95%
Total 6000 · PUBLIC SAFETY DEPARTMENT	43,124.21	625,023.90	862,537.09	72.46%
7000 · PUBLIC WORKS DEPARTMENT				
7001 · Personnel Services				
7002 · Wages- Maintenance Worker	2,675.20	30,764.80	34,777.60	88.46%
7004 · Maintenance Worker- Overtime	0.00	0.00	2,000.00	0.0%
7005 · Payroll Tax- MC Maint	38.79	446.09	504.28	88.46%
7006 · Payroll Tax- SS Maint	165.86	1,907.42	2,156.21	88.46%
7007 · Payroll Tax- TWC Maint	0.00	13.01	9.00	144.56%
7008 · TMRS Contributions- Maint	168.00	1,936.80	2,204.90	87.84%
7009 · Healthcare- Maintenance	855.78	9,920.44	9,613.92	103.19%
Total 7001 · Personnel Services	3,903.63	44,988.56	51,265.91	87.76%
7015 · Other Services & Charges				
7016 · Maint- Uniforms and Boots	0.00	0.00	500.00	0.0%
7017 · Telephone	50.29	553.33	650.00	85.13%
Total 7015 · Other Services & Charges	50.29	553.33	1,150.00	48.12%
Total 7000 · PUBLIC WORKS DEPARTMENT	3,953.92	45,541.89	52,415.91	86.89%
8000 · PARKS DEPARTMENT				
8001 · Services				
8002 · Utilities	83.31	2,324.73	2,500.00	92.99%
Total 8001 · Services	83.31	2,324.73	2,500.00	92.99%
8010 · Other Services & Charges				
8011 · Supplies	0.00	168.00	3,500.00	4.8%
8014 · Contract Services	0.00	2,875.00	7,500.00	38.33%
Total 8010 · Other Services & Charges	0.00	3,043.00	11,000.00	27.66%
8030 · Capital Outlay- Parks	0.00	-16,439.57	55,000.00	-29.89%
Total 8000 · PARKS DEPARTMENT	83.31	-11,071.84	68,500.00	-16.16%
9000 · STREET DEPARTMENT				
9001 · Other Services & Charges				
9002 · Contract Services	2,570.00	84,518.50	120,000.00	70.43%
9003 · Signage	0.00	4,329.48	5,000.00	86.59%
9004 · Auto Expense	80.00	229.02	500.00	45.8%

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

	Aug 23	Oct '22 - Aug 23	Annual Budget	% of Budget
9006 · Street Supplies	633.21	12,630.80	5,000.00	252.62%
Total 9001 · Other Services & Charges	3,283.21	101,707.80	130,500.00	77.94%
9050 · Services				
9051 · Utilities	1,707.31	17,920.84	25,000.00	71.68%
Total 9050 · Services	1,707.31	17,920.84	25,000.00	71.68%
9500 · Capital Outlay				
9501 · Capital Outlay- Streets	281,171.68	606,583.54	200,000.00	303.29%
9503 · Capital Outlay- Other	0.00	4,583.00	7,000.00	65.47%
Total 9500 · Capital Outlay	281,171.68	611,166.54	207,000.00	295.25%
Total 9000 · STREET DEPARTMENT	286,162.20	730,795.18	362,500.00	201.6%
Total GENERAL FUND EXPENDITURES	458,616.34	2,176,866.22	2,148,563.18	101.32%
Total Expense	458,616.34	2,176,866.22	2,148,563.18	101.32%
Net Ordinary Income	-329,580.73	181,832.72	-218,151.18	-83.35%
Other Income/Expense				
Other Income				
97500 · Use of Fund Balance	0.00	0.00	218,151.18	0.0%
Total Other Income	0.00	0.00	218,151.18	0.0%
Other Expense				
98000 · Transfers Out				
98007 · Xfer to All Abil. PG Fund	0.00	191,646.13		
Total 98000 · Transfers Out	0.00	191,646.13		
Total Other Expense	0.00	191,646.13		
Net Other Income	0.00	-191,646.13	218,151.18	-87.85%
Net Income	-329,580.73	-9,813.41	0.00	100.0%

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09/11/23

Village of Salado-General Fund Check Listing

Accrual Basis

Date	Num	Name	As of August 31, 2023	Memo	Amount
08/02/2023	Draft	Cirro Energy	Utilities: Electric		12.96
08/02/2023	Draft	Cirro Energy	Utilities: Electric		26.51
08/02/2023	Draft	Cirro Energy	Utilities: Electric		66.34
08/02/2023	Draft	Cirro Energy	Utilities: Electric		87.02
08/02/2023	Draft	Cirro Energy	Utilities: Electric		342.00
08/02/2023	Draft	Cirro Energy	Utilities: Electric		483.77
08/02/2023	Draft	Cirro Energy	Utilities: Electric		32.76
08/02/2023	Draft	Cirro Energy	Utilities: Electric		43.04
08/02/2023	Draft	Cirro Energy	Utilities: Electric		8.96
08/02/2023	Draft	Cirro Energy	Utilities: Electric		13.68
08/02/2023	Draft	Cirro Energy	Utilities: Electric		1,049.73
08/03/2023	4687	Rebath of Central Texas	Refund Overpayment on Building Permit 1018 Indian Trail		22.58
08/03/2023	4682	CTCTMCA	Debbie Bean 2023 Annual Membership Dues		25.00
08/03/2023	4683	InHouse Systems, Inc.	Alarm System Monitoring- PD- August 2023		19.95
08/03/2023	4684	Kristi Stegall	Professional Fees: Accounting July 2023		2,975.00
08/03/2023	4685	Salado Water Supply Corporation	Utilities: Water		445.66
08/03/2023	4686	Xerox Financial Services	Copier Lease Payment- August '23		275.75
08/03/2023	4688	Kelly Wisniewski	24 Hours @ \$15/hr		360.00
08/09/2023	4689	S J and J Construction LLC	Mill Creek Dr Culvert Replacement- 5% Retainage Held		96,629.25
08/09/2023	4690	Bickerstaff Heath Delgado Acosta LLP	Professional Fees: Legal		5,511.79
08/09/2023	Draft	Cirro Energy	Utilities: Electric		7.45
08/10/2023	4691	D.I.J. Construction	Re-Stripe Williams/Royal Streets		14,439.23
08/10/2023	4692	D Light Enterprises	Refund Duplicate Payment 391 Mill Creek Dr.		2,528.78
08/14/2023	4693	Elite Exterminators	Building Repairs & Maintenance		379.00
08/14/2023	4694	Flock Safety	5 Flock Falcon Cameras-Balance Due		800.00
08/14/2023	4695	Fuelman	Fuel Charges		2,235.11
08/14/2023	4696	Grande Communications Network LLC	Telephone/Internet		221.09
08/14/2023	4697	InHouse Systems, Inc.	Municipal Bldg Alarm System Monitoring- 8/1/23 - 10/31/23		59.85
08/14/2023	4698	Jani-King of Austin	August 2023 Contracted Services		387.00
08/14/2023	4699	Johnson Bros. Ford	PD Vehicle Repairs		62.35
08/14/2023	4700	Keith's Ace Hardware	Supplies: Repairs & Maintenance		426.81
08/14/2023	4701	Lowe's	Supplies: Repairs & Maintenance		192.04
08/14/2023	4702	M&D Business Services	Business Cards- D Bean		31.00
08/14/2023	4703	MRB Group	Professional Services: Engineering		32,935.75
08/14/2023	4704	Signs & Banners	8 coroplast Signs		108.00
08/17/2023	4706	CivicPlus LLC	Municode Legal Manuscript- Cod/Recod		2,740.00
08/17/2023	4707	TML MultiState Intergovernmental	Employee Health Care Coverage August 2023		12,860.17
08/18/2023	Draft	Fuelman	Fuel Charges		2,235.11
08/20/2023	4711	Tax Appraisal District Of Bell County	Negative Collection Amount Due to BellCAD		1,307.08
08/21/2023	4712	Dunshie, Christopher	Reimbursement: HOTCOG Training		50.00
08/21/2023	4708	Bell County Auditor	Bell/Coryell Karst Coalition RHCP- Phase 2, Tier III Entity Contribution		4,637.03
08/21/2023	4709	Card Service Center	July Credit Card Transactions		1,290.90
08/21/2023	4710	Lone Star Grading & Materials	Salado School Road @ Weset Village		151,264.83
08/24/2023	4713	Grande Communications Network LLC	PD Telephone and Internet		211.68
08/25/2023	4714	Brown Fox PLLC	Professional Fees: Legal		6,268.50

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Accrual Basis

Village of Salado-General Fund

Check Listing

As of August 31, 2023

08/25/2023	4715	Kelly Wisniewski	251013	420.00
08/28/2023	4716	Bell County Public Health District	Contribution FY 24	5,994.00
08/28/2023	4717	City of Temple	Annual Hosting Fee for NicheRMS	510.00
08/28/2023	4718	Clifford Lee Coleman	Judicial Services for August 2023	800.00
08/28/2023	4719	InHouse Systems, Inc.	Alarm System Monitoring- PD- September 2023	19.95
08/28/2023	4720	Jani-King of Austin	September 2023 Contracted Services	387.00
08/28/2023	4721	Kubota Tractor Corporation	Z724XKW-3-54 Tractor	11,701.70
08/28/2023	4722	Xerox Financial Services	Copier Lease Payment- September '23	275.75
08/31/2023	4723	Village Landscape & Design	Mowing	3,245.00
08/31/2023	4724	CBS Construction LLC	Main Street Watering	2,150.00
08/31/2023	4725	CBS Construction LLC	Main Street Watering	2,150.00
08/31/2023	Draft	Cirro Energy	Utilities: Electric	12.40
08/31/2023	Draft	Cirro Energy	Utilities: Electric	26.95
08/31/2023	Draft	Cirro Energy	Utilities: Electric	66.75
08/31/2023	Draft	Cirro Energy	Utilities: Electric	88.96
08/31/2023	Draft	Cirro Energy	Utilities: Electric	408.53
08/31/2023	Draft	Cirro Energy	Utilities: Electric	546.37
08/31/2023	Draft	Cirro Energy	Utilities: Electric	34.59
08/31/2023	Draft	Cirro Energy	Utilities: Electric	43.80
08/31/2023	Draft	Cirro Energy	Utilities: Electric	9.19
08/31/2023	Draft	Cirro Energy	Utilities: Electric	13.90
08/31/2023	Draft	Cirro Energy	Utilities: Electric	1,062.31
				<u>376,077.66</u>
				<u>376,077.66</u>

Village of Salado, Hotel-Motel Fund

Balance Sheet

As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1005 · Horizon Operating xxx0314	318,538.88
Total Checking/Savings	<u>318,538.88</u>
Other Current Assets	
1200 · AR Taxes	51,312.53
1100 · Investments	
1120 · TexPool	5,505.51
Total 1100 · Investments	<u>5,505.51</u>
1500 · Petty Cash	100.00
Total Other Current Assets	<u>56,918.04</u>
Total Current Assets	<u>375,456.92</u>
TOTAL ASSETS	<u>375,456.92</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-1,066.00
Total Accounts Payable	<u>-1,066.00</u>
Other Current Liabilities	
2050 · Accrued Wages	1,887.07
2400 · Reserve For Trolley Project	6,675.00
2200 · Due To Other Funds	
2201 · Due to GF	8,533.93
Total 2200 · Due To Other Funds	<u>8,533.93</u>
Total Other Current Liabilities	<u>17,096.00</u>
Total Current Liabilities	<u>16,030.00</u>
Total Liabilities	16,030.00
Equity	
32000 · Retained Earnings	320,636.27
Net Income	38,790.65
Total Equity	<u>359,426.92</u>
TOTAL LIABILITIES & EQUITY	<u>375,456.92</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- HOTEL OCCUPANCY FUND
As of August 31, 2023

Current Assets:

Cash and Cash Equivalents	\$ 318,638.88
Investments	\$ 5,505.51
Receivables	\$ 51,312.53
Total Current Assets	<u><u>\$ 375,456.92</u></u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ (1,066.00)
Intergovernmental Payable	\$ 8,533.93
Accrued Wages	\$ 1,887.07
Total Liabilities	<u><u>\$ 9,355.00</u></u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance-Emergency Tourism Marketing	\$ 35,942.69
Committed Fund Balance- Tourism Division Operations	\$ 323,484.23
Assigned Fund Balance- Trolley Project	\$ 6,675.00
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u><u>\$ 366,101.92</u></u>

Total Liabilities and Fund Balances \$ 375,456.92

Village of Salado, Hotel-Motel Fund Profit & Loss Budget Performance

August 2023

	Aug 23	Oct '22 - Aug 23	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · HOT FUND REVENUE				
4100 · County Hotel Occupancy Tax	0.00	0.00	4,000.00	0.0%
4200 · Occupancy Tax	23,997.88	227,158.29	260,000.00	87.37%
4300 · Other Income	277.02	3,023.18		
Total 4000 · HOT FUND REVENUE	24,274.90	230,181.47	264,000.00	87.19%
Total Income	24,274.90	230,181.47	264,000.00	87.19%
Expense				
5000 · HOT FUND EXPENDITURES				
5001 · Personnel Services				
5002 · Salary- Director	837.50	29,788.70	64,385.54	46.27%
5003 · Wages- Visitors Ctr Coordinator	4,516.50	31,107.60	36,056.59	86.27%
5004 · Payroll Tax- MC	65.49	810.15	1,456.41	55.63%
5005 · Payroll Tax- SS	280.02	3,464.12	6,227.41	55.63%
5006 · Payroll Tax- TWC	4.52	22.52	18.00	125.11%
5007 · TMRS Contribution	283.64	3,524.60	6,368.03	55.35%
5008 · Health Care	854.38	15,574.16	19,227.96	81.0%
Total 5001 · Personnel Services	6,842.05	84,291.85	133,739.94	63.03%
5050 · Other Charges & Services				
5060 · Special Projects	0.00	1,681.60		
5051 · Lease- Visitors Center	1,517.00	16,687.00	18,204.00	91.67%
5052 · Marketing	4,958.00	75,791.93	85,000.00	89.17%
5053 · Office Supplies	10.00	30.50	500.00	6.1%
5054 · Arts- Cultural District	0.00	5,000.00	20,000.00	25.0%
5055 · Printing	42.00	42.00	3,500.00	1.2%
5056 · Postage	0.00	34.60	1,500.00	2.31%
5057 · Dues & Subscriptions	0.00	2,364.00	2,500.00	94.56%
5058 · Travel & Training	0.00	820.49	3,000.00	27.35%
5059 · Vehicle Maintenance	0.00	621.85	1,000.00	62.19%
5061 · Community Grant Program	1,055.00	2,630.00	20,000.00	13.15%
Total 5050 · Other Charges & Services	7,582.00	105,703.97	155,204.00	68.11%
5100 · Capital Outlay				
5110 · Capital Outlay- Equipment	0.00	1,395.00		
Total 5100 · Capital Outlay	0.00	1,395.00		
Total 5000 · HOT FUND EXPENDITURES	14,424.05	191,390.82	288,943.94	66.24%
Total Expense	14,424.05	191,390.82	288,943.94	66.24%
Net Ordinary Income	9,850.85	38,790.65	-24,943.94	-155.51%
Other Income/Expense				
Other Income				
98000 · Transfer from HOT Fund Balance	0.00	0.00	24,943.94	0.0%
Total Other Income	0.00	0.00	24,943.94	0.0%
Net Other Income	0.00	0.00	24,943.94	0.0%
Net Income	9,850.85	38,790.65	0.00	100.0%

Village of Salado, Hotel-Motel Fund
Check Listing
As of August 31, 2023

Date	Num	Name	Memo	Amount
08/03/2023	1862	Bell County Expo Center, Inc.	Sponsorship Contract	4,000.00
08/03/2023	1863	FM 158 Land, Ltd.	Billboard	2,000.00
08/03/2023	1864	Texas Angus Association	Half Page Ad in Texas Angus News Issue- May '23	400.00
08/14/2023	1865	AJR Media Group	TourTexas.com 2023 August, Homepage	605.00
08/14/2023	1866	Primary Media	Billboard	850.00
08/14/2023	1867	San Antonio Express-News	Marketing: Targeted Email	1,000.00
08/21/2023	1868	FM 158 Land, Ltd.	Digital Advertising	1,000.00
08/21/2023	1869	Texas Highways Events Calendar	Texas Events Calendar- 2023 Fall, 1/2 Page Horizontal	1,299.00
08/28/2023	1870	Berger Publishing, LLC	Marketing-Ad	450.00
08/28/2023	1871	MPI - THCC	9/12/23 TEC Sponsorship/Exhibit Space	1,000.00
08/28/2023	1872	Randall C. McCauley	Marketing Design Services-Coin, Sticker	400.00
08/28/2023	1873	Salado Chamber of Commerce	Tourism Lease at Visitor's Center	1,517.00
				<u>14,521.00</u>
				<u>14,521.00</u>

Village of Salado- 400 Wastewater System Revenue

Balance Sheet

As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	36,875.47
Accounts Receivable	60,754.46
Other Current Assets	
Allowance for Doubtful Accounts	-11,787.04
Accounts Receivable- Sewer Conn	18,792.00
Total Other Current Assets	<u>7,004.96</u>
Total Current Assets	<u>104,634.89</u>
TOTAL ASSETS	<u>104,634.89</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	28,884.27
Other Current Liabilities	
Accrued Interest	12,714.00
Due to General Fund	380,928.34
Total Other Current Liabilities	<u>393,642.34</u>
Total Current Liabilities	<u>422,526.61</u>
Total Liabilities	422,526.61
Equity	
Retained Earnings	-255,749.83
Net Income	-62,141.89
Total Equity	<u>-317,891.72</u>
TOTAL LIABILITIES & EQUITY	<u>104,634.89</u>

VILLAGE OF SALADO, TEXAS
FUND BALANCE- WASTEWATER SYSTEM FUND
As of August 31, 2023

Current Assets:

Cash and Cash Equivalents	\$ 36,875.47
Receivables	\$ 67,759.42
Total Current Assets	<u>\$ 104,634.89</u>

Liabilities and Fund Balances:

Liabilities:

Accounts Payable	\$ 28,884.27
Accrued Interest	\$ 12,714.00
Intergovernmental Payable	\$ 380,928.34
Total Liabilities	<u>\$ 422,526.61</u>

Reserves/Balances:

Non-spendable Fund Balance	\$ -
Restricted Fund Balance	\$ -
Committed Fund Balance- Plant Operations	\$ (317,891.72)
Assigned Fund Balance	
Unassigned Fund Balance	\$ -
Total Reserves/Balances	<u>\$ (317,891.72)</u>

Total Liabilities and Fund Balances	<u>\$ 104,634.89</u>
--	----------------------

Village of Salado- 400 Wastewater System Revenue
Profit & Loss Budget Performance
 August 2023

	Aug 23	Oct '22 - Aug 23	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
Monthly Service Fees	19,705.29	231,918.55	285,000.00	81.38%
Interest Income	38.38	284.85	35.00	813.86%
Total Income	19,743.67	232,203.40	285,035.00	81.47%
Expense				
Misc	0.00	1,460.00		
Bank Service Charge	0.00	0.00	1.00	0.0%
Maintenance Contractor	14,093.33	169,119.96	172,077.00	98.28%
Professional Fees- Engineering	0.00	255.00	5,607.00	4.55%
Repairs	0.00	20,366.17	15,000.00	135.77%
Sludge Disposal	0.00	1,337.48	5,000.00	26.75%
Supplies	7,845.00	29,545.00	25,000.00	118.18%
TCEQ Fees	0.00	1,250.00	1,250.00	100.0%
Utilities				
Utilities- Electric	10,662.86	69,116.50	59,000.00	117.15%
Utilities- Water	169.29	1,895.18	2,100.00	90.25%
Total Utilities	10,832.15	71,011.68	61,100.00	116.22%
Total Expense	32,770.48	294,345.29	285,035.00	103.27%
Net Ordinary Income	-13,026.81	-62,141.89	0.00	100.0%
Net Income	-13,026.81	-62,141.89	0.00	100.0%

Village of Salado- 400 Wastewater System Revenue
Check Listing
As of August 31, 2023

Date	Num	Name	Memo	Amount
08/02/2023	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water 1414 Royal St. Lift Station	102.72
08/03/2023	100302	Frontier Utilities	Electric Service at 401 S Stagecoach Road Well	80.72
08/03/2023	100303	Salado Water Supply Corporation		169.29
08/14/2023	100304	J-R Testing & Repair	Backflow Device Tests (8)	400.00
08/17/2023	100305	EGSW LLC	Micro-Solve Drums	7,845.00
08/24/2023	Draft	Cirro- USR Electrical	Cirro Electric- Waste Water Facilities Accounts	10,591.21
				<u>19,188.94</u>
				<u>19,188.94</u>

Village of Salado- 500 Wastewater Customer Deposits

Balance Sheet

As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	12,578.49
Other Current Assets	
Due to/from Other Funds	160.00
Total Other Current Assets	<u>160.00</u>
Total Current Assets	<u>12,738.49</u>
TOTAL ASSETS	<u>12,738.49</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Wastewater Customer Deposits	12,830.00
Total Other Current Liabilities	<u>12,830.00</u>
Total Current Liabilities	<u>12,830.00</u>
Total Liabilities	12,830.00
Equity	
Retained Earnings	-254.28
Net Income	162.77
Total Equity	<u>-91.51</u>
TOTAL LIABILITIES & EQUITY	<u>12,738.49</u>

Village of Salado- 500 Wastewater Customer Deposits

Profit & Loss

October 2022 through August 2023

	<u>Oct '22 - Aug 23</u>
Ordinary Income/Expense	
Income	
Interest Income	102.77
Misc Income	60.00
	<hr/>
Total Income	162.77
	<hr/>
Net Ordinary Income	162.77
	<hr/>
Net Income	162.77
	<hr/> <hr/>

Village of Salado- 500 Wastewater Customer Deposits
Check Listing
As of August 31, 2023

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

Village of Salado - 700 WW Permanent Improvement Bonds

Balance Sheet

As of August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Horizon Bond Disbursement x8630	57,778.42
1003 · Horizon '18 Bond Proceeds x9230	318,951.21
1004 · Impact Fees Horizon x8444	32,329.89
Total Checking/Savings	<u>409,059.52</u>
Total Current Assets	409,059.52
Fixed Assets	
1520 · Equipment	5,857.10
1530 · Wastewater Treatment Facility	11,270,909.77
1531 · Accum Depr- Depreciation WWTP	-1,210,437.54
Total Fixed Assets	<u>10,066,329.33</u>
TOTAL ASSETS	<u>10,475,388.85</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2900 · Restricted Impact Fees	174,788.34
Total Other Current Liabilities	<u>174,788.34</u>
Total Current Liabilities	174,788.34
Long Term Liabilities	
2502 · '22 Refunding Bonds	7,480,000.00
2503 · Current Portion of Bonds	550,000.00
Total Long Term Liabilities	<u>8,030,000.00</u>
Total Liabilities	8,204,788.34
Equity	
3110 · Investments in Fixed Assets	2,036,329.00
32000 · Unrestricted Net Assets	203,062.87
Net Income	31,208.64
Total Equity	<u>2,270,600.51</u>
TOTAL LIABILITIES & EQUITY	<u>10,475,388.85</u>

Village of Salado - 700 WW Permanent Improvement Bonds

Profit & Loss

October 2022 through August 2023

	<u>Oct '22 - Aug 23</u>
Ordinary Income/Expense	
Income	
4400 · Impact Fee Revenue	27,426.00
4100 · Interest Income	3,782.64
	<hr/>
Total Income	31,208.64
	<hr/>
Net Ordinary Income	31,208.64
	<hr/>
Net Income	<u>31,208.64</u>

Village of Salado - 700 WW Permanent Improvement Bonds

Check Listing

As of August 31, 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 August 31, 2023

	<u>Aug 31, 23</u>
ASSETS	
Current Assets	
Checking/Savings	120,324.12
Other Current Assets	
1200 · Due To/From General Fund	-808.97
1215 · Property Tax Receivable	18,405.80
Total Other Current Assets	<u>17,596.83</u>
Total Current Assets	<u>137,920.95</u>
TOTAL ASSETS	<u>137,920.95</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2704 · Deferred Revenue- Ad Valorem	16,727.49
Total Other Current Liabilities	<u>16,727.49</u>
Total Current Liabilities	<u>16,727.49</u>
Total Liabilities	16,727.49
Equity	
32000 · Unrestricted Net Assets	140,465.29
Net Income	-19,271.83
Total Equity	<u>121,193.46</u>
TOTAL LIABILITIES & EQUITY	<u>137,920.95</u>

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

	Aug 23	Oct '22 - Aug 23	Annual Budget	% of Budget
Ordinary Income/Expense				
Income				
4000 · Property Tax Revenue	-808.97	662,434.13	705,147.98	93.94%
4100 · Interest Income	2,507.27	20,926.11	3,500.00	597.89%
Total Income	1,698.30	683,360.24	708,647.98	96.43%
Expense				
6111 · 2022 Bond Principal	550,000.00	550,000.00	550,000.00	100.0%
6112 · 2022 Bond Interest	76,285.00	152,570.00	152,570.00	100.0%
6165 · Supplies-Checks	62.07	62.07		
Total Expense	626,347.07	702,632.07	702,570.00	100.01%
Net Ordinary Income	-624,648.77	-19,271.83	6,077.98	-317.08%
Net Income	-624,648.77	-19,271.83	6,077.98	-317.08%

Village of Salado - 300 Interest and Sinking Fund

Check Listing

As of August 31, 2023

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
08/16/2023	Draft	Intuit	Checkstock	62.07
08/17/2023	999	Amegy Bank of Texas	Bond Debt Payment	626,285.00
				<u>626,347.07</u>
				<u><u>626,347.07</u></u>