



CITY OF MISSION, TEXAS

FINANCIAL SUMMARY REPORT as of February 28, 2023

Departments Funds	REVENUES			EXPENSES				
	Amended Budget	Actual Amount	YTD % Received	Amended Budget	Actual Amount	Encumb.	Actual w/Encumb.	YTD % Used
10-Legislative	-	-	0.00%	35,588	(7,082)	1,479	(5,603)	15.64%
11-Executive	-	-	0.00%	998,873	67,018	130	67,148	82.97%
12-Finance	446,000	(1,607)	1.92%	946,573	57,019	10,275	67,294	39.45%
13-Municipal Court	810,500	82,334	46.55%	741,491	51,278	253	51,531	34.33%
14-Planning	1,480,000	162,432	58.70% ¹	1,319,691	84,395	38,461	122,857	33.28%
15-Facilities Maint.	-	-	0.00%	1,210,369	86,771	71,316	158,087	39.46%
16-Fleet Maint.	-	-	0.00%	1,166,176	137,328	182,106	319,435	53.74% ¹
17-Organizational	46,388,000	4,617,292	62.67% ²	2,570,736	104,361	266,261	370,621	41.80%
18-Purchasing	-	-	0.00%	336,404	25,875	-	25,875	38.99%
19-City Secretary	213,200	13,704	28.11%	431,782	29,538	10,964	40,502	40.69%
22-Risk	25,000	500	77.48% ³	696,559	15,936	2,268	18,204	11.54%
24-Civil Service	-	-	0.00%	198,300	10,229	3,403	13,632	28.09%
25-Human Resources	-	-	0.00%	360,220	28,290	-	28,290	37.74%
26-Information Tech.	-	-	0.00%	1,138,944	46,692	89,896	136,588	37.71%
27-Media Relations	-	-	0.00%	324,098	23,013	1,861	24,874	35.83%
28-Legal	-	-	0.00%	561,239	35,333	1,325	36,658	30.78%
30-Police	1,417,518	133,563	24.18%	20,487,381	1,613,722	116,607	1,730,329	37.51%
31-Fire	45,000	7,452	227.98% ⁴	9,618,720	623,438	4,343,119	4,966,557	81.33% ²
32-Fire Prevention	-	-	0.00%	818,123	65,624	2,463	68,087	39.34%
40-Streets	-	-	0.00%	4,736,925	419,690	256,326	676,016	41.50%
43-Health Regulation & Inspection	89,500	8,136	34.55%	362,945	22,311	1,569	23,880	28.65%
44-Animal Welfare	-	-	0.00%	520,540	22,030	242,873	264,904	74.19% ³
51-Mission Historical Museum	-	-	0.00%	366,119	27,699	2,612	30,311	37.34%
60-Parks & Rec Administration	-	-	0.00%	271,590	19,865	197	20,062	36.51%
61-Parks	25,000	1,780	32.73%	2,934,585	205,448	47,979	253,427	31.25%
63-Recreation	46,500	1,575	28.71%	408,164	13,260	2,901	16,161	17.91%
64-Library	65,500	2,597	20.82%	1,489,140	102,547	42,977	145,524	36.50%
65-Bannworth Pool	45,000	2,735	11.82%	283,646	17,268	12,966	30,234	29.11%
67-Mayberry Pool	30,000	3,163	28.06%	339,212	16,056	10,639	26,695	24.26%
98-Transfers Out	2,783,707	-	0.00%	3,305,658	-	-	-	0.00%
GENERAL FUND	53,910,425	5,035,655	57.37%	58,979,791	3,964,954	5,763,226	9,728,180	43.40%
SPECIAL REVENUE FUNDS	35,723,355	431,821	4.79%	38,091,174	1,154,809	10,496,457	11,651,267	41.37%
CAPITAL PROJECTS FUNDS	8,069,332	40,657	20.62%	8,069,332	809,042	27,711,130	28,520,172	386.76%
DEBT SERVICE FUNDS	7,036,000	304,248	53.26%	6,162,067	5,124,258	-	5,124,258	83.19%
UTILITY FUND	25,970,339	1,767,180	30.19%	25,860,006	1,271,668	1,843,840	3,115,508	31.15%
GOLF COURSE FUND	975,000	103,497	53.48%	1,598,144	86,537	47,332	133,869	28.52%
SOLID WASTE FUND	12,118,871	716,134	23.93%	12,549,631	551,300	4,489,986	5,041,286	53.06%
EVENT CENTER FUND	860,100	32,101	18.24%	877,333	64,960	26,662	91,622	33.24%
INTERNAL SERVICE FUND	7,180,583	531,552	36.88%	6,831,277	423,670	1,859	425,529	35.32%
Grand Total	151,844,005	8,962,846		159,018,755	13,451,199	50,380,492	63,831,691	

2nd Quarter
All Exp < 50%

Unadjusted
FUND BALANCE
2/28/2023

15,395,775
(1,017,146)
20,568,756
(855,307)
9,994,225
(5,010,698)
6,339,629
(268,985)
(787)
45,145,463

¹ Increase in inspection and construction fees due to high development.

² Receive majority of property tax revenues in December & January.

³ Received insurance claims in October for PD Unit repair.

⁴ Received reimbursements for special state deployments.

¹ Fire Encumbrance for Enforcer Pumper results in increase of budget percentage.

² Fire Encumbrance for Enforcer Pumper results in increase of budget percentage.

³ Increase due to fee to RGV Humane Society requiring budget amendment.

**CITY OF MISSION, TEXAS
GENERAL FUND
FINANCIAL STATEMENTS FOR THE MONTH ENDING 2/28/23**

	General Fund
Beginning Unadjusted Fund Balance	\$ 14,328,960.87
Adjustment to Prior Year Fund Balance	(3,886.72)
	Unadjusted Fund Balance
	\$ 14,325,074.15
Revenues:	
Property Taxes	1,851,224.06
Sales Taxes	1,911,805.31
Other Taxes	787,234.97
Licenses and permits	106,671.57
Intergovernmental Revenues	134,664.55
Charges for Services	93,808.88
Fines and Forfeits	85,510.09
Interest Earned	992.52
Miscellaneous	63,743.08
Total Revenues:	5,035,655.03
Transfers In:	-
Total Resources Available:	19,360,729.18
Expenditures:	
Legislative	(7,082.07)
Executive	67,018.12
Finance	57,018.94
Municipal Court	51,278.30
Planning	84,395.33
Facilities Maintenance	86,771.42
Fleet Maintenance	137,328.26
Organizational	104,360.58
Purchasing	25,875.47
City Secretary	29,537.79
Risk Management	15,935.69
Civil Service	10,229.03
Human Resources	28,289.81
Information Technology	46,691.79
Media Relations	23,013.08
Legal	35,333.31
Police	1,613,721.91
Fire	623,438.34
Fire Prevention	65,623.94
Streets	419,690.16
Health	22,311.14
Animal Welfare	22,030.24
Museum	27,698.96
Parks and Recreation	19,864.95
Parks	205,448.00
Recreation	13,259.73
Library	102,547.34
Bannworth Pool	17,268.21
Mayberry Pool	16,056.06
Total Expenditures:	3,964,953.83
Transfers - Out:	-
Ending Fund Balance: (unadjusted)	\$ 15,395,775.35

**CITY OF MISSION, TEXAS
GENERAL FUND
FINANCIAL STATEMENTS FOR THE MONTH ENDING 2/28/23**

	General Fund
Assets:	
Cash:	18,408,719.55
Investments:	495,950.41
Prepaid items	16,112.68
Receivables:	
Taxes	2,306,800.02
Accounts	787,642.07
Less: allowance for uncollectibles	(1,920,860.00)
Accrued interest receivable	(297.44)
Due from other governments	293,718.00
Due from other funds	11,549,230.04
Due from component unit	394.97
Long-term receivable	7,000.00
Inventory	23,704.38
Total Assets:	31,968,114.68
 Liabilities and Fund Balance:	
Accounts Payable	495,002.40
Other liabilities	285,311.02
Accrued payroll	(4,204.86)
Due to other funds	14,204,953.62
Deferred Revenue	1,591,277.15
Total Liabilities	16,572,339.33
 Net Assets:	
Nonspendable	46,817.06
Committed	16,164,477.71
Unassigned	(815,519.42)
Total Fund Balance	\$ 15,395,775.35

FINANCIAL STATEMENT
AS OF: FEBRUARY 28, 2023

01 -GENERAL FUND

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUM.	BUDGET BALANCE
REVENUE SUMMARY						
	53,910,424.50	5,035,655.03	30,928,884.05	57.37	0.00	22,981,540.45
*** TOTAL REVENUES ***	53,910,424.50	5,035,655.03	30,928,884.05	57.37	0.00	22,981,540.45
EXPENDITURE SUMMARY						
10-LEGISLATIVE	35,588.00	(7,082.07)	4,087.53	15.64	1,479.22	30,021.25
11-EXECUTIVE	998,873.00	67,018.12	828,679.55	82.97	129.99	170,063.46
12-FINANCE	946,573.00	57,018.94	363,173.16	39.45	10,275.00	573,124.84
13-MUNICIPAL COURT	741,491.00	51,278.30	254,275.72	34.33	252.57	486,962.71
14-PLANNING	1,319,691.00	84,395.33	400,673.80	33.28	38,461.38	880,555.82
15-FACILITIES MAINTENANCE	1,210,369.00	86,771.42	406,283.07	39.46	71,315.75	732,770.18
16-FLEET MAINTENANCE	1,166,176.00	137,328.26	444,558.92	53.74	182,106.44	539,510.64
17-ORGANIZATIONAL EXPENSE	2,570,735.72	104,360.58	808,204.54	41.80	266,260.89	1,496,270.29
18-PURCHASING	336,404.00	25,875.47	131,148.24	38.99	0.00	205,255.76
19-CITY SECRETARY	431,782.00	29,537.79	164,710.50	40.69	10,964.25	256,107.25
22-RISK MANAGEMENT	696,559.00	15,935.69	78,143.04	11.54	2,268.47	616,147.49
23-ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00
24-CIVIL SERVICE	198,300.00	10,229.03	52,295.32	28.09	3,402.64	142,602.04
25-HUMAN RESOURCES	360,220.00	28,289.81	135,935.60	37.74	0.00	224,284.40
26-INFORMTION TECHNOLOGY	1,138,944.00	46,691.79	339,620.88	37.71	89,895.72	709,427.40
27-MEDIA RELATIONS	324,098.00	23,013.08	114,262.41	35.83	1,860.69	207,974.90
28-LEGAL	561,239.00	35,333.31	171,396.53	30.78	1,324.99	388,517.48
30-POLICE	20,487,381.00	1,613,721.91	7,567,796.22	37.51	116,606.90	12,802,977.88
31-FIRE	9,618,720.00	623,438.34	3,479,826.26	81.33	4,343,118.60	1,795,775.14
32-FIRE PREVENTION	818,123.00	65,623.94	319,386.85	39.34	2,463.14	496,273.01
40-STREETS	4,736,925.00	419,690.16	1,709,366.43	41.50	256,325.92	2,771,232.65
43-HEALTH REGULATION & IN	362,945.00	22,311.14	102,421.84	28.65	1,569.07	258,954.09
44-ANIMAL CONTROL	520,540.00	22,030.24	143,338.44	0.00	242,873.42	134,328.14
51-MISSION HISTORICAL MUS	366,119.00	27,698.96	134,110.99	37.34	2,611.56	229,396.45
60-PARKS & RECREATION ADM	271,590.00	19,864.95	98,972.23	36.51	197.32	172,420.45
61-PARKS	2,934,585.00	205,448.00	869,138.80	31.25	47,979.49	2,017,466.71
63-RECREATION	408,164.00	13,259.73	70,190.33	17.91	2,901.00	335,072.67
64-LIBRARY	1,489,140.00	102,547.34	500,504.07	36.50	42,977.11	945,658.82
65-BANNWORTH POOL	283,646.00	17,268.21	69,617.83	29.11	12,965.70	201,062.47
67-MAYBERRY POOL	339,212.00	16,056.06	71,653.46	24.26	10,638.53	256,920.01
99-TRANSFERS OUT	3,305,658.00	0.00	0.00	0.00	0.00	3,305,658.00
*** TOTAL EXPENDITURES ***	58,979,790.72	3,964,953.83	19,833,772.56	43.40	5,763,225.76	33,382,792.40

CITY OF MISSION, TEXAS
SPECIAL REVENUE BONDS
FINANCIAL STATEMENTS FOR THE MONTH ENDING 2/28/22

SPECIAL REVENUE PAGE 1

	<u>Total</u>	<u>CDBG Fund 04</u>	<u>Police State Sharing Fund 10</u>	<u>Police Federal Sharing Fund 11</u>	<u>Municipal Court Tech Fund 14</u>
Beginning Unadjusted Fund Balance	\$ (373,857.42)	\$ (19,476.99)	\$ 77,895.27	\$ 233,591.03	\$ 222,353.21
Adjustment to Prior Year Fund Balance	<u>79,699.74</u>	<u>-</u>	<u>-</u>	<u>0.01</u>	<u>-</u>
Unadjusted Fund Balance	\$ (294,157.68)	\$ (19,476.99)	\$ 77,895.27	\$ 233,591.04	\$ 222,353.21
Revenues:					
Intergovernmental Revenues	256,674.21	99,008.35	-	-	-
Other taxes	7,318.96	-	-	-	-
Charges for Services	61,001.99	-	-	-	4,651.27
Interest Earned	8,133.97	-	108.01	31.78	-
Miscellaneous	482.99	-	-	-	-
Special Assessments	98,208.86	-	-	-	-
Total Revenues:	<u>431,820.98</u>	<u>99,008.35</u>	<u>108.01</u>	<u>31.78</u>	<u>4,651.27</u>
Transfers In:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources Available:	<u><u>137,663.30</u></u>	<u><u>79,531.36</u></u>	<u><u>78,003.28</u></u>	<u><u>233,622.82</u></u>	<u><u>227,004.48</u></u>
Expenditures:					
Police	83,274.07	-	-	-	-
Organizational	668,522.15	-	-	-	-
Municipal Court	5,050.06	-	-	-	1,023.34
Fire	42,217.08	-	-	-	-
Parks & Recreation	97,165.00	-	-	-	-
Media	6,731.76	-	-	-	-
Drainage	12,404.37	-	-	-	-
Boys & Girls Club	69,120.37	-	-	-	-
Veteran's Cemetery	61,412.33	-	-	-	-
CDBG	108,912.04	108,912.04	-	-	-
Total Expenditures:	<u>1,154,809.23</u>	<u>108,912.04</u>	<u>-</u>	<u>-</u>	<u>1,023.34</u>
Transfers - Out:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Unadjusted Fund Balance:	<u><u>\$ (1,017,145.93)</u></u>	<u><u>\$ (29,380.68)</u></u>	<u><u>\$ 78,003.28</u></u>	<u><u>\$ 233,622.82</u></u>	<u><u>\$ 225,981.14</u></u>
Assets:					
Cash:	15,876,317.17	152,528.90	31,398.33	-	21,740.86
Investments:	823,999.26	-	-	39,428.40	-
Receivables:					
Accounts	403,253.10	168.81	-	-	-
Less: allowance for uncollectibles	(17,747.19)	-	-	-	-
Due from other governments	298,721.52	-	-	-	-
Due from other funds	<u>2,862,835.61</u>	<u>13,237.27</u>	<u>46,604.95</u>	<u>194,228.39</u>	<u>205,263.62</u>
Total Assets	<u><u>20,247,379.47</u></u>	<u><u>165,934.98</u></u>	<u><u>78,003.28</u></u>	<u><u>233,656.79</u></u>	<u><u>227,004.48</u></u>
Liabilities and Fund Balance:					
Accounts Payable	879,431.93	17,437.71	-	-	1,023.34
Accrued interest payable	627.68	-	-	33.97	-
Other liabilities	31,563.34	5,253.85	-	-	-
Due to other funds	2,527,164.09	172,624.10	-	-	-
Deferred Revenue	<u>17,825,738.36</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u><u>21,264,525.40</u></u>	<u><u>195,315.66</u></u>	<u><u>-</u></u>	<u><u>33.97</u></u>	<u><u>1,023.34</u></u>
Net Assets					
Restricted Fund Balance	<u><u>\$ (1,017,145.93)</u></u>	<u><u>\$ (29,380.68)</u></u>	<u><u>78,003.28</u></u>	<u><u>\$ 233,622.82</u></u>	<u><u>\$ 225,981.14</u></u>

SPECIAL REVENUE PAGE 2

Designated Purpose (grants) Fund 15	Drainage Assessment Fund 16	Cemetery Trust Fund 17	Records Preservation Fund 20	Speer Memorial Macdonald Fund 22	Hotel/Motel Tax Fund 24	Municipal Court Bldg Security Fund 25
\$ (1,225,751.45)	\$ 695,411.95	\$ 19,751.31	\$ 7,604.27	\$ 27,476.62	\$ 733,354.29	\$ 163,384.47
-	-	-	-	-	-	-
\$ (1,225,751.45)	\$ 695,411.95	\$ 19,751.31	\$ 7,604.27	\$ 27,476.62	\$ 733,354.29	\$ 163,384.47
153,499.19	-	-	-	-	-	-
-	-	-	-	-	7,318.96	-
-	-	-	616.00	-	-	2,898.51
7,920.78	-	-	-	-	20.81	31.78
-	482.99	-	-	-	-	-
-	98,208.86	-	-	-	-	-
161,419.97	98,691.85	-	616.00	-	7,339.77	2,930.29
-	-	-	-	-	-	-
<u>(1,064,331.48)</u>	<u>794,103.80</u>	<u>19,751.31</u>	<u>8,220.27</u>	<u>27,476.62</u>	<u>740,694.06</u>	<u>166,314.76</u>
83,274.07	-	-	-	-	-	-
668,522.15	-	-	-	-	-	-
-	-	-	-	-	-	750.00
42,217.08	-	-	-	-	-	-
-	-	-	-	-	-	-
-	12,404.37	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
794,013.30	12,404.37	-	-	-	-	750.00
-	-	-	-	-	-	-
<u>\$ (1,858,344.78)</u>	<u>\$ 781,699.43</u>	<u>\$ 19,751.31</u>	<u>\$ 8,220.27</u>	<u>\$ 27,476.62</u>	<u>\$ 740,694.06</u>	<u>\$ 165,564.76</u>
15,458,486.40	-	-	-	-	191,607.80	13,643.13
-	472,738.95	-	-	-	65,487.10	39,428.40
285.90	107,736.00	-	-	-	294,597.27	-
-	(17,747.19)	-	-	-	-	-
298,721.52	-	-	-	-	-	-
575,505.93	219,760.33	19,751.31	8,220.27	27,476.62	189,022.70	112,527.20
16,332,999.75	782,488.09	19,751.31	8,220.27	27,476.62	740,714.87	165,598.73
(10,921.66)	70.00	-	-	-	-	-
-	518.12	-	-	-	20.81	33.97
19,165.20	120.68	-	-	-	-	-
921,148.08	79.86	-	-	-	-	-
17,261,952.91	-	-	-	-	-	-
18,191,344.53	788.66	-	-	-	20.81	33.97
<u>\$ (1,858,344.78)</u>	<u>\$ 781,699.43</u>	<u>\$ 19,751.31</u>	<u>\$ 8,220.27</u>	<u>\$ 27,476.62</u>	<u>\$ 740,694.06</u>	<u>\$ 165,564.76</u>

Speer Memorial Breyfogle Fund 26	Park Dedication Fund 27	Juevenile Case Manager Fund 28	Capital Asset Replacement Fund 29	PEG Capital Fund Fund 30	Boys & Girls Club Fund 32	Veteran's Cemetery Fund 35	Tax Increment Fund 81
\$ 6,811.75	\$(116,442.00)	\$ 177,473.39	\$(855,371.50)	\$ 661,018.59	\$ (1,103,690.39)	\$ (82,805.96)	\$ 3,554.72
-	-	-	79,749.99	-	(19.20)	(31.06)	-
\$ 6,811.75	\$(116,442.00)	\$ 177,473.39	\$(775,621.51)	\$ 661,018.59	\$ (1,103,709.59)	\$ (82,837.02)	\$ 3,554.72
-	-	-	-	-	4,166.67	-	-
-	-	-	-	-	-	-	-
-	-	3,025.48	-	28,320.73	21,490.00	-	-
-	-	-	-	20.81	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	3,025.48	-	28,341.54	25,656.67	-	-
-	-	-	-	-	-	-	-
<u>6,811.75</u>	<u>\$(116,442.00)</u>	<u>180,498.87</u>	<u>\$(775,621.51)</u>	<u>689,360.13</u>	<u>\$(1,078,052.92)</u>	<u>\$(82,837.02)</u>	<u>3,554.72</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	3,276.72	-	-	-	-	-
-	97,165.00	-	-	-	-	-	-
-	-	-	-	6,731.76	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	69,120.37	-	-
-	-	-	-	-	-	61,412.33	-
-	-	-	-	-	-	-	-
-	97,165.00	3,276.72	-	6,731.76	69,120.37	61,412.33	-
-	-	-	-	-	-	-	-
<u>\$ 6,811.75</u>	<u>\$(213,607.00)</u>	<u>\$ 177,222.15</u>	<u>\$(775,621.51)</u>	<u>\$ 682,628.37</u>	<u>\$ (1,147,173.29)</u>	<u>\$(144,249.35)</u>	<u>\$ 3,554.72</u>
6,811.75	-	-	-	-	-	100.00	-
-	-	-	-	206,916.41	-	-	-
-	-	-	-	-	465.12	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	350,178.45	177,677.46	79,749.99	482,453.73	8,333.34	-	152,844.05
<u>6,811.75</u>	<u>350,178.45</u>	<u>177,677.46</u>	<u>79,749.99</u>	<u>689,370.14</u>	<u>8,798.46</u>	<u>100.00</u>	<u>152,844.05</u>
-	-	178.80	855,371.50	6,720.96	8,069.87	1,481.41	-
-	-	-	-	20.81	-	-	-
-	-	276.51	-	-	4,933.07	1,814.03	-
-	-	-	-	-	1,142,968.81	141,053.91	149,289.33
-	563,785.45	-	-	-	-	-	-
-	563,785.45	455.31	855,371.50	6,741.77	1,155,971.75	144,349.35	149,289.33
<u>\$ 6,811.75</u>	<u>\$(213,607.00)</u>	<u>\$ 177,222.15</u>	<u>\$(775,621.51)</u>	<u>\$ 682,628.37</u>	<u>\$ (1,147,173.29)</u>	<u>\$(144,249.35)</u>	<u>\$ 3,554.72</u>

**CITY OF MISSION, TEXAS
CAPITAL PROJECTS FUNDS
FINANCIAL STATEMENTS FOR THE MONTH ENDING 02/28/23**

	Total	Capital Projects Fund 09	2018 CO Fund 75	2021 CO Fund 76
Beginning Unadjusted Fund Balance	\$ 21,337,153.92	\$ (3,466,533.67)	\$ 5,585,527.28	\$ 19,218,160.31
Adjustment to Prior Year Fund Balance	(12.28)	-	-	(12.28)
Unadjusted Fund Balance	\$ 21,337,141.64	\$ (3,466,533.67)	\$ 5,585,527.28	\$ 19,218,148.03
Revenues:				
Interest Earned	40,656.62	-	14,778.76	25,877.86
Total Revenues:	40,656.62	-	14,778.76	25,877.86
Transfers In:	-	-	-	-
Total Resources Available:	<u>21,377,798.26</u>	<u>(3,466,533.67)</u>	<u>5,600,306.04</u>	<u>19,244,025.89</u>
Expenditures:				
Streets - Taylor Rd Project	25,393.51	25,393.51	-	-
Streets - Inspiration Military Project	83,061.58	83,061.58	-	-
Facilities - PD/Fire Substation	4,452.00	4,452.00	-	-
Drainage - Stewart A	157,457.62	-	-	157,457.62
Drainage - Esperanza	335,576.65	-	-	335,576.65
Drainage - Tulip	175,946.11	-	-	175,946.11
Parks - Lions Park Project	27,155.00	-	-	27,155.00
Total Expenditures:	809,042.47	112,907.09	-	696,135.38
Transfers - Out:	-	-	-	-
Ending Unadjusted Fund Balance:	<u>\$ 20,568,755.79</u>	<u>\$ (3,579,440.76)</u>	<u>\$ 5,600,306.04</u>	<u>\$ 18,547,890.51</u>
Assets:				
Cash:	7,893,315.83	248,360.92	1,516,582.46	6,128,372.45
Investments:	14,362,680.35	-	4,085,402.52	10,277,277.83
Due from other governments	470,485.05	470,485.05	-	-
Due from other funds	2,239,350.98	-	-	2,239,350.98
Total Assets	<u>24,965,832.21</u>	<u>718,845.97</u>	<u>5,601,984.98</u>	<u>18,645,001.26</u>
Liabilities and Fund Balance:				
Accounts Payable	4,452.00	4,452.00	-	-
Retainage Payable	260,981.88	165,688.59	-	95,293.29
Other liabilities	1,817.46	-	-	1,817.46
Due to other funds	2,798,518.06	2,796,839.12	1,678.94	-
Deferred Revenue	1,331,307.02	1,331,307.02	-	-
Total Liabilities	<u>4,397,076.42</u>	<u>4,298,286.73</u>	<u>1,678.94</u>	<u>97,110.75</u>
Net Assets				
Restricted Fund Balance	<u>\$ 20,568,755.79</u>	<u>\$ (3,579,440.76)</u>	<u>\$ 5,600,306.04</u>	<u>\$ 18,547,890.51</u>

**CITY OF MISSION, TEXAS
DEBT SERVICE FUND
FINANCIAL STATEMENTS FOR THE MONTH ENDING 2/28/23**

	Debt Service Fund 08
Beginning Unadjusted Fund Balance	\$ 3,964,702.95
Revenues:	
Property Taxes	304,102.16
Interest Earned	146.33
Total Revenues:	<u>304,248.49</u>
Transfers In:	<u>-</u>
Total Resources Available:	<u><u>4,268,951.44</u></u>
Expenditures:	
Principal	3,995,000.00
Interest	1,129,108.25
Agent fees	150.00
Total Expenditures:	<u>5,124,258.25</u>
Transfers - Out:	<u>-</u>
Unadjusted Fund Balance:	<u><u>\$ (855,306.81)</u></u>
Assets:	
Investments:	235,424.52
Receivables:	
Taxes	2,560,941.94
Less: allowance for uncollectibles	(192,141.30)
Total Assets	<u><u>2,604,225.16</u></u>
Liabilities and Fund Balance:	
Due to other funds	1,090,731.33
Deferred Revenue	2,368,800.64
Total Liabilities	<u><u>3,459,531.97</u></u>
Net Assets:	
Restricted Fund Balance	<u><u>\$ (855,306.81)</u></u>

**CITY OF MISSION, TEXAS
UTILITY ENTERPRISE FUND
FINANCIAL STATEMENTS FOR THE MONTH ENDING 02/28/23
UNADJUSTED**

	Total Utility Funds 02	Utility Fund	Utility Reserve & Ext Funds	Utility I&S Funds	Utility Capital Project Fund
Beginning Unadjusted Retain Earnings	\$ 8,275,499.00	\$ 5,728,726.16	\$ 777,257.76	\$ 1,598,646.43	\$ 170,868.65
Adjustment to Prior Year Retain Earnings	1,223,214.72	1,223,214.72	-	-	-
Unadjusted Retain Earnings	\$ 9,498,713.72	\$ 6,951,940.88	\$ 777,257.76	\$ 1,598,646.43	\$ 170,868.65
Revenues:					
Charges for Services	1,756,752.34	1,756,752.34	-	-	-
Interest Earned	3,240.52	1,778.22	436.64	942.72	82.94
Miscellaneous	347.00	347.00	-	-	-
Special Assessments	6,840.00	6,840.00	-	-	-
Total Revenues:	1,767,179.86	1,765,717.56	436.64	942.72	82.94
Transfers In:	2,200,000.00	-	-	2,200,000.00	-
Total Resources Available:	13,465,893.58	8,717,658.44	777,694.40	3,799,589.15	170,951.59
Expenditures:					
Administration	68,442.56	68,442.56	-	-	-
Water Distribution	392,129.41	392,129.41	-	-	-
Water Treatment	109,783.20	109,783.20	-	-	-
Wastewater Treatment	190,885.66	190,885.66	-	-	-
Industrial Pre-Treatment	5,490.36	5,490.36	-	-	-
Utility Billing and Collecting	49,926.86	49,926.86	-	-	-
Organizational Expense	(47,759.13)	(47,759.13)	-	-	-
Meter Readers	40,298.09	40,298.09	-	-	-
North Water Plant	182,127.70	182,127.70	-	-	-
Golf Course:					
Club House	-	-	-	-	-
Grounds	-	-	-	-	-
Restaurant	-	-	-	-	-
Organizational	-	-	-	-	-
Solid Waste	-	-	-	-	-
Event Center	-	-	-	-	-
Contra Account	(2,640,000.00)	(2,640,000.00)	-	-	-
Principal and Interest Payments	2,920,343.50	-	-	2,920,343.50	-
Total Expenditures:	1,271,668.21	(1,648,675.29)	-	2,920,343.50	-
Transfers - Out:	2,200,000.00	2,200,000.00	-	-	-
Ending Retain Earnings: (unadjusted)	<u>\$ 9,994,225.37</u>	<u>\$ 8,166,333.73</u>	<u>\$ 777,694.40</u>	<u>\$ 879,245.65</u>	<u>\$ 170,951.59</u>
Assets:					
Cash:	402,229.60	402,229.60	-	-	-
Investments:	1,407,855.89	1,407,855.89	-	-	-
Prepaid items	6,100.00	6,100.00	-	-	-
Receivables:					
Accounts	1,812,781.40	1,812,781.40	-	-	-
Less: allowance for uncollectibles	(331,396.98)	(331,396.98)	-	-	-
Accrued interest receivable	(497.68)	(497.68)	-	-	-
Due from other governments	-	-	-	-	-
Due from other funds	5,886,152.10	5,789,265.55	95,833.00	1,000.00	53.55
Inventory	186,866.82	186,866.82	-	-	-
Total Current Assets	9,370,091.15	9,273,204.60	95,833.00	1,000.00	53.55
Non-Current Assets					
Restricted Assets:					
Cash and cash equivalents	13,016,877.68	12,505,710.90	353,323.52	(13,054.78)	170,898.04
Investments	2,405,399.27	1,185,560.96	328,537.88	891,300.43	-
Accrued interest	(1,442.76)	(1,442.76)	-	-	-
Deferred charges	706,531.62	706,531.62	-	-	-
Net Pension Asset	19,486.06	19,486.06	-	-	-
Capital Assets:					
Land, water rights, & construction in progress	38,923,124.01	38,923,124.01	-	-	-
Other capital assets, net of accumulated depr.	61,891,161.48	61,891,161.48	-	-	-
Total Non-current assets	116,961,137.36	115,230,132.27	681,861.40	878,245.65	170,898.04
Total Assets:	<u>126,331,228.51</u>	<u>124,503,336.87</u>	<u>777,694.40</u>	<u>879,245.65</u>	<u>170,951.59</u>
Liabilities:					
Accounts Payable	149,466.48	149,466.48	-	-	-
Retainage payable	226,147.85	226,147.85	-	-	-
Accrued interest payable	240,968.25	240,968.25	-	-	-
Other liabilities	12,897.29	12,897.29	-	-	-
Compensated absences	174,111.23	174,111.23	-	-	-
Accrued payroll	15,310.83	15,310.83	-	-	-
Due to other funds	5,816,305.16	5,816,305.16	-	-	-
Customer deposits	2,826,354.74	2,826,354.74	-	-	-
Deferred Revenue	885,584.50	885,584.50	-	-	-
Current portion of long-term	1,839,753.35	1,839,753.35	-	-	-
Subdividers deposits	3,102,181.26	3,102,181.26	-	-	-
Capital Leases	153,718.65	153,718.65	-	-	-
Long-term obligations:	39,090,131.95	39,090,131.95	-	-	-
Total Liabilities	54,532,931.54	54,532,931.54	-	-	-
Net Assets:					
Nonspendable	61,804,071.60	61,804,071.60	-	-	-
Restricted	1,827,891.64	-	777,694.40	879,245.65	170,951.59
Committed	1,518,311.88	1,518,311.88	-	-	-
Unassigned	6,648,021.85	6,648,021.85	-	-	-
	<u>\$ 71,798,296.97</u>	<u>\$ 69,970,405.33</u>	<u>\$ 777,694.40</u>	<u>\$ 879,245.65</u>	<u>\$ 170,951.59</u>

FINANCIAL STATEMENT
AS OF: FEBRUARY 28, 2023

02 -UTILITY FUND

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUM.	BUDGET BALANCE
REVENUE SUMMARY						
	25,970,339.00	1,767,179.86	7,840,040.44	30.19	0.00	18,130,298.56
*** TOTAL REVENUES ***	25,970,339.00	1,767,179.86	7,840,040.44	30.19	0.00	18,130,298.56
EXPENDITURE SUMMARY						
10-ADMINISTRATION	1,159,438.00	68,442.56	359,179.27	31.09	1,251.60	799,007.13
12-WATER DISTRIBUTION/SEW	4,801,072.00	392,129.41	1,190,299.67	41.61	807,458.57	2,803,313.76
13-SOUTH WATER PLANT	2,225,649.00	109,783.20	620,278.17	40.62	283,789.56	1,321,581.27
14-WASTEWATER TREATMENT	4,747,199.00	190,885.66	1,828,064.31	47.84	443,014.04	2,476,120.65
15-INDUSTRIAL PRE-TREATME	321,395.00	5,490.36	41,602.91	26.25	42,770.38	237,021.71
16-UTILITY BILLING AND CO	775,792.00	49,926.86	212,524.21	30.81	26,488.35	536,779.44
17-ORGANIZATIONAL EXPENSE	5,603,160.00	2,872,584.37	3,075,516.41	55.18	16,579.00	2,511,064.59
18-METER READERS	665,233.00	40,298.09	205,178.58	31.54	4,629.72	455,424.70
30-NORTH WATER PLANT	2,777,361.00	182,127.70	1,318,752.03	55.33	217,858.34	1,240,750.63
61-2015 TWDB BONDS	0.00	0.00	0.00	0.00	0.00	0.00
63-2021 PSI BOND	0.00	0.00	0.00	0.00	0.00	0.00
99-TRANSFERS OUT	2,783,707.00	0.00	0.00	0.00	0.00	2,783,707.00
98-CONTRA ACCOUNTS	0.00	(2,640,000.00)	(2,640,000.00)	0.00	0.00	2,640,000.00
*** TOTAL EXPENDITURES ***	25,860,006.00	1,271,668.21	6,211,395.56	31.15	1,843,839.56	17,804,770.88

**CITY OF MISSION, TEXAS
ALL OTHER ENTERPRISE FUNDS
FINANCIAL STATEMENTS FOR THE MONTH ENDING 02/28/23
UNADJUSTED**

	Golf Course Fund 03	Solid Waste Fund 05	Event Center Fund 23
Beginning Unadjusted Retain Earnings	\$ (5,099,272.77)	\$ 5,693,351.77	\$ (249,609.17)
Adjustment to Prior Year Retain Earnings	71,614.53	481,442.72	13,483.55
Unadjusted Retain Earnings	\$ (5,027,658.24)	\$ 6,174,794.49	\$ (236,125.62)
Revenues:			
Charges for Services	103,465.92	715,882.54	32,101.15
Interest Earned	-	-	-
Miscellaneous	31.00	251.68	-
Special Assessments	-	-	-
Total Revenues:	103,496.92	716,134.22	32,101.15
Transfers In:	-	-	-
Total Resources Available:	(4,924,161.32)	6,890,928.71	(204,024.47)
Expenditures:			
Administration	-	-	-
Water Distribution	-	-	-
Water Treatment	-	-	-
Wastewater Treatment	-	-	-
Industrial Pre-Treatment	-	-	-
Utility Billing and Collecting	-	-	-
Organizational Expense	-	-	-
Meter Readers	-	-	-
North Water Plant	-	-	-
Golf Course:			
Club House	26,603.78	-	-
Grounds	36,069.48	-	-
Restaurant	7,135.35	-	-
Organizational	3,156.88	-	-
Solid Waste	-	551,299.67	-
Event Center	-	-	64,960.27
Contra Account	-	-	-
Principal and Interest Payments	13,571.50	-	-
Total Expenditures:	86,536.99	551,299.67	64,960.27
Transfers - Out:	-	-	-
Ending Retain Earnings: (unadjusted)	\$ (5,010,698.31)	\$ 6,339,629.04	\$ (268,984.74)
Assets:			
Cash:	650.00	718,344.62	2,500.00
Investments:	-	477,150.50	-
Prepaid items	5,000.00	-	4,115.00
Receivables:			
Accounts	2,914.88	830,240.87	7,867.26
Less: allowance for uncollectibles	-	(138,083.24)	-
Accrued interest receivable	-	-	-
Due from other governments	37,826.84	-	-
Due from other funds	-	711,807.73	-
Inventory	44,737.92	-	17,713.00
Total Current Assets	91,129.64	2,599,460.48	32,195.26
Non-Current Assets			
Restricted Assets:			
Cash and cash equivalents	-	-	-
Investments	-	-	-
Accrued interest	-	-	-
Deferred charges	59,646.51	142,787.49	19,500.33
Net Pension Asset	3,448.47	8,255.26	1,127.41
Capital Assets:			
Land, water rights, & construction in progress	1,642,918.52	-	-
Other capital assets, net of accumulated depr.	1,803,318.01	4,660,509.13	97,526.74
Total Non-current assets	3,509,331.51	4,811,551.88	118,154.88
Total Assets:	3,600,461.15	7,411,012.36	150,349.74
Liabilities:			
Accounts Payable	6,504.49	237,096.24	3,596.11
Retainage payable	-	-	-
Accrued interest payable	-	2,454.84	-
Other liabilities	60,005.79	117,600.44	3,090.84
Compensated absences	12,345.44	14,610.92	-
Accrued payroll	1,066.11	2,070.49	-
Due to other funds	3,017,236.87	17,656.45	324,935.73
Customer deposits	-	-	-
Deferred Revenue	189,138.55	375,177.70	59,500.13
Current portion of long-term	33,365.24	12,363.72	-
Subdividers deposits	-	-	-
Capital Leases	149,303.68	55,367.99	-
Long-term obligations:	110,374.38	236,984.53	28,211.67
Total Liabilities	3,579,340.55	1,071,383.32	419,334.48
Net Assets:			
Nonspendable	5,035,419.86	3,988,870.45	70,442.48
Restricted	37,826.84	-	-
Committed	-	1,162,098.37	-
Unassigned	(5,010,698.31)	1,188,660.22	(339,427.22)
	\$ 62,548.39	\$ 6,339,629.04	\$ (268,984.74)

**CITY OF MISSION, TEXAS
INTERNAL SERVICE FUNDS
3 FINANCIAL STATEMENTS FOR THE MONTH ENDING 2/28/22**

	Total
Beginning Unadjusted Fund Balance	\$ (36,726.93)
Adjustment to Prior Year Fund Balance	(71,942.66)
Unadjusted Fund Balance	\$ (108,669.59)
Revenues:	
Charges for Services	531,536.88
Interest Earned	15.44
Total Revenues:	531,552.32
Transfers In:	-
Total Resources Available:	422,882.73
Expenditures:	
Insurance claim drafts	358,641.48
Premium payments	63,521.73
Organizational Cost	1,506.66
Total Expenditures:	423,669.87
Transfers - Out:	-
Ending Unadjusted Fund Balance:	\$ (787.14)
Assets:	
Cash:	533,080.43
Investments:	4,489.05
Receivables:	
Accounts	4,527.87
Due from other funds	1,613,298.56
Total Assets:	2,155,395.91
Liabilities:	
Accounts Payable	251,373.71
Claims Payable	71,942.66
Due to general funds	1,832,866.68
Total Liabilities	\$ 2,156,183.05
Net Assets:	
Restricted Fund Balance	\$ (787.14)