



CITY OF MISSION, TEXAS FINANCIAL SUMMARY REPORT as of December 31, 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%	38,013	732	1,116	1,848	14.20%
11-Executive	-	-	0.00%	808,151	59,375	141	59,516	20.64%
12-Finance	497,000	3,306	1.32%	1,050,600	72,360	12,357	84,716	25.46%
13-Municipal Court	895,500	62,523	19.57%	787,269	56,144	2,046	58,190	20.60%
14-Planning	2,009,000	104,415	18.38%	1,378,722	89,144	19,985	109,129	20.16%
15-Facilities Maint.	-	-	0.00%	1,524,306	105,229	64,448	169,677	21.69%
16-Fleet Maint.	-	-	0.00%	1,221,045	151,877	168,173	320,049	38.13%
17-Organizational	49,853,441	12,342,197	28.50%	2,838,125	390,407	199,492	589,899	43.11%
18-Purchasing	-	-	0.00%	347,316	27,162	100	27,262	17.35%
19-City Secretary	148,800	10,107	20.34%	442,792	34,348	8,095	42,444	23.30%
22-Risk	40,000	12,434	42.25%	765,487	435,759	4,681	440,440	61.96%
24-Civil Service	-	-	0.00%	209,537	16,598	3,921	20,518	21.36%
25-Human Resources	-	-	0.00%	375,269	30,114	262	30,376	22.80%
26-Information Tech.	-	-	0.00%	1,256,375	145,402	96,645	242,047	57.34%
27-Media Relations	-	-	0.00%	423,779	27,358	513	27,871	18.76%
28-Legal	-	-	0.00%	579,591	29,755	8,887	38,642	17.50%
30-Police	1,536,033	6,407	0.83%	20,560,608	2,011,944	203,563	2,215,506	26.21%
31-Fire	2,450,000	2,374	0.43%	11,818,776	1,007,982	2,395,718	3,403,700	42.35%
32-Fire Prevention	-	-	0.00%	837,387	75,506	17,376	92,882	28.23%
40-Streets	72,000	-	16.67%	5,111,369	260,529	367,403	627,932	23.18%
43-Health Regulation & Inspection	142,000	1,944	8.48%	447,146	31,244	3,411	34,655	20.76%
44-Animal Welfare	-	-	0.00%	751,647	56,340	304,088	360,427	61.73%
51-Mission Historical Museum	-	-	0.00%	394,522	31,419	1,893	33,312	20.49%
60-Parks & Rec Administration	-	-	0.00%	278,708	21,662	520	22,182	22.20%
61-Parks	25,000	1,630	44.22%	3,159,187	231,172	49,669	280,841	21.03%
63-Recreation	48,000	2,200	20.84%	417,432	14,132	3,098	17,230	9.32%
64-Library	56,000	3,083	15.59%	1,545,170	111,420	7,001	118,421	20.22%
65-Bannworth Pool	25,000	480	9.24%	333,583	16,343	3,312	19,655	11.51%
67-Mayberry Pool	35,000	-	0.00%	395,853	16,341	2,246	18,587	9.87%
98-Transfers Out	4,308,791	-	0.00%	3,261,829	-	-	-	0.00%
GENERAL FUND	62,141,565	12,553,099	23.95%	63,437,644	5,557,797	3,950,160	9,507,957	28.65%
SPECIAL REVENUE FUNDS	24,725,798	183,072	2.32%	26,685,200	1,679,818	3,843,213	5,523,031	25.11%
CAPITAL PROJECTS FUNDS	-	22,769	0.00%	-	3,423,686	14,526,556	17,950,243	0.00%
DEBT SERVICE FUNDS	6,846,000	1,860,079	31.06%	6,255,452	-	-	-	0.01%
UTILITY FUND	22,906,000	1,819,345	19.59%	24,360,052	1,900,833	2,967,524	4,868,357	25.69%
GOLF COURSE FUND	977,000	104,347	27.77%	1,806,091	125,860	54,250	180,111	19.16%
SOLID WASTE FUND	9,431,500	788,565	18.40%	9,427,373	627,018	1,022,181	1,649,199	23.94%
EVENT CENTER FUND	1,150,100	36,297	12.89%	1,077,779	151,555	19,262	170,817	26.85%
INTERNAL SERVICE FUND	7,849,821	743,190	22.43%	8,070,277	789,743	3,195	792,938	15.31%
Grand Total	136,027,784	18,110,764		141,119,868	14,256,310	26,386,343	40,642,653	

Ist Quarter
All Exp < 25%

Unadjusted
FUND BALANCE
12/31/2023

6,807,461
(253,262)
7,701,685
3,511,539
6,552,359
(5,587,037)
6,243,120
(371,607)
736,554
25,340,813

¹ Property Tax revenue collection rate of 42.93% at end of 1st quarter.

² Insurance Settlement claims reimbursed.

³ Park Facility Rentals Increased

¹ Funds encumbered for supplies and services.

² Premiums for Insurance paid in 1st quarter of the fiscal year.

³ Leased heavy equipment encumbered and received in FY23-24.

⁴ RGV Humane Society Fee Encumbered for Entire Year

**CITY OF MISSION, TEXAS
GENERAL FUND
FINANCIAL STATEMENTS FOR THE MONTH ENDING 12/31/23**

	General Fund
Beginning Unadjusted Fund Balance	\$ (187,841.19)
Revenues:	
Property Taxes	10,702,888.57
Sales Taxes	1,623,174.77
Other Taxes	3,992.33
Licenses and permits	82,870.53
Intergovernmental Revenues	3,153.69
Charges for Services	48,236.62
Fines and Forfeits	65,539.80
Interest Earned	2,305.79
Miscellaneous	20,937.21
Total Revenues:	12,553,099.31
Transfers In:	-
Total Resources Available:	12,365,258.12
Expenditures:	
Legislative	731.80
Executive	59,375.16
Finance	72,359.58
Municipal Court	56,143.51
Planning	89,143.82
Facilities Maintenance	105,229.17
Fleet Maintenance	151,876.81
Organizational	390,406.63
Purchasing	27,162.26
City Secretary	34,348.32
Risk Management	435,758.84
Civil Service	16,597.95
Human Resources	30,113.84
Information Technology	145,402.12
Media Relations	27,358.41
Legal	29,755.16
Police	2,011,943.52
Fire	1,007,982.14
Fire Prevention	75,505.64
Streets	260,529.08
Health	31,244.20
Animal Welfare	56,339.54
Museum	31,419.39
Parks and Recreation	21,661.82
Parks	231,172.39
Recreation	14,131.69
Library	111,419.77
Banworth Pool	16,342.92
Mayberry Pool	16,341.22
Total Expenditures:	5,557,796.70
Transfers - Out:	-
Total Expenditures:	5,557,796.70
Ending Fund Balance: (unadjusted)	\$ 6,807,461.42

**CITY OF MISSION, TEXAS
GENERAL FUND
FINANCIAL STATEMENTS FOR THE MONTH ENDING 12/31/23**

	General Fund
Assets:	
Cash:	248,137.84
Investments:	3,507,169.22
Prepaid items	15,036.18
Receivables:	
Taxes	16,055,464.81
Accounts	1,700,432.79
Less: allowance for uncollectibles	(1,920,860.00)
Due from other governments	566,494.86
Due from other funds	5,648,815.68
Long-term receivable	5,000.00
Inventory	23,937.91
Total Assets:	25,849,629.29
 Liabilities and Fund Balance:	
Accounts Payable	125,568.21
Other liabilities	423,915.80
Accrued payroll	(4,204.86)
Due to other funds	1,253,434.58
Deferred Revenue	17,243,454.14
Total Liabilities	19,042,167.87
 Net Assets:	
Nonspendable	43,974.09
Committed	1,954,731.38
Unassigned	4,808,755.95
Total Fund Balance	\$ 6,807,461.42

FINANCIAL STATEMENT
AS OF: DECEMBER 31, 2023

01 -GENERAL FUND

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUM.	BUDGET BALANCE
REVENUE SUMMARY						
	62,141,565.00	12,553,099.31	14,884,942.24	23.95	0.00	47,256,622.76
*** TOTAL REVENUES ***	62,141,565.00	12,553,099.31	14,884,942.24	23.95	0.00	47,256,622.76
EXPENDITURE SUMMARY						
10-LEGISLATIVE	38,013.00	731.80	4,281.08	14.20	1,115.80	32,616.12
11-EXECUTIVE	808,151.00	59,375.16	166,697.29	20.64	141.15	641,312.56
12-FINANCE	1,050,600.00	72,359.58	255,127.04	25.46	12,356.85	783,116.11
13-MUNICIPAL COURT	787,269.00	56,143.51	160,143.24	20.60	2,046.20	625,079.56
14-PLANNING	1,378,722.00	89,143.82	257,980.31	20.16	19,985.05	1,100,756.64
15-FACILITIES MAINTENANCE	1,524,306.00	105,229.17	266,250.50	21.69	64,447.66	1,193,607.84
16-FLEET MAINTENANCE	1,221,045.00	151,876.81	297,460.74	38.13	168,172.66	755,411.60
17-ORGANIZATIONAL EXPENSE	2,838,125.00	390,406.63	1,023,893.52	43.11	199,492.14	1,614,739.34
18-PURCHASING	347,316.00	27,162.26	60,168.39	17.35	99.58	287,048.03
19-CITY SECRETARY	442,792.00	34,348.32	95,086.23	23.30	8,095.37	339,610.40
22-RISK MANAGEMENT	765,487.00	435,758.84	469,651.96	61.96	4,681.48	291,153.56
23-ELECTIONS	78,050.00	0.00	3.40	0.00	0.00	78,046.60
24-CIVIL SERVICE	209,537.00	16,597.95	40,833.77	21.36	3,920.50	164,782.73
25-HUMAN RESOURCES	375,269.00	30,113.84	85,287.59	22.80	262.12	289,719.29
26-INFORMTION TECHNOLOGY	1,256,375.00	145,402.12	623,813.77	57.34	96,645.15	535,916.08
27-MEDIA RELATIONS	423,779.00	27,358.41	78,990.74	18.76	513.00	344,275.26
28-LEGAL	579,591.00	29,755.16	92,547.65	17.50	8,887.24	478,156.11
30-POLICE	20,560,608.00	2,011,943.52	5,184,465.03	26.21	203,562.86	15,172,580.11
31-FIRE	11,818,776.00	1,007,982.14	2,609,719.83	42.35	2,395,718.32	6,813,337.85
32-FIRE PREVENTION	837,387.00	75,505.64	219,052.50	28.23	17,376.04	600,958.46
40-STREETS	5,111,369.00	260,529.08	817,158.24	23.18	367,403.03	3,926,807.73
43-HEALTH REGULATION & IN	447,146.00	31,244.20	89,432.00	20.76	3,410.57	354,303.43
44-ANIMAL CONTROL	751,647.00	56,339.54	159,895.20	0.00	304,087.69	287,664.11
51-MISSION HISTORICAL MUS	394,522.00	31,419.39	78,948.14	20.49	1,892.98	313,680.88
60-PARKS & RECREATION ADM	278,708.00	21,661.82	61,364.59	22.20	520.08	216,823.33
61-PARKS	3,159,187.00	231,172.39	614,851.74	21.03	49,668.85	2,494,666.41
63-RECREATION	417,432.00	14,131.69	35,792.12	9.32	3,098.32	378,541.56
64-LIBRARY	1,545,170.00	111,419.77	305,505.44	20.22	7,001.13	1,232,663.43
65-BANNWORTH POOL	333,583.00	16,342.92	35,071.13	11.51	3,311.78	295,200.09
67-MAYBERRY POOL	395,853.00	16,341.22	36,816.68	9.87	2,246.27	356,790.05
99-TRANSFERS OUT	3,261,829.00	0.00	0.00	0.00	0.00	3,261,829.00
*** TOTAL EXPENDITURES ***	63,437,644.00	5,557,796.70	14,226,289.86	28.65	3,950,159.87	45,261,194.27

CITY OF MISSION, TEXAS
SPECIAL REVENUE BONDS
FINANCIAL STATEMENTS FOR THE MONTH ENDING 12/31/23

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 Adjusted Fund Balance	\$ 1,243,484.52	\$ (16,838.73)	\$ 74,012.73	\$ 562,814.07	\$ 257,544.73
Revenues:					
Intergovernmental Revenues	65,107.19	64,107.19	-	-	-
Charges for Services	11,576.43	-	-	-	3,756.78
Interest Earned	1,550.03	-	148.73	-	-
Sale of City Equip. & Assets	(1,000.00)	-	(1,000.00)	-	-
Special Assessments	105,838.06	-	-	-	-
Total Revenues:	<u>183,071.71</u>	<u>64,107.19</u>	<u>(851.27)</u>	<u>-</u>	<u>3,756.78</u>
Transfers In:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources Available:	<u>1,426,556.23</u>	<u>47,268.46</u>	<u>73,161.46</u>	<u>562,814.07</u>	<u>261,301.51</u>
Expenditures:					
Police	392,868.36	-	2,475.80	291,149.75	-
Organizational	639,249.09	-	-	-	-
Municipal Court	4,005.95	-	-	-	200.58
Fire	1,000.00	-	-	-	-
Health	511.94	-	-	-	-
Recreation	356,412.96	-	-	-	-
Tourist Promotion	1,827.00	-	-	-	-
Drainage	74,906.78	-	-	-	-
Boys & Girls Club	88,179.30	-	-	-	-
Veteran's Cemetery	55,576.96	-	-	-	-
CDBG	65,279.69	65,279.69	-	-	-
Total Expenditures:	<u>1,679,818.03</u>	<u>65,279.69</u>	<u>2,475.80</u>	<u>291,149.75</u>	<u>200.58</u>
Transfers - Out:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Adjusted Fund Balance:	<u>\$ (253,261.80)</u>	<u>\$ (18,011.23)</u>	<u>\$ 70,685.66</u>	<u>\$ 271,664.32</u>	<u>\$ 261,100.93</u>
Assets:					
Cash:	5,019,743.61	38,246.34	-	-	-
Investments:	795,477.34	-	32,775.44	-	-
Receivables:					
Accounts	410,930.26	-	-	2,828.10	-
Less: allowance for uncollectibles	(8,109.27)	168.81	-	-	-
Accrued interest receivable	64.29	-	-	-	-
Due from other governments	180,834.50	-	-	-	-
Due from other funds	<u>2,927,251.72</u>	<u>765.67</u>	<u>39,230.91</u>	<u>268,836.22</u>	<u>261,100.93</u>
Total Assets	<u>9,326,192.45</u>	<u>39,180.82</u>	<u>72,006.35</u>	<u>271,664.32</u>	<u>261,100.93</u>
Liabilities and Fund Balance:					
Accounts Payable	49,486.17	14,952.93	546.00	-	-
Other liabilities	28,209.75	1,362.26	774.69	-	-
Payable from restricted assets:					
Retainage payable	99,139.34	-	-	-	-
Due to other funds	2,235,865.64	40,876.86	-	-	-
Deferred Revenue	7,166,753.35	-	-	-	-
Total Liabilities	<u>9,579,454.25</u>	<u>57,192.05</u>	<u>1,320.69</u>	<u>-</u>	<u>-</u>
Net Assets					
Unreserved net assets (fund balance)	<u>\$ (253,261.80)</u>	<u>\$ (18,011.23)</u>	<u>\$ 70,685.66</u>	<u>\$ 271,664.32</u>	<u>\$ 261,100.93</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
\$ (268,478.26)	\$ 517,827.26	\$ 18,966.34	\$ 13,641.82	\$ 27,476.62	\$ 497,160.88	\$ 185,005.29
1,000.00	-	-	-	-	-	-
-	-	-	1,195.00	-	-	2,331.99
1,361.03	-	-	-	-	20.13	-
-	-	-	-	-	-	-
-	105,838.06	-	-	-	-	-
2,361.03	105,838.06	-	1,195.00	-	20.13	2,331.99
-	-	-	-	-	-	-
<u>(266,117.23)</u>	<u>623,665.32</u>	<u>18,966.34</u>	<u>14,836.82</u>	<u>27,476.62</u>	<u>497,181.01</u>	<u>187,337.28</u>
99,242.81	-	-	-	-	-	-
627,967.18	-	-	-	-	-	-
-	-	-	-	-	-	-
1,000.00	-	-	-	-	-	-
511.94	-	-	-	-	-	-
354,233.22	-	-	-	-	-	-
-	-	-	-	-	1,827.00	-
-	74,906.78	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,082,955.15	74,906.78	-	-	-	1,827.00	-
-	-	-	-	-	-	-
<u>\$ (1,349,072.38)</u>	<u>\$ 548,758.54</u>	<u>\$ 18,966.34</u>	<u>\$ 14,836.82</u>	<u>\$ 27,476.62</u>	<u>\$ 495,354.01</u>	<u>\$ 187,337.28</u>
4,981,497.27	-	-	-	-	-	-
-	481,419.09	-	-	-	67,431.00	-
91,015.12	115,218.76	-	-	-	201,403.16	-
-	(8,278.08)	-	-	-	-	-
-	-	-	-	-	-	-
55,834.50	-	-	-	-	-	-
575,505.93	-	18,966.34	14,836.82	27,476.62	226,519.85	187,337.28
<u>5,703,852.82</u>	<u>588,359.77</u>	<u>18,966.34</u>	<u>14,836.82</u>	<u>27,476.62</u>	<u>495,354.01</u>	<u>187,337.28</u>
-	541.30	-	-	-	-	-
13,518.81	334.66	-	-	-	-	-
99,139.34	-	-	-	-	-	-
404,046.48	38,725.27	-	-	-	-	-
6,536,220.57	-	-	-	-	-	-
<u>7,052,925.20</u>	<u>39,601.23</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ (1,349,072.38)</u>	<u>\$ 548,758.54</u>	<u>\$ 18,966.34</u>	<u>\$ 14,836.82</u>	<u>\$ 27,476.62</u>	<u>\$ 495,354.01</u>	<u>\$ 187,337.28</u>

Speer Library 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	\$ (1,234.86)	\$ 168,741.69	\$ (332,588.38)	\$ 689,827.64	\$ (1,189,602.59)	\$ 28,841.80	\$ 3,554.72
-	-	-	-	-	-	-	-
-	-	2,372.66	-	-	1,920.00	-	-
-	-	-	-	20.14	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	2,372.66	-	20.14	1,920.00	-	-
-	-	-	-	-	-	-	-
<u>6,811.75</u>	<u>(1,234.86)</u>	<u>171,114.35</u>	<u>(332,588.38)</u>	<u>689,847.78</u>	<u>(1,187,682.59)</u>	<u>28,841.80</u>	<u>3,554.72</u>
-	-	-	-	-	-	-	-
-	-	-	11,281.91	-	-	-	-
-	-	3,805.37	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,179.74	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	88,179.30	-	-
-	-	-	-	-	-	55,576.96	-
-	-	-	-	-	-	-	-
-	2,179.74	3,805.37	11,281.91	-	88,179.30	55,576.96	-
-	-	-	-	-	-	-	-
<u>\$ 6,811.75</u>	<u>\$ (3,414.60)</u>	<u>\$ 167,308.98</u>	<u>\$ (343,870.29)</u>	<u>\$ 689,847.78</u>	<u>\$ (1,275,861.89)</u>	<u>\$ (26,735.16)</u>	<u>\$ 3,554.72</u>
-	-	-	-	-	-	-	-
-	-	-	-	213,851.81	-	-	-
-	-	-	-	-	465.12	-	-
-	-	-	-	-	-	-	-
-	-	-	-	64.29	-	-	-
-	-	-	-	-	-	125,000.00	-
6,811.75	627,118.18	168,457.20	-	500,733.30	-	-	3,554.72
<u>6,811.75</u>	<u>627,118.18</u>	<u>168,457.20</u>	<u>-</u>	<u>714,649.40</u>	<u>465.12</u>	<u>125,000.00</u>	<u>3,554.72</u>
-	-	156.35	1,958.86	24,801.62	3,845.22	2,683.89	-
-	-	991.87	-	-	7,979.42	3,248.04	-
-	-	-	-	-	-	-	-
-	-	-	341,911.43	-	1,264,502.37	145,803.23	-
-	630,532.78	-	-	-	-	-	-
-	630,532.78	1,148.22	343,870.29	24,801.62	1,276,327.01	151,735.16	-
<u>\$ 6,811.75</u>	<u>\$ (3,414.60)</u>	<u>\$ 167,308.98</u>	<u>\$ (343,870.29)</u>	<u>\$ 689,847.78</u>	<u>\$ (1,275,861.89)</u>	<u>\$ (26,735.16)</u>	<u>\$ 3,554.72</u>

**CITY OF MISSION, TEXAS
CAPITAL PROJECTS FUNDS
FINANCIAL STATEMENTS FOR THE MONTH ENDING 12/31/23**

	Total	Capital Projects Fund 09	2018 CO Fund 75	2021 CO Fund 76
Beginning Unadjusted Fund Balance	\$ 11,102,602.65	\$ (1,721,445.10)	\$ 3,580,275.79	\$ 9,243,771.96
Revenues:				
Interest Earned	22,768.97	-	13,689.05	9,079.92
Total Revenues:	<u>22,768.97</u>	<u>-</u>	<u>13,689.05</u>	<u>9,079.92</u>
Transfers In:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources Available:	<u>11,125,371.62</u>	<u>(1,721,445.10)</u>	<u>3,593,964.84</u>	<u>9,252,851.88</u>
Expenditures:				
Streets-Taylor Rd Project	617,065.75	617,065.75	-	-
Streets-Inspiration/Military Rd Project	1,215.00	1,215.00	-	-
Facilities-City Hall Roof	186,485.00	-	186,485.00	-
Parks-Lions Park Project	669,287.53	-	669,287.53	-
Streets - Los Ebanos Project	1,027,683.00	-	-	1,027,683.00
Drainage - Esperanza	18,760.03	-	-	18,760.03
Drainage - Stewart A	648,744.89	-	-	648,744.89
Drainage - Glasscock	254,444.94	-	-	254,444.94
Total Expenditures:	<u>3,423,686.14</u>	<u>618,280.75</u>	<u>855,772.53</u>	<u>1,949,632.86</u>
Transfers - Out:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Unadjusted Fund Balance:	<u>\$ 7,701,685.48</u>	<u>\$ (2,339,725.85)</u>	<u>\$ 2,738,192.31</u>	<u>\$ 7,303,219.02</u>
Assets:				
Cash:	1,617,344.75	-	1,617,344.75	-
Investments:	9,143,149.72	-	1,249,243.64	7,893,906.08
Receivables:				
Accrued interest receivable	768.83	-	-	768.83
Due from other governments	1,585,204.19	1,585,204.19	-	-
Total Assets	<u>12,346,467.49</u>	<u>1,585,204.19</u>	<u>2,866,588.39</u>	<u>7,894,674.91</u>
Liabilities and Fund Balance:				
Retainage Payable	1,083,514.90	466,150.84	128,396.08	488,967.98
Other liabilities	1,029,628.17	1,029,628.17	-	-
Due to other funds	1,748,262.93	1,645,775.02	-	102,487.91
Deferred revenue	783,376.01	783,376.01	-	-
Total Liabilities	<u>4,644,782.01</u>	<u>3,924,930.04</u>	<u>128,396.08</u>	<u>591,455.89</u>
Net Assets				
Restricted Fund Balance	<u>\$ 7,701,685.48</u>	<u>\$ (2,339,725.85)</u>	<u>\$ 2,738,192.31</u>	<u>\$ 7,303,219.02</u>

**CITY OF MISSION, TEXAS
DEBT SERVICE FUND
FINANCIAL STATEMENTS FOR THE MONTH ENDING 12/31/23**

	Debt Service Fund 08
Beginning Undjusted Fund Balance	\$ 1,651,460.10
Revenues:	
Property Taxes	1,860,079.38
Total Revenues:	<u>1,860,079.38</u>
Transfers In:	-
Total Resources Available:	<u><u>3,511,539.48</u></u>
Expenditures:	
Organizational Costs	-
Total Expenditures:	<u>-</u>
Transfers - Out:	-
Unadjusted Fund Balance:	<u><u>\$ 3,511,539.48</u></u>
Assets:	
Investments	243,848.19
Due from other funds	1,475,934.14
Receivables:	
Taxes	4,950,092.24
Accrued interest receivable	41.95
Less: allowance for uncollectibles	<u>(192,141.30)</u>
Total Assets	<u><u>6,477,775.22</u></u>
Liabilities and Fund Balance:	
Deferred Revenue	2,966,235.74
Total Liabilities	<u><u>2,966,235.74</u></u>
Net Assets:	
Restricted Fund Balance	<u><u>\$ 3,511,539.48</u></u>

**CITY OF MISSION, TEXAS
UTILITY ENTERPRISE FUND
FINANCIAL STATEMENTS FOR THE MONTH ENDING 12/31/23
UNADJUSTED**

	Total Utility Funds 02	Utility Fund	Utility Reserve & Ext Funds	Utility I&S Funds	Utility Capital Project Fund
Beginning Unadjusted Retain Earnings	\$ 6,633,846.98	\$ 3,907,036.22	\$ 779,522.04	\$ 1,775,937.01	\$ 171,351.71
Revenues:					
Charges for Services	1,809,661.39	1,809,661.39	-	-	-
Interest Earned	4,200.85	2,354.07	675.22	1,121.53	50.03
Miscellaneous	423.00	423.00	-	-	-
Special Assessments	5,060.00	5,060.00	-	-	-
Total Revenues:	1,819,345.24	1,817,498.46	675.22	1,121.53	50.03
Transfers In:	-	-	-	-	-
Total Resources Available:	8,453,192.22	5,724,534.68	780,197.26	1,777,058.54	171,401.74
Expenditures:					
Administration	74,436.54	74,436.54	-	-	-
Water Distribution	342,718.39	342,718.39	-	-	-
Water Treatment	360,929.45	360,929.45	-	-	-
Wastewater Treatment	106,757.79	106,757.79	-	-	-
Industrial Pre-Treatment	7,309.99	7,309.99	-	-	-
Utility Billing and Collecting	187,843.15	187,843.15	-	-	-
Organizational Expense	375,417.49	375,417.49	-	-	-
Meter Readers	65,382.46	65,382.46	-	-	-
North Water Plant	380,037.58	380,037.58	-	-	-
Golf Course:					
Club House	-	-	-	-	-
Grounds	-	-	-	-	-
Restaurant	-	-	-	-	-
Organizational	-	-	-	-	-
Solid Waste	-	-	-	-	-
Event Center	-	-	-	-	-
Total Expenditures:	1,900,832.84	1,900,832.84	-	-	-
Transfers - Out:	-	-	-	-	-
Ending Retain Earnings: (unadjusted)	\$ 6,552,359.38	\$ 3,823,701.84	\$ 780,197.26	\$ 1,777,058.54	\$ 171,401.74
Assets:					
Cash:	7,305,652.99	7,305,652.99	-	-	-
Investments:	941,017.49	941,017.49	-	-	-
Prepaid items	6,100.00	6,100.00	-	-	-
Receivables:					
Accounts	1,869,064.51	1,869,064.51	-	-	-
Less: allowance for uncollectibles	(177,948.83)	(177,948.83)	-	-	-
Accrued interest receivable	43.15	43.15	-	-	-
Due from other funds	522,660.39	522,660.39	-	-	-
Inventory	186,866.82	186,866.82	-	-	-
Total Current Assets	10,653,456.52	10,653,456.52	-	-	-
Non-Current Assets					
Restricted Assets:					
Cash and cash equivalents	14,727,744.55	12,746,077.23	440,289.08	1,369,976.50	171,401.74
Investments	1,295,358.87	548,368.65	339,908.18	407,082.04	-
Deferred charges	319,631.71	319,631.71	-	-	-
Capital Assets:					
Land, water rights, and construction in progress	37,872,790.05	37,872,790.05	-	-	-
Other capital assets, net of accumulated depreciation	56,397,305.94	56,397,305.94	-	-	-
Total Non-current assets	110,612,831.12	107,884,173.58	780,197.26	1,777,058.54	171,401.74
Total Assets:	121,266,287.64	118,537,630.10	780,197.26	1,777,058.54	171,401.74
Liabilities:					
Accounts Payable	174,897.05	174,897.05	-	-	-
Retainage payable	2,740.00	2,740.00	-	-	-
Accrued interest payable	-	-	-	-	-
Other liabilities	55,118.77	55,118.77	-	-	-
Compensated absences	174,111.23	174,111.23	-	-	-
Accrued payroll	15,310.83	15,310.83	-	-	-
Due to other funds	5,510,303.81	5,510,303.81	-	-	-
Customer deposits	2,946,334.74	2,946,334.74	-	-	-
Deferred Revenue	161,206.66	161,206.66	-	-	-
Current portion of long-term	1,262,139.65	1,262,139.65	-	-	-
Subdividers deposits	2,827,471.17	2,827,471.17	-	-	-
Leases	883,688.67	883,688.67	-	-	-
Long-term obligations:	38,896,534.08	38,896,534.08	-	-	-
Total Liabilities	52,909,856.66	52,909,856.66	-	-	-
Net Assets:					
Nonspendable	61,804,071.60	61,804,071.60	-	-	-
Restricted	2,728,657.54	-	780,197.26	1,777,058.54	171,401.74
Committed	2,650,168.27	2,650,168.27	-	-	-
Unassigned	1,173,533.57	1,173,533.57	-	-	-
	\$ 68,356,430.98	\$ 65,627,773.44	\$ 780,197.26	\$ 1,777,058.54	\$ 171,401.74

FINANCIAL STATEMENT
AS OF: DECEMBER 31, 2023

02 -UTILITY FUND

	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUM.	BUDGET BALANCE
REVENUE SUMMARY						
	22,906,000.00	1,819,345.24	4,487,559.23	19.59	0.00	18,418,440.77
*** TOTAL REVENUES ***	22,906,000.00	1,819,345.24	4,487,559.23	19.59	0.00	18,418,440.77
EXPENDITURE SUMMARY						
10-ADMINISTRATION	1,170,463.00	74,436.54	223,693.42	19.11	0.00	946,769.58
12-WATER DISTRIBUTION/SEW	3,715,835.00	342,718.39	690,139.79	33.86	568,203.28	2,457,491.93
13-SOUTH WATER PLANT	2,817,424.00	360,929.45	563,200.32	54.50	972,197.10	1,282,026.58
14-WASTEWATER TREATMENT	2,412,967.00	106,757.79	258,858.99	29.31	448,282.74	1,705,825.27
15-INDUSTRIAL PRE-TREATME	360,126.00	7,309.99	19,274.72	5.35	0.00	340,851.28
16-UTILITY BILLING AND CO	756,877.00	187,843.15	271,514.73	37.57	12,852.47	472,509.80
17-ORGANIZATIONAL EXPENSE	5,771,281.00	375,417.49	521,055.34	9.66	36,667.50	5,213,558.16
18-METER READERS	697,521.00	65,382.46	138,533.65	22.73	20,002.73	538,984.62
30-NORTH WATER PLANT	3,448,767.00	380,037.58	605,172.00	43.91	909,318.60	1,934,276.40
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	3,208,791.00	0.00	0.00	0.00	0.00	3,208,791.00
98-CONTRA ACCOUNTS	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL EXPENDITURES ***	24,360,052.00	1,900,832.84	3,291,442.96	25.69	2,967,524.42	18,101,084.62

**CITY OF MISSION, TEXAS
ALL OTHER ENTERPRISE FUNDS
FINANCIAL STATEMENTS FOR THE MONTH ENDING 12/31/23
UNADJUSTED**

	Golf Course Fund 03	Solid Waste Fund 05	Event Center Fund 23
Beginning Unadjusted Retain Earnings	\$ (5,565,524.62)	\$ 6,081,573.11	\$ (256,349.22)
Revenues:			
Charges for Services	104,330.30	788,301.17	36,296.66
Interest Earned	-	-	-
Miscellaneous	17.10	263.78	-
Special Assessments	-	-	-
Total Revenues:	<u>104,347.40</u>	<u>788,564.95</u>	<u>36,296.66</u>
Transfers In:	-	-	-
Total Resources Available:	<u>(5,461,177.22)</u>	<u>6,870,138.06</u>	<u>(220,052.56)</u>
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	47,281.49	-	-
Grounds	50,420.44	-	-
Restaurant	7,010.88	-	-
Organizational	21,147.45	-	-
Solid Waste	-	627,018.31	-
Event Center	-	-	151,554.51
Total Expenditures:	<u>125,860.26</u>	<u>627,018.31</u>	<u>151,554.51</u>
Transfers - Out:	-	-	-
Ending Retain Earnings: (unadjusted)	<u>\$ (5,587,037.48)</u>	<u>\$ 6,243,119.75</u>	<u>\$ (371,607.07)</u>
Assets:			
Cash:	650.00	1,520,868.35	2,500.00
Investments:	-	476,045.28	-
Prepaid items	5,000.00	-	4,115.00
Receivables:	-	-	-
Accounts	12,632.21	916,877.97	1,678.16
Less: allowance for uncollectibles	-	(63,697.88)	-
Accrued interest receivable	-	337.68	-
Due from other funds	-	-	-
Inventory	44,737.92	-	17,713.00
Total Current Assets	<u>63,020.13</u>	<u>2,850,431.40</u>	<u>26,006.16</u>
Non-Current Assets			
Restricted Assets:			
Cash and cash equivalents	31,085.49	-	-
Investments	-	-	-
Deferred charges	2,954.18	7,071.99	965.81
Capital Assets:			
Land, water rights, and construction in progress	1,642,918.52	-	-
Other capital assets, net of accumulated depreciation	1,729,435.13	3,867,370.73	62,621.10
Total Non-current assets	<u>3,406,393.32</u>	<u>3,874,442.72</u>	<u>63,586.91</u>
Total Assets:	<u>3,469,413.45</u>	<u>6,724,874.12</u>	<u>89,593.07</u>
Liabilities:			
Accounts Payable	4,402.13	35,232.01	11,329.17
Retainage payable	-	-	-
Accrued interest payable	-	1,000.00	(1.87)
Other liabilities	64,295.24	137,116.87	7,010.42
Compensated absences	12,345.44	14,610.92	-
Accrued payroll	1,066.11	2,070.49	-
Due to other funds	3,411,642.26	-	351,480.29
Customer deposits	-	-	-
Deferred Revenue	53,865.13	68,295.17	65,920.50
Current portion of long-term	100,737.53	12,665.07	3,041.67
Subdividers deposits	-	-	-
Leases	300,164.99	55,797.01	5,409.36
Long-term obligations:	76,113.19	154,966.83	17,010.60
Total Liabilities	<u>4,024,632.02</u>	<u>481,754.37</u>	<u>461,200.14</u>
Net Assets:			
Nonspendable	5,035,419.86	3,651,180.72	-
Restricted	30,438.04	-	-
Committed	-	-	-
Unassigned	(5,587,037.48)	2,095,494.52	(371,607.07)
	<u>\$ (521,179.58)</u>	<u>\$ 6,243,119.75</u>	<u>\$ (371,607.07)</u>

**CITY OF MISSION, TEXAS
INTERNAL SERVICE FUNDS
FINANCIAL STATEMENTS FOR THE MONTH ENDING 12/31/23**

	Total
Beginning Unadjusted Fund Balance	\$ 783,106.99
Revenues:	
Charges for Services	526,233.07
Stop Loss & Other Rebates	216,935.67
Interest Earned	21.39
Total Revenues:	743,190.13
Transfers In:	-
Total Resources Available:	1,526,297.12
Expenditures:	
Insurance claim drafts	486,521.85
Premium payments	219,163.63
Organizational Cost	84,057.88
Total Expenditures:	789,743.36
Transfers - Out:	-
Ending Unadjusted Fund Balance:	\$ 736,553.76
Assets:	
Cash:	882,910.67
Investments:	4,686.08
Receivables:	
Accounts	(524.89)
Restricted Assets	(257.50)
Total Assets:	886,814.36
Liabilities:	
Accounts Payable	252,383.12
Other liabilities	(102,122.52)
Total Liabilities	\$ 150,260.60
Net Assets:	
Restricted Fund Balance	\$ 736,553.76