



CITY OF MISSION, TEXAS FINANCIAL SUMMARY REPORT as of May 31, 2023

Departments Funds	REVENUES			EXPENSES					YTD % Used	
	Amended Budget	Actual Amount	YTD % Received	Amended Budget	Actual Amount	Encumb.	Actual w/Encumb.	YTD % Used		
10-Legislative	-	-	0.00%	35,588	3,467	550	4,017	38.43%		
11-Executive	-	-	0.00%	998,873	(345,546)	425	(345,121)	63.71%		
12-Finance	446,000	4,241	3.23%	946,573	78,884	3,214	82,098	59.53%		
13-Municipal Court	810,500	68,915	77.58%	741,491	67,341	1,663	69,004	56.28%		
14-Planning	1,480,000	115,782	85.36% ¹	1,319,691	130,642	26,010	156,652	55.17%		
15-Facilities Maint.	-	-	0.00%	1,210,369	116,047	78,192	194,240	66.12%		
16-Fleet Maint.	-	-	0.00%	1,166,176	148,095	192,580	340,675	81.86% ¹		
17-Organizational	46,388,000	2,504,111	77.16%	2,570,736	69,083	324,647	393,730	58.32%		
18-Purchasing	-	-	0.00%	336,404	35,226	6,140	41,366	64.34%		
19-City Secretary	213,200	10,683	45.99%	431,782	41,371	8,725	50,096	63.39%		
22-Risk	25,000	-	77.48%	696,559	20,564	2,330	22,894	18.27%		
24-Civil Service	-	-	0.00%	198,300	18,151	5,181	23,332	52.24%		
25-Human Resources	-	-	0.00%	360,220	43,560	538	44,098	64.98%		
26-Information Tech.	-	-	0.00%	1,138,944	93,201	96,959	190,160	69.31%		
27-Media Relations	-	-	0.00%	324,098	37,435	479	37,913	63.27%		
28-Legal	-	-	0.00%	561,239	35,413	7,845	43,258	53.96%		
30-Police	1,417,518	61,766	55.97%	20,487,381	2,183,993	129,888	2,313,881	62.87%		
31-Fire	45,000	75,636	703.86% ²	9,690,076	958,978	4,399,934	5,358,912	105.14% ²		
32-Fire Prevention	-	-	0.00%	818,123	100,928	9,308	110,236	69.32%		
40-Streets	-	6,023	0.00%	4,736,925	539,365	261,402	800,767	69.91%		
43-Health Regulation & Inspection	89,500	3,140	46.72%	362,945	41,275	3,212	44,487	51.67%		
44-Animal Welfare	-	-	0.00%	652,690	61,442	141,955	203,396	75.01%		
51-Mission Historical Museum	-	-	0.00%	366,119	38,406	888	39,293	62.40%		
60-Parks & Rec Administration	-	-	0.00%	271,590	26,576	309	26,885	61.52%		
61-Parks	25,000	70	44.95%	2,934,585	248,816	66,448	315,264	52.86%		
63-Recreation	46,500	10,470	69.66%	408,164	18,486	7,021	25,507	29.83%		
64-Library	65,500	17,386	56.52%	1,489,140	129,038	41,349	170,386	57.68%		
65-Bannworth Pool	45,000	3,195	19.31%	283,646	17,705	13,522	31,227	46.88%		
67-Mayberry Pool	30,000	3,453	48.02%	339,212	25,209	11,273	36,481	41.91%		
98-Transfers Out	2,783,707	-	0.00%	3,305,658	-	-	-	0.00%		
GENERAL FUND	53,910,425	2,884,870	72.50%	59,183,297	4,983,149	5,841,987	10,825,135	65.38%		
SPECIAL REVENUE FUNDS	35,816,355	718,825	9.36%	38,184,174	2,284,193	9,309,724	11,593,917	49.50%		
CAPITAL PROJECTS FUNDS	14,281,634	(4,648)	12.01%	14,281,634	2,318,592	22,022,242	24,340,834	225.94%		
DEBT SERVICE FUNDS	7,036,000	45,490	63.75%	6,162,067	-	-	-	83.20%		
UTILITY FUND	25,970,339	1,932,374	54.07%	25,860,006	1,392,426	955,807	2,348,234	49.85%		
GOLF COURSE FUND	975,000	64,544	77.23%	1,598,144	119,067	90,769	209,836	51.05%		
SOLID WASTE FUND	12,118,871	724,180	42.02%	12,549,631	455,124	4,970,684	5,425,808	67.65%		
EVENT CENTER FUND	860,100	31,810	31.73%	877,333	50,208	25,826	76,033	49.65%		
INTERNAL SERVICE FUND	7,180,583	582,327	61.12%	6,831,277	610,919	2,770	613,689	62.93%		
Grand Total	158,149,307	6,979,772		165,527,563	12,213,679	43,219,808	55,433,487			
									Adjusted	
									FUND BALANCE	
									5/31/2023	
									10,369,654	
									(3,837,095)	
									17,288,963	
									832,385	
									3,687,384	
									(5,381,148)	
									5,938,703	
									(377,366)	
									34,392	
									28,555,872	

3rd Quarter
All Exp < 75%

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

³ Received reimbursements for ambulance services.

¹ Fleet expenditures encumbered for supplies and Street vehicle repair & maintenance increased.

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

**CITY OF MISSION, TEXAS
GENERAL FUND
FINANCIAL STATEMENTS FOR THE MONTH ENDING 5/31/23**

	General Fund
Beginning Adjusted Fund Balance	\$ 12,467,931.98
Revenues:	
Property Taxes	261,222.67
Sales Taxes	1,926,282.69
Other Taxes	295,484.07
Licenses and permits	93,610.79
Intergovernmental Revenues	87,098.26
Charges for Services	131,605.21
Fines and Forfeits	72,116.85
Interest Earned	40.93
Miscellaneous	17,408.86
Total Revenues:	2,884,870.33
Transfers In:	-
Total Resources Available:	15,352,802.31
Expenditures:	
Legislative	3,466.55
Executive	(345,545.71)
Finance	78,884.21
Municipal Court	67,340.73
Planning	130,642.21
Facilities Maintenance	116,047.28
Fleet Maintenance	148,095.35
Organizational	69,083.29
Purchasing	35,225.69
City Secretary	41,370.91
Risk Management	20,563.90
Civil Service	18,151.12
Human Resources	43,559.83
Information Technology	93,201.36
Media Relations	37,434.82
Legal	35,412.82
Police	2,183,992.52
Fire	958,977.77
Fire Prevention	100,928.00
Streets	539,364.93
Health	41,274.75
Animal Welfare	61,441.78
Museum	38,405.58
Parks and Recreation	26,576.08
Parks	248,816.39
Recreation	18,485.67
Library	129,037.71
Bannworth Pool	17,704.69
Mayberry Pool	25,208.58
Total Expenditures:	4,983,148.81
Transfers - Out:	-
Ending Fund Balance: (adjusted)	\$ 10,369,653.50

**CITY OF MISSION, TEXAS
GENERAL FUND
FINANCIAL STATEMENTS FOR THE MONTH ENDING 5/31/23**

	General Fund
Assets:	
Cash:	12,596,309.75
Investments:	493,240.85
Prepaid items	13,911.42
Receivables:	
Taxes	1,013,994.31
Accounts	1,754,527.11
Less: allowance for uncollectibles	(1,920,860.00)
Accrued interest receivable	(297.44)
Due from other governments	293,718.00
Due from other funds	11,694,349.35
Due from component unit	394.97
Long-term receivable	6,400.00
Inventory	23,669.77
Total Assets:	25,969,358.09
Liabilities and Fund Balance:	
Accounts Payable	77,834.94
Other liabilities	(140,483.24)
Accrued payroll	(4,204.86)
Due to other funds	15,295,302.61
Deferred Revenue	371,255.14
Total Liabilities	15,599,704.59
Net Assets:	
Nonspendable	43,981.19
Committed	11,505,618.63
Unassigned	(1,179,946.32)
Total Fund Balance	\$ 10,369,653.50

FINANCIAL STATEMENT
AS OF: MAY 31, 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	2,884,870.33	39,084,050.97	72.50	0.00	14,826,373.53
*** TOTAL REVENUES ***	53,910,424.50	2,884,870.33	39,084,050.97	72.50	0.00	14,826,373.53
EXPENDITURE SUMMARY						
10-LEGISLATIVE	35,588.00	3,466.55	13,126.66	38.43	550.00	21,911.34
11-EXECUTIVE	998,873.00	(345,545.71)	635,986.79	63.71	425.00	362,461.21
12-FINANCE	946,573.00	78,884.21	560,258.71	59.53	3,213.76	383,100.53
13-MUNICIPAL COURT	741,491.00	67,340.73	415,644.96	56.28	1,662.86	324,183.18
14-PLANNING	1,319,691.00	130,642.21	702,009.58	55.17	26,009.92	591,671.50
15-FACILITIES MAINTENANCE	1,210,369.00	116,047.28	722,121.08	66.12	78,192.39	410,055.53
16-FLEET MAINTENANCE	1,166,176.00	148,095.35	762,099.03	81.86	192,580.14	211,496.83
17-ORGANIZATIONAL EXPENSE	2,570,735.72	69,083.29	1,174,611.90	58.32	324,646.69	1,071,477.13
18-PURCHASING	336,404.00	35,225.69	210,288.25	64.34	6,140.00	119,975.75
19-CITY SECRETARY	431,782.00	41,370.91	264,975.69	63.39	8,725.00	158,081.31
22-RISK MANAGEMENT	696,559.00	20,563.90	124,949.21	18.27	2,330.08	569,279.71
23-ELECTIONS	0.00	0.00	0.00	0.00	0.00	0.00
24-CIVIL SERVICE	198,300.00	18,151.12	98,409.93	52.24	5,181.33	94,708.74
25-HUMAN RESOURCES	360,220.00	43,559.83	233,538.19	64.98	538.15	126,143.66
26-INFORMTION TECHNOLOGY	1,138,944.00	93,201.36	692,435.72	69.31	96,958.84	349,549.44
27-MEDIA RELATIONS	324,098.00	37,434.82	204,562.63	63.27	478.52	119,056.85
28-LEGAL	561,239.00	35,412.82	295,005.14	53.96	7,845.23	258,388.63
30-POLICE	20,487,381.00	2,183,992.52	12,750,836.15	62.87	129,888.34	7,606,656.51
31-FIRE	9,690,076.00	958,977.77	5,788,503.25	105.14	4,399,934.24	(498,361.49)
32-FIRE PREVENTION	818,123.00	100,928.00	557,778.19	69.32	9,308.00	251,036.81
40-STREETS	4,736,925.00	539,364.93	3,050,295.28	69.91	261,401.82	1,425,227.90
43-HEALTH REGULATION & IN	362,945.00	41,274.75	184,318.71	51.67	3,212.38	175,413.91
44-ANIMAL CONTROL	652,690.00	61,441.78	347,599.51	0.00	141,954.66	163,135.83
51-MISSION HISTORICAL MUS	366,119.00	38,405.58	227,576.49	62.40	887.59	137,654.92
60-PARKS & RECREATION ADM	271,590.00	26,576.08	166,786.45	61.52	308.85	104,494.70
61-PARKS	2,934,585.00	248,816.39	1,484,883.92	52.86	66,447.58	1,383,253.50
63-RECREATION	408,164.00	18,485.67	114,724.77	29.83	7,021.23	286,418.00
64-LIBRARY	1,489,140.00	129,037.71	817,644.45	57.68	41,348.78	630,146.77
65-BANNWORTH POOL	283,646.00	17,704.69	119,459.61	46.88	13,522.35	150,664.04
67-MAYBERRY POOL	339,212.00	25,208.58	130,874.31	41.91	11,272.79	197,064.90
99-TRANSFERS OUT	3,305,658.00	0.00	0.00	0.00	0.00	3,305,658.00
*** TOTAL EXPENDITURES ***	59,183,296.72	4,983,148.81	32,851,304.56	65.38	5,841,986.52	20,490,005.64

CITY OF MISSION, TEXAS
SPECIAL REVENUE BONDS
FINANCIAL STATEMENTS FOR
THE MONTH ENDING 5/31/23

	<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>	<u>Designated Purpose (grants) Fund 15</u>	<u>Drainage Assessment Fund 16</u>
Beginning Adjusted Fund Balance	\$ (2,271,726.57)	\$ (547.88)	\$ 80,327.34	\$ 215,709.89	\$ 234,751.35	\$ (2,902,931.05)	\$ 436,885.45
Revenues:							
Intergovernmental Revenues	297,033.34	41,594.46	-	157,971.60	-	34,967.28	-
Other taxes	9,307.18	-	-	-	-	-	-
Charges for Services	307,269.36	-	-	-	4,110.13	-	-
Interest Earned	40.27	-	-	-	-	-	-
Miscellaneous	1,269.53	-	-	-	-	-	1,019.53
Special Assessments	103,904.94	-	-	-	-	-	103,904.94
Total Revenues:	<u>718,824.62</u>	<u>41,594.46</u>	<u>-</u>	<u>157,971.60</u>	<u>4,110.13</u>	<u>34,967.28</u>	<u>104,924.47</u>
Transfers In:	-	-	-	-	-	-	-
Total Resources Available:	<u>(1,552,901.95)</u>	<u>41,046.58</u>	<u>80,327.34</u>	<u>373,681.49</u>	<u>238,861.48</u>	<u>(2,867,963.77)</u>	<u>541,809.92</u>
Expenditures:							
Police	100,414.22	-	-	5,438.28	-	94,975.94	-
Organizational	1,876,257.85	-	-	-	-	1,800,103.55	-
Municipal Court	4,656.99	-	-	-	200.58	-	-
Fire	70,401.62	-	-	-	-	70,401.62	-
Media Capital Improvements	1,239.43	-	-	-	-	-	-
Health	1,297.00	-	-	-	-	1,297.00	-
Tourist Promotion	900.00	-	-	-	-	-	-
Drainage	17,341.67	-	-	-	-	-	17,341.67
Boys & Girls Club	96,492.33	-	-	-	-	-	-
Veteran's Cemetery	63,926.89	-	-	-	-	-	-
CDBG	51,265.48	51,265.48	-	-	-	-	-
Total Expenditures:	<u>2,284,193.48</u>	<u>51,265.48</u>	<u>-</u>	<u>5,438.28</u>	<u>200.58</u>	<u>1,966,778.11</u>	<u>17,341.67</u>
Transfers - Out:	-	-	-	-	-	-	-
Ending Adjusted Fund Balance:	<u>\$ (3,837,095.43)</u>	<u>\$ (10,218.90)</u>	<u>\$ 80,327.34</u>	<u>\$ 368,243.21</u>	<u>\$ 238,660.90</u>	<u>\$ (4,834,741.88)</u>	<u>\$ 524,468.25</u>
Assets:							
Cash	13,516,912.45	228,511.15	-	162,781.50	33,597.86	12,712,206.96	-
Investments	775,397.59	-	31,398.33	(571.60)	-	-	472,738.95
Receivables:							
Accounts	332,773.82	168.81	-	2,828.10	-	285.90	111,928.65
Less: allowance for uncollectibles	(17,797.43)	-	-	-	-	-	(17,797.43)
Accrued interest receivable	(627.68)	-	-	(33.97)	-	-	(518.12)
Due from other governments	82,435.06	(4,699.17)	-	-	-	87,134.23	-
Due from other funds	<u>3,593,418.79</u>	<u>13,237.27</u>	<u>92,051.09</u>	<u>203,239.18</u>	<u>205,263.62</u>	<u>575,505.93</u>	<u>458,530.81</u>
Total Assets	<u>18,282,512.60</u>	<u>237,218.06</u>	<u>123,449.42</u>	<u>368,243.21</u>	<u>238,861.48</u>	<u>13,375,133.02</u>	<u>1,024,882.86</u>
Liabilities and Fund Balance:							
Accounts payable	21,103.82	574.71	-	-	200.58	15,281.99	85.14
Other liabilities	21,586.37	717.84	774.69	-	-	11,491.92	249.61
Due to other funds	4,431,786.48	246,144.41	42,347.39	-	-	921,148.08	500,079.86
Deferred revenue	<u>17,645,131.36</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,261,952.91</u>	<u>-</u>
Total Liabilities	<u>22,119,608.03</u>	<u>247,436.96</u>	<u>43,122.08</u>	<u>-</u>	<u>200.58</u>	<u>18,209,874.90</u>	<u>500,414.61</u>
Net Assets							
Restricted Fund Balance	<u>\$ (3,837,095.43)</u>	<u>\$ (10,218.90)</u>	<u>\$ 80,327.34</u>	<u>\$ 368,243.21</u>	<u>\$ 238,660.90</u>	<u>\$ (4,834,741.88)</u>	<u>\$ 524,468.25</u>

CITY OF MISSION, TEXAS
SPECIAL REVENUE BONDS
FINANCIAL STATEMENTS FOR
THE MONTH ENDING 5/31/23

	Cemetery Trust Fund 17	Records Preservation Fund 20	Speer Memorial Macdonald Fund 22	Hotel/Motel Tax Fund 24	Municipal Court Bldg Security Fund 25	Speer Memorial Breyfogle Fund 26	Park Dedication Fund 27
Beginning Adjusted Fund Balance	\$ 19,751.31	\$ 9,617.77	\$ 27,476.62	\$ 735,089.18	\$ 169,475.51	\$ 6,811.75	\$ (213,607.00)
Revenues:							
Intergovernmental Revenues	-	-	-	-	-	-	-
Other taxes	-	-	-	9,307.18	-	-	-
Charges for Services	-	619.00	-	-	2,558.01	-	213,607.00
Interest Earned	-	-	-	20.13	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Total Revenues:	-	619.00	-	9,327.31	2,558.01	-	213,607.00
Transfers In:	-	-	-	-	-	-	-
Total Resources Available:	<u>19,751.31</u>	<u>10,236.77</u>	<u>27,476.62</u>	<u>744,416.49</u>	<u>172,033.52</u>	<u>6,811.75</u>	<u>-</u>
Expenditures:							
Police	-	-	-	-	-	-	-
Organizational	-	-	-	-	-	-	-
Municipal Court	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-
Media Capital Improvements	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Tourist Promotion	-	-	-	900.00	-	-	-
Drainage	-	-	-	-	-	-	-
Boys & Girls Club	-	-	-	-	-	-	-
Veteran's Cemetery	-	-	-	-	-	-	-
CDBG	-	-	-	-	-	-	-
Total Expenditures:	-	-	-	900.00	-	-	-
Transfers - Out:	-	-	-	-	-	-	-
Ending Adjusted Fund Balance:	<u>\$ 19,751.31</u>	<u>\$ 10,236.77</u>	<u>\$ 27,476.62</u>	<u>\$ 743,516.49</u>	<u>\$ 172,033.52</u>	<u>\$ 6,811.75</u>	<u>\$ -</u>
Assets:							
Cash	-	64.88	27,476.62	271,930.26	60,111.89	6,811.75	-
Investments	-	-	-	65,487.10	(571.60)	-	-
Receivables:							
Accounts	-	-	-	217,097.24	-	-	-
Less: allowance for uncollectibles	-	-	-	-	-	-	-
Accrued interest receivable	-	-	-	(20.81)	(33.97)	-	-
Due from other governments	-	-	-	-	-	-	-
Due from other funds	19,751.31	10,171.89	-	189,022.70	112,527.20	-	383,178.45
Total Assets	<u>19,751.31</u>	<u>10,236.77</u>	<u>27,476.62</u>	<u>743,516.49</u>	<u>172,033.52</u>	<u>6,811.75</u>	<u>383,178.45</u>
Liabilities and Fund Balance:							
Accounts payable	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	383,178.45
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>383,178.45</u>
Net Assets							
Restricted Fund Balance	<u>\$ 19,751.31</u>	<u>\$ 10,236.77</u>	<u>\$ 27,476.62</u>	<u>\$ 743,516.49</u>	<u>\$ 172,033.52</u>	<u>\$ 6,811.75</u>	<u>\$ -</u>

CITY OF MISSION, TEXAS
SPECIAL REVENUE BONDS
FINANCIAL STATEMENTS FOR
THE MONTH ENDING 5/31/23

SPECIAL REVENUE PAGE 3

	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
Beginning Adjusted Fund Balance	\$ 177,694.33	\$ (549,025.59)	\$ 652,102.81	\$ (1,265,827.68)	\$ (109,035.40)	\$ 3,554.72
Revenues:						
Intergovernmental Revenues	-	-	-	-	62,500.00	-
Other taxes	-	-	-	-	-	-
Charges for Services	2,644.47	-	28,250.75	55,480.00	-	-
Interest Earned	-	-	20.14	-	-	-
Miscellaneous	-	-	-	250.00	-	-
Special Assessments	-	-	-	-	-	-
Total Revenues:	<u>2,644.47</u>	<u>-</u>	<u>28,270.89</u>	<u>55,730.00</u>	<u>62,500.00</u>	<u>-</u>
Transfers In:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Resources Available:	<u>180,338.80</u>	<u>(549,025.59)</u>	<u>680,373.70</u>	<u>(1,210,097.68)</u>	<u>(46,535.40)</u>	<u>3,554.72</u>
Expenditures:						
Police	-	-	-	-	-	-
Organizational	-	76,154.30	-	-	-	-
Municipal Court	4,456.41	-	-	-	-	-
Fire	-	-	-	-	-	-
Media Capital Improvements	-	-	1,239.43	-	-	-
Health	-	-	-	-	-	-
Tourist Promotion	-	-	-	-	-	-
Drainage	-	-	-	-	-	-
Boys & Girls Club	-	-	-	96,492.33	-	-
Veteran's Cemetery	-	-	-	-	63,926.89	-
CDBG	-	-	-	-	-	-
Total Expenditures:	<u>4,456.41</u>	<u>76,154.30</u>	<u>1,239.43</u>	<u>96,492.33</u>	<u>63,926.89</u>	<u>-</u>
Transfers - Out:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Ending Adjusted Fund Balance:	<u>\$ 175,882.39</u>	<u>\$ (625,179.89)</u>	<u>\$ 679,134.27</u>	<u>\$ (1,306,590.01)</u>	<u>\$ (110,462.29)</u>	<u>\$ 3,554.72</u>
Assets:						
Cash	-	-	-	-	13,419.58	-
Investments	-	-	206,916.41	-	-	-
Receivables:						
Accounts	-	-	-	465.12	-	-
Less: allowance for uncollectibles	-	-	-	-	-	-
Accrued interest receivable	-	-	(20.81)	-	-	-
Due from other governments	-	-	-	-	-	-
Due from other funds	<u>176,493.96</u>	<u>520,887.76</u>	<u>472,380.23</u>	<u>8,333.34</u>	<u>-</u>	<u>152,844.05</u>
Total Assets	<u>176,493.96</u>	<u>520,887.76</u>	<u>679,275.83</u>	<u>8,798.46</u>	<u>13,419.58</u>	<u>152,844.05</u>
Liabilities and Fund Balance:						
Accounts payable	-	-	141.56	4,201.58	618.26	-
Other liabilities	553.65	-	-	5,435.79	2,362.87	-
Due to other funds	57.92	1,146,067.65	-	1,305,751.10	120,900.74	149,289.33
Deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>611.57</u>	<u>1,146,067.65</u>	<u>141.56</u>	<u>1,315,388.47</u>	<u>123,881.87</u>	<u>149,289.33</u>
Net Assets						
Restricted Fund Balance	<u>\$ 175,882.39</u>	<u>\$ (625,179.89)</u>	<u>\$ 679,134.27</u>	<u>\$ (1,306,590.01)</u>	<u>\$ (110,462.29)</u>	<u>\$ 3,554.72</u>

CITY OF MISSION, TEXAS
UTILITY ENTERPRISE FUND
FINANCIAL STATEMENTS FOR THE MONTH ENDING 05/31/23
ADJUSTED

	Total Utility Funds 02	Utility Fund	Utility Reserve & Ext Funds	Utility I&S Funds	Utility Capital Project Fund
Beginning Adjusted Retain Earnings	\$ 3,147,436.75	\$ 501,767.53	\$ 777,784.36	\$ 1,696,889.68	\$ 170,995.18
Revenues:					
Charges for Services	1,759,166.73	1,759,166.73	-	-	-
Reimbursements	164,778.66	164,778.66	-	-	-
Interest Earned	1,445.20	1,414.50	-	30.70	-
Miscellaneous	463.00	463.00	-	-	-
Special Assessments	6,520.00	6,520.00	-	-	-
Total Revenues:	<u>1,932,373.59</u>	<u>1,932,342.89</u>	<u>-</u>	<u>30.70</u>	<u>-</u>
Transfers In:	405,715.37	-	-	405,715.37	-
Total Resources Available:	<u>5,485,525.71</u>	<u>2,434,110.42</u>	<u>777,784.36</u>	<u>2,102,635.75</u>	<u>170,995.18</u>
Expenditures:					
Administration	103,045.40	103,045.40	-	-	-
Water Distribution	368,081.24	368,081.24	-	-	-
Water Treatment	210,131.21	210,131.21	-	-	-
Wastewater Treatment	345,784.88	345,784.88	-	-	-
Industrial Pre-Treatment	48,697.74	48,697.74	-	-	-
Utility Billing and Collecting	70,465.51	70,465.51	-	-	-
Organizational Expense	28,024.12	28,024.12	-	-	-
Meter Readers	56,028.20	56,028.20	-	-	-
North Water Plant	162,168.13	162,168.13	-	-	-
Golf Course:					
Club House	-	-	-	-	-
Grounds	-	-	-	-	-
Restaurant	-	-	-	-	-
Organizational	-	-	-	-	-
Solid Waste	-	-	-	-	-
Event Center	-	-	-	-	-
Bond Payments & Fees	-	-	-	-	-
Total Expenditures:	<u>1,392,426.43</u>	<u>1,392,426.43</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers - Out:	405,715.37	405,715.37	-	-	-
Ending Retain Earnings: (adjusted)	<u>\$ 3,687,383.91</u>	<u>\$ 635,968.62</u>	<u>\$ 777,784.36</u>	<u>\$ 2,102,635.75</u>	<u>\$ 170,995.18</u>
Assets:					
Cash:	46,584.68	46,584.68	-	-	-
Investments:	1,159,855.89	1,159,855.89	-	-	-
Prepaid items	6,100.00	6,100.00	-	-	-
Receivables:					
Accounts	1,929,855.94	1,929,855.94	-	-	-
Less: allowance for uncollectibles	(332,950.18)	(332,950.18)	-	-	-
Accrued interest receivable	(531.65)	(531.65)	-	-	-
Due from other funds	5,926,478.48	5,829,591.93	95,833.00	1,000.00	53.55
Inventory	186,866.82	186,866.82	-	-	-
Total Current Assets	<u>8,922,259.98</u>	<u>8,825,373.43</u>	<u>95,833.00</u>	<u>1,000.00</u>	<u>53.55</u>
Non-Current Assets					
Restricted Assets:					
Cash and cash equivalents	14,770,516.26	13,035,825.83	353,413.48	1,210,335.32	170,941.63
Investments	1,739,399.27	519,560.96	328,537.88	891,300.43	-
Accrued interest	(1,476.73)	(1,476.73)	-	-	-
Deferred charges	639,980.02	639,980.02	-	-	-
Long-term receivable	19,486.06	19,486.06	-	-	-
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	<u>111,438,000.87</u>	<u>108,483,472.13</u>	<u>681,951.36</u>	<u>2,101,635.75</u>	<u>170,941.63</u>
Total Assets:	<u>120,360,260.85</u>	<u>117,308,845.56</u>	<u>777,784.36</u>	<u>2,102,635.75</u>	<u>170,995.18</u>
Liabilities:					
Accounts Payable	116,858.14	116,858.14	-	-	-
Retainage payable	308,667.82	308,667.82	-	-	-
Accrued interest payable	240,975.69	240,975.69	-	-	-
Other liabilities	40,085.88	40,085.88	-	-	-
Compensated absences	174,111.23	174,111.23	-	-	-
Accrued payroll	15,310.83	15,310.83	-	-	-
Due to other funds	5,999,697.94	5,999,697.94	-	-	-
Customer deposits	2,861,934.74	2,861,934.74	-	-	-
Deferred Revenue	885,584.50	885,584.50	-	-	-
Current portion of long-term	1,262,139.65	1,262,139.65	-	-	-
Subdividers deposits	2,989,618.30	2,989,618.30	-	-	-
Capital Leases	883,688.67	883,688.67	-	-	-
Long-term obligations:	39,090,131.95	39,090,131.95	-	-	-
Total Liabilities	<u>54,868,805.34</u>	<u>54,868,805.34</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Assets:					
Nonspendable	61,804,071.60	61,804,071.60	-	-	-
Restricted	3,051,415.29	-	777,784.36	2,102,635.75	170,995.18
Committed	1,996,975.36	1,996,975.36	-	-	-
Unassigned	(1,361,006.74)	(1,361,006.74)	-	-	-
	<u>\$ 65,491,455.51</u>	<u>\$ 62,440,040.22</u>	<u>\$ 777,784.36</u>	<u>\$ 2,102,635.75</u>	<u>\$ 170,995.18</u>

FINANCIAL STATEMENT
AS OF: MAY 31, 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	1,932,373.59	14,042,534.11	54.07	0.00	11,927,804.89
*** TOTAL REVENUES ***	25,970,339.00	1,932,373.59	14,042,534.11	54.07	0.00	11,927,804.89
EXPENDITURE SUMMARY						
10-ADMINISTRATION	1,159,438.00	103,045.40	610,876.32	52.69	0.00	548,561.68
12-WATER DISTRIBUTION/SEW	4,801,072.00	368,081.24	2,543,479.03	63.75	517,015.01	1,740,577.96
13-SOUTH WATER PLANT	2,225,649.00	210,131.21	1,150,636.83	57.37	126,244.52	948,767.65
14-WASTEWATER TREATMENT	4,747,199.00	345,784.88	2,648,578.91	58.09	109,071.82	1,989,548.27
15-INDUSTRIAL PRE-TREATME	321,395.00	48,697.74	108,530.41	33.87	330.00	212,534.59
16-UTILITY BILLING AND CO	775,792.00	70,465.51	371,919.51	50.36	18,801.30	385,071.19
17-ORGANIZATIONAL EXPENSE	5,603,160.00	28,024.12	4,729,644.41	84.75	18,949.00	854,566.59
18-METER READERS	665,233.00	56,028.20	343,391.87	52.06	2,948.52	318,892.61
30-NORTH WATER PLANT	2,777,361.00	162,168.13	2,068,168.46	80.31	162,447.30	546,745.24
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	0.00	(2,640,000.00)	0.00	0.00	2,640,000.00
*** TOTAL EXPENDITURES ***	25,860,006.00	1,392,426.43	11,935,225.75	49.85	955,807.47	12,968,972.78

CITY OF MISSION, TEXAS
ALL OTHER ENTERPRISE FUNDS
FINANCIAL STATEMENTS FOR THE MONTH ENDING 05/31/23
ADJUSTED

	Golf Course Fund 03	Solid Waste Fund 05	Event Center Fund 23
Beginning Adjusted Retain Earnings	\$ (5,326,625.34)	\$ 5,669,647.18	\$ (358,968.18)
Revenues:			
Charges for Services	64,543.96	724,150.35	31,809.79
Reimbursements	-	-	-
Interest Earned	-	-	-
Miscellaneous	0.26	30.00	-
Special Assessments	-	-	-
Total Revenues:	64,544.22	724,180.35	31,809.79
Transfers In:	-	-	-
Total Resources Available:	(5,262,081.12)	6,393,827.53	(327,158.39)
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	44,623.51	-	-
Grounds	62,086.25	-	-
Restaurant	6,719.02	-	-
Organizational	1,545.74	-	-
Solid Waste	-	455,124.09	-
Event Center	-	-	50,207.60
Bond Payments & Fees	4,092.26	-	-
Total Expenditures:	119,066.78	455,124.09	50,207.60
Transfers - Out:	-	-	-
Ending Retain Earnings: (adjusted)	\$ (5,381,147.90)	\$ 5,938,703.44	\$ (377,365.99)
Assets:			
Cash:	650.00	1,512,358.25	2,500.00
Investments:	-	473,150.50	-
Prepaid items	5,000.00	-	4,115.00
Receivables:			
Accounts	7,251.28	839,306.98	6,187.33
Less: allowance for uncollectibles	-	(138,518.77)	-
Accrued interest receivable	-	(1,251.54)	-
Due from other funds	39,140.83	711,807.73	-
Inventory	44,737.92	-	17,713.00
Total Current Assets	96,780.03	3,396,853.15	30,515.33
Non-Current Assets			
Restricted Assets:			
Cash and cash equivalents	-	-	-
Investments	-	-	-
Accrued interest	-	-	-
Deferred charges	59,646.51	142,787.49	19,500.33
Long-term receivable	3,448.47	8,255.26	1,127.41
Capital Assets:			
Land, water rights, and construction in progress	1,642,918.52	-	-
Other capital assets, net of accumulated depreciation	1,729,435.13	3,867,694.29	62,621.10
Total Non-current assets	3,435,448.63	4,018,737.04	83,248.84
Total Assets:	3,532,228.66	7,415,590.19	113,764.17
Liabilities:			
Accounts Payable	2,566.80	194,087.03	2,531.17
Retainage payable	-	-	-
Accrued interest payable	424.43	1,224.09	1.87
Other liabilities	71,904.86	116,613.46	5,154.69
Compensated absences	12,345.44	14,610.92	-
Accrued payroll	1,066.11	2,070.49	-
Due to other funds	3,099,914.17	467,656.45	381,191.60
Customer deposits	-	-	-
Deferred Revenue	182,058.94	375,177.70	65,588.13
Current portion of long-term	100,737.53	12,665.07	3,041.67
Subdividers deposits	-	-	-
Capital Leases	300,164.99	55,797.01	5,409.36
Long-term obligations:	110,374.38	236,984.53	28,211.67
Total Liabilities	3,881,557.65	1,476,886.75	491,130.16
Net Assets:			
Nonspendable	5,035,419.86	3,385,654.48	17,713.00
Restricted	39,140.83	-	-
Committed	-	2,004,718.38	-
Unassigned	(5,381,147.90)	548,330.58	(395,078.99)
	\$ (306,587.21)	\$ 5,938,703.44	\$ (377,365.99)

**CITY OF MISSION, TEXAS
CAPITAL PROJECTS FUNDS
FINANCIAL STATEMENTS FOR THE MONTH ENDING 05/31/23**

	<u>Total</u>	<u>Capital Projects Fund 09</u>	<u>2018 CO Fund 75</u>	<u>2021 CO Fund 76</u>
Beginning Adjusted Fund Balance	\$ 19,612,203.43	\$ (1,805,812.59)	\$ 5,198,193.63	\$ 16,219,822.39
Revenues:				
Interest Earned	4,698.18	-	-	4,698.18
MRA Reimb.	(9,346.25)	(9,346.25)	-	-
Total Revenues:	(4,648.07)	(9,346.25)	-	4,698.18
Transfers In:	-	-	-	-
Total Resources Available:	<u>19,607,555.36</u>	<u>(1,815,158.84)</u>	<u>5,198,193.63</u>	<u>16,224,520.57</u>
Expenditures:				
Public Safety - Substation No. 6	243,129.50	243,129.50	-	-
Streets-S Inspiraton Military Rd Project	36,101.12	36,101.12	-	-
Streets-Taylor Road Project	678,445.42	678,445.42	-	-
Facilities - Tom Landry Offices	14,732.81	-	14,732.81	-
Drainage - Esperanza	990,473.60	-	-	990,473.60
Drainage - Stewart	335,854.22	-	-	335,854.22
Drainage - Tulip	19,855.68	-	-	19,855.68
Total Expenditures:	<u>2,318,592.35</u>	<u>957,676.04</u>	<u>14,732.81</u>	<u>1,346,183.50</u>
Transfers - Out:	-	-	-	-
Ending Adjusted Fund Balance:	<u>\$ 17,288,963.01</u>	<u>\$ (2,772,834.88)</u>	<u>\$ 5,183,460.82</u>	<u>\$ 14,878,337.07</u>
Assets:				
Cash:	4,028,931.19	-	1,113,202.30	2,915,728.89
Investments:	14,113,680.35	-	4,085,402.52	10,028,277.83
Receivables:				
Accounts	1,990,757.93	1,990,757.93	-	-
Accrued interest receivable	(1,898.66)	-	-	(1,898.66)
Due from other governments	875,577.55	875,577.55	-	-
Due from other funds	2,727,091.95	487,740.97	-	2,239,350.98
Total Assets	<u>23,734,140.31</u>	<u>3,354,076.45</u>	<u>5,198,604.82</u>	<u>15,181,459.04</u>
Liabilities and Fund Balance:				
Retainage Payable	602,508.41	285,921.38	13,465.06	303,121.97
Due to other funds	5,059,292.88	5,057,613.94	1,678.94	-
Deferred Revenue	783,376.01	783,376.01	-	-
Total Liabilities	<u>6,445,177.30</u>	<u>6,126,911.33</u>	<u>15,144.00</u>	<u>303,121.97</u>
Net Assets				
Restricted Fund Balance	<u>\$ 17,288,963.01</u>	<u>\$ (2,772,834.88)</u>	<u>\$ 5,183,460.82</u>	<u>\$ 14,878,337.07</u>

**CITY OF MISSION, TEXAS
DEBT SERVICE FUND
FINANCIAL STATEMENTS FOR THE MONTH ENDING 5/31/23**

	Debt Service Fund 08
Beginning Adjusted Fund Balance	\$ 786,895.36
Revenues:	
Property Taxes	45,490.06
Total Revenues:	45,490.06
Transfers In:	-
Total Resources Available:	832,385.42
Expenditures:	
Organizational Costs	-
Total Expenditures:	-
Transfers - Out:	-
Adjusted Fund Balance:	\$ 832,385.42
Assets:	
Cash:	(131,909.93)
Investments:	235,424.52
Receivables:	
Taxes	2,344,334.64
Less: allowance for uncollectibles	(192,141.30)
Due from Other Funds:	950,000.00
Total Assets	3,205,707.93
Liabilities and Fund Balance:	
Due to Other Funds	221,129.17
Deferred Revenue	2,152,193.34
Total Liabilities	2,373,322.51
Net Assets:	
Restricted Fund Balance	\$ 832,385.42

**CITY OF MISSION, TEXAS
INTERNAL SERVICE FUNDS
FINANCIAL STATEMENTS FOR THE MONTH ENDING 5/31/23**

	Internal Service Fund 19
Beginning Adjusted Fund Balance	\$ 62,983.30
Revenues:	
Charges for Services	476,196.73
Stop Loss & Other Rebates	105,005.56
Miscellaneous	1,125.00
Total Revenues:	582,327.29
Transfers In:	-
Total Resources Available:	645,310.59
Expenditures:	
Insurance claim drafts	332,500.89
Premium payments	237,628.23
Organizational Cost	40,789.91
Total Expenditures:	610,919.03
Transfers - Out:	-
Ending Adjusted Fund Balance:	\$ 34,391.56
Assets:	
Cash	136,429.01
Investments	4,489.05
Receivables:	
Accounts receivable	4,527.87
Due from Other Funds	1,793,769.05
Total Assets:	1,939,214.98
Liabilities:	
Claims Payable	71,942.66
Due to General Funds	1,832,880.76
Total Liabilities	\$ 1,904,823.42
Net Assets:	
Restricted Fund Balance	\$ 34,391.56