



## **CITY COUNCIL REGULAR SESSION**

**Monday, December 13, 2021 – 6:00 PM**

109 North Kaufman Street, Mount Vernon, Texas 75457

*Our mission: to provide effective and fiscally responsible municipal services in a manner which promotes our high standard of community life.*

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### **AGENDA**

**Call to order and announce a quorum is present.**

**Invocation and Pledges**

**Consent Agenda**

Items on the Consent Agenda are approved by a single action of the Council, with such approval applicable to all items appearing on the Consent Agenda. A Council Member may request any item to be removed from the Consent Agenda and considered as a separate item.

- [1.](#) Minutes 11-8-2021
- [2.](#) Meeting Minutes 11-29-2021
- [3.](#) November 2021 financials

**Report on Items of Community Interest**

The City Council will have an opportunity to address items of community interest, including: expressions of thanks, congratulations, or condolence; information regarding holiday schedules; an honorary or salutary recognition of a public official, public employee, or other citizen; a reminder about an upcoming event organized or sponsored by the City of Mount Vernon; information regarding a social, ceremonial, or community event organized or sponsored by an entity other than the City of Mount Vernon that was attended or is scheduled to be attended by a member of the City Council or an official or employee of the City of Mount Vernon; and announcements involving an imminent threat to the public health and safety of people in the City of Mount Vernon that has arisen after posting the agenda.

**Citizen Participation (3 minutes)**

The Texas Open Meetings Act prohibits the Council from responding to any comments other than to refer the matter to a future agenda, to an existing policy, or to a staff person with specific information. Claims against the City, Council Members, or employees, as well as individual personnel appeals are not appropriate for citizens' forum.

**Items to be Considered:**

- [4.](#) Consider and Act upon approval of financial audit.
- [5.](#) Consider and Act upon approval of KSA Engineer's Task Order #100498 for preparation of an Emergency Preparedness Plan.

**Discussion Items and Mayor/Council/City Administrator Reports**

Water, Sewer, Streets, Park, Sidewalks, Grants (City Admin)

Building permits-new year waiver of five residential permits

December 30th software update closure

Main Street Report

EDC Report

**Presiding Officer to Adjourn the City Council Meeting**

**Notes to the Agenda:**

Items marked with an \* are consent items considered to be non-controversial and will be voted on in one motion unless a council member asks for separate discussion.

The Council may vote and/or act upon each of the items listed in this Agenda except for discussion-only items.

The Council reserves the right to retire into executive session under Sections 551.071/551.074 – of the Texas Open Meetings Act concerning any of the items listed on this Agenda, whenever it is considered necessary and legally justified under the Open Meetings Act.

Persons with disabilities who plan to attend this meeting and who may need assistance should contact the City Secretary at 903-537-2252 two working days prior to the meeting so that appropriate arrangements can be made.

- 6. November Court EOM report (informational purposes only)

**CERTIFICATION**

I do hereby certify that this Public Meeting Notice was posted on the outside bulletin board, at the front entrance of City Hall located at 109 N Kaufman St., Mount Vernon, Texas, a place convenient and readily accessible to the general public at all times, and said Notice was posted on the following date and time:

**Posted December 10, 2021 by 4:00 p.m. and remained so posted at least 72 hours before said meeting was convened.**

Kathy Lovier, City Secretary

**NOTE:** The City of Mount Vernon, Texas meets regularly on the second Monday night of each month at 6:00 p.m. The Council follows a printed Agenda for official action. *Any individual desiring official action should submit his/her request to the office of the City Manager not later than fifteen (15) days prior to the Council Meeting.*

    /s/ Kathy Lovier    

Kathy Lovier, City Secretary



## CITY COUNCIL REGULAR SESSION

**Monday, November 08, 2021 – 6:00 PM**

109 North Kaufman Street, Mount Vernon, Texas 75457

*Our mission: to provide effective and fiscally responsible municipal services in a manner which promotes our high standard of community life.*

### MINUTES

1,066

Mayor Hyman called the meeting to order at 6:01 p.m. and announced a quorum present.

#### PRESENT

Mayor Brad Hyman  
 Mayor Pro Tem Mark Huddleston  
 Councilwoman Sherelyn Roberson  
 Councilman Harold Cason  
 Councilwoman Rebecca Bailey  
 Councilwoman Mary Keys  
 City Administrator Tina Rose  
 City Secretary Kathy Lovier

VISITORS: see attached

Mrs. Jill Lowry lead the invocation and Mayor Hyman lead the pledges.

1. Minutes Special Meeting 10-12-2021 and Workshop minutes 11-3-2021
2. Bad debt turned over to collection agency
3. October 2021 financials

Motion made by Councilwoman Roberson made a motion to approve the consent agenda as presented, Seconded by Councilwoman Bailey. Voting Yea: Mayor Pro Tem Huddleston, Councilman Cason, Councilwoman Keys

#### Report on Items of Community Interest

Mayor Hyman reported the death of former Mayor, Darwin McGill, the Tiger football team are district champions and headed to the playoffs and finally he wanted to extend thanks to TxDOT for the sidewalks up and down SH37.

Mrs. Kitty Ramsay addressed the Council, she and her Sunday School Class at First Baptist Church, have adopted the City Council and County Commissioners. The Class will promise to pray for them and support them throughout the academic year. The Class wants to support and help in way possible.

#### Citizen Participation

Kenard Anderson addressed the Council, speaking to living at 100 Live Oak, he wants to build a home and he is currently gardening there to feed himself. He asked the Council to be gentle with him.

#### PUBLIC HEARING:

The purpose of this hearing is to hear evidence for or against a request made by Doreen Ruthart of Ron Doe Homes, to re-plat the property located at 101 and 103 Oliver Wendell Court, Mt Vernon, Texas.

Mayor Hyman closed the regular session at 6:12 p.m. and opened the public hearing. Mrs. Doreen Ruthart of Ron Doe Homes, spoke to the re-plat. The only thing actually being done is to decrease the larger lot at 103 Oliver Wendell Court and to increase the lot at 101 Oliver Wendell Court.

No one spoke against the re-plat.

Mayor Hyman closed the public hearing at 6:14 p.m. and re-opened the regular session.

#### PRESENTATIONS:

4. KSA Engineers will make a presentation updating the Capital Improvement Plan Development.

Lanny Buck, with KSA Engineers, spoke to the improvements that need to be made to the water and sewer infrastructure. There is an estimated expense of \$14,000,000.00.

5. Presentation on a rate study.

Kim Bostick with NewGen Strategies explained how they will be conducting the study and an approximate time line of when the project will be completed.

#### Items to be Considered:

6. Consider and Act upon approval of Ordinance 2021-13 re-platting 101 and 103 Oliver Wendell Court.

Motion made by Mayor Pro Tem Huddleston, Seconded by Councilwoman Roberson.

Voting Yea: Mayor Pro Tem Huddleston, Councilwoman Roberson, Councilman Cason, Councilwoman Bailey, Councilwoman Keys

7. Consider and Act upon approval of Ordinance 2021-12 increasing rates for solid waste and street sweeping.

Motion made by Mayor Pro Tem Huddleston **not to increase the rates**, to leave the solid waste at the current collection and **the City will absorb the increase**, not the customer, Seconded by Councilwoman Bailey.

Voting Yea: Mayor Pro Tem Huddleston, Councilwoman Roberson, Councilman Cason, Councilwoman Bailey, Councilwoman Keys

8. Consider and Act upon approval of MHS Planning and Design LLC TPWD Recreational Trail Grant Development

Motion made by Mayor Pro Tem Huddleston, Seconded by Councilwoman Roberson.

Voting Yea: Mayor Pro Tem Huddleston, Councilwoman Roberson, Councilman Cason, Councilwoman Bailey, Councilwoman Keys

9. Consider and Act upon approval request made by Community Events Committee for the 3rd annual fireworks show in Little Creek Park.

Motion made by Councilwoman Bailey, Seconded by Councilwoman Roberson.

Voting Yea: Mayor Pro Tem Huddleston, Councilwoman Roberson, Councilman Cason, Councilwoman Bailey, Councilwoman Keys

10. Consider and Act upon voting for nominations for Franklin County Appraisal District Board.

Motion made by Mayor Pro Tem Huddleston made a motion to give all 197 votes to Mayor Hyman, Seconded by Councilwoman Bailey.  
Voting Yea: Mayor Pro Tem Huddleston, Councilwoman Roberson, Councilman Cason, Councilwoman Bailey, Councilwoman Keys

**Discussion Items and Mayor/Council/City Administrator Reports:**

Mayor Hyman reported he and Administrator Rose are in talks with Cypress Springs SUD regarding buying water. Mayor Hyman appointed a committee existing of himself, Administrator Rose, Councilwoman Keys, Jack Carlson, EDC Board and City Attorney, Stan Lowry.

Administrator Rose reported the Christmas Party will be at Vaughn's Catfish and asked everyone RSVP, the auditors were here the week of 11-1-2021 through 11-5-2021, the final walk through for the sidewalk project was today, final work or repairs will begin immediately, the Police department received their AR-15 rifles, we are in asking LOVES Truck Stop for an easement to widen the driveway at the lift station on Holbrook Street and she is also trying to engage the owner of the property next to the sewer plant regarding purchasing additional property.

Motion made by Councilman Cason made a motion at 7:25 p.m. to close the meeting, Seconded by Mayor Pro Tem Huddleston.  
Voting Yea: Mayor Pro Tem Huddleston, Councilwoman Roberson, Councilman Cason, Councilwoman Bailey, Councilwoman Keys

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**Brad Hyman – Mayor**

**ATTEST:**

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**Kathy Lovier – City Secretary**

STATE OF TEXAS }

COUNTY OF FRANKLIN }

CITY OF MOUNT VERNON }

1,067

**NOVEMBER 29, 2021 at 5:00 AND 6:00 P.M.**

The members of the City Council, EDC, Main Street and Landmark Commission Boards of the City of Mount Vernon will gather at the Mount Vernon City Hall located at 109 N Kaufman St., Mount Vernon, TX on Monday, November 29, 2021 at 5:00 and 6:00 pm. for the purpose of:

**A PUBLIC MEETING WITH MHS PLANNING AND DESIGN REGARDING TEXAS PARKS AND WILDLIFE TRAILS GRANT DEVELOPMENT AND SUBMISSION**

There will be no business transacted at this meeting.

This is to certify that I, Kathy Lovier, posted this Agenda in the Public Notices box located outside the front door of City Hall at 4:00pm on Monday, November 15, 2021.

- Visitors:**
- Brad Hyman – Mayor**
  - Mark Huddleston – Mayor Pro Tem**
  - Sherelyn Roberson -- Councilwoman**
  - Harold Cason – Councilman**
  - Mary Keys -- Councilwoman**
  - Rebecca Bailey -- Councilwoman**
  - Tina Rose – City Administrator**
  - Kathy Lovier – City Secretary**
  - Jack Carlson – EDC Board**
  - Bob McFarland – Industrial Foundation Board**
  - Bonnie McAllister – Chamber of Commerce**
  - Jonathan Jones – Main Street Board**
  - Frankie Cooper – Key Club and Alliance Bank**
  - Pat Wright – Landmark Commission**
  - B F Hicks – Landmark Commission and Historical Society**

City Administration Rose introduced Hunter Rush with MHS Planning and Design. Hunter opened with letting everyone know he has been working with Mt. Vernon for many years and help with the last park plan. He has driven out around the lake and thinks we have many good things to build upon. Mr. Rush explained how the Parks and Wildlife grant works and what we would be eligible for if we are accepted into the program. Many ideas were suggested, Mr. Rush will take everything into consideration and produce a plan with the information presented to him and return the plan to us so that the application can be submitted by February 1, 2022 with Texas Parks and Wildlife.

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**Brad Hyman – Mayor**

**ATTEST:**

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**Kathy Lovier - City Secretary**

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

01 -GENERAL FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	2,443,045	211,379.91	401,524.62	0.00	2,041,520.38	16.44
TOTAL REVENUES	2,443,045	211,379.91	401,524.62	0.00	2,041,520.38	16.44
<u>EXPENDITURE SUMMARY</u>						
100 Administration	441,010	31,599.09	70,439.07	0.00	370,570.93	15.97
110 Maintenance	561,968	18,632.57	54,821.94	0.00	507,146.06	9.76
120 Fire	189,773	17,009.56	29,739.83	0.00	160,033.17	15.67
130 Police	733,437	73,327.72	122,498.17	0.00	610,938.83	16.70
135 Court	62,123	4,582.88	11,186.17	0.00	50,936.83	18.01
140 Sanitation	365,600	32,898.59	63,551.13	0.00	302,048.87	17.38
150 Main Street	93,985	778.80	1,683.27	0.00	92,301.73	1.79
180 Animal Control	32,718	1,485.90	10,559.53	0.00	22,158.47	32.27
190 Parks & Recreation	37,950	805.96	3,241.32	0.00	34,708.68	8.54
195 Code Enforcement	87,835	5,820.59	11,552.14	0.00	76,282.86	13.15
530 Due From EDC	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	2,606,399	186,941.66	379,272.57	0.00	2,227,126.43	14.55
REVENUE OVER/ (UNDER) EXPENDITURES	( 163,354)	24,438.25	22,252.05	0.00	( 185,606.05)	13.62-

<b>05-1000</b>	<b>EDC</b>	<b>\$ 1,369,024.89</b>
<b>07-1000</b>	<b>DEBT SERVICE</b>	<b>\$ 550,739.08</b>
<b>22-1000</b>	<b>CONFISCATED</b>	<b>\$ 2,963.66</b>
<b>23-1000</b>	<b>PARK PROJECT</b>	<b>\$ 5,692.86</b>
<b>25-1000</b>	<b>TxCDBG</b>	<b>\$ 347,576.53</b>

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

01 -GENERAL FUND  
 FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001	CURRENT AD VALOREM TAX	712,935	73,025.59	125,626.31	0.00	587,308.69 17.62
4002	AD VAL. TAX, DELINQUENT	25,000	3,426.18	4,518.66	0.00	20,481.34 18.07
4002.001	DEL. TAX ATTORNEY	6,500	1,089.17	1,425.97	0.00	5,074.03 21.94
4003	AD VALOREM TAX PEN & INT.	13,000	2,019.67	2,436.96	0.00	10,563.04 18.75
4004	LEOSE-POLICE TRAINING	1,100	0.00	0.00	0.00	1,100.00 0.00
4006	TRASH REVENUE (WASTE CONT.)	460,210	42,544.78	84,180.55	0.00	376,029.45 18.29
4007	TRASH BAG SALES REVENUE	800	76.05	160.55	0.00	639.45 20.07
4008	SALES TAX GARBAGE & TRASH	25,000	2,722.97	5,361.31	0.00	19,638.69 21.45
4009	FRANCHISE TAXES	157,000	8,428.00	39,168.35	0.00	117,831.65 24.95
4010	SALES TAX COLLECTIONS	730,000	67,111.79	124,464.60	0.00	605,535.40 17.05
4011	COLLECTION AGENCY	300	26.37	208.93	0.00	91.07 69.64
4012	TEXAS SEATBELT	100	0.00	0.00	0.00	100.00 0.00
4013	COURT COSTS	23,000	2,154.69	970.90	0.00	23,970.90 4.22-
4015	COURT FINES	55,000	3,349.30	5,233.24	0.00	49,766.76 9.51
4016	ANIMAL FEES	1,200	30.00	65.00	0.00	1,135.00 5.42
4017	RETURNED CHECKS	0	0.00	0.00	0.00	0.00 0.00
4018	MISCELLANEOUS	1,500	100.00	126.10	0.00	1,373.90 8.41
4018.10	RENTAL INSPECTIONS	1,500	25.00	25.00	0.00	1,475.00 1.67
4018.20	FOOD INSPECTION PERMIT	1,000	25.00	475.00	0.00	1,475.00 47.50-
4019	BUILDING PERMITS	25,000	3,429.28	6,314.36	0.00	18,685.64 25.26
4019.A	ELECTRICAL PERMITS	1,200	150.00	356.00	0.00	844.00 29.67
4019.B	PLUMBING PERMIT	1,600	235.00	275.00	0.00	1,325.00 17.19
4019.C	MECHANICAL PERMITS	1,500	0.00	120.00	0.00	1,380.00 8.00
4019.D	FIRE SAFETY INSPECTIONS	0	0.00	0.00	0.00	0.00 0.00
4019.E	ALCOHOL PERMIT	350	0.00	0.00	0.00	350.00 0.00
4020	ZONING FEES	750	0.00	250.00	0.00	500.00 33.33
4021	COUNTY FIRE AGREEMENT	0	0.00	0.00	0.00	0.00 0.00
4022	INTEREST EARNED	7,000	789.82	1,291.60	0.00	5,708.40 18.45
4023	PARK FEES	900	0.00	0.00	0.00	900.00 0.00
4024	PARK/PLAZA DONATIONS	0	0.00	0.00	0.00	0.00 0.00
4025	MIXED BEVERAGE TAXES	5,000	671.25	1,362.03	0.00	3,637.97 27.24
4026	INTERGOVERNMENTAL REVENUE	0	0.00	0.00	0.00	0.00 0.00
4027	GRANT REVENUES-POLICE GRANT	0	0.00	0.00	0.00	0.00 0.00
4028	TRANSFER FROM EDC	30,000	0.00	0.00	0.00	30,000.00 0.00
4029	MAIN STREET	10,000	0.00	0.00	0.00	10,000.00 0.00
4030	EVENTS	0	0.00	0.00	0.00	0.00 0.00
4031	GRANT INCOME	0	0.00	0.00	0.00	0.00 0.00
4032	PEDDLERS PERMIT	400	0.00	0.00	0.00	400.00 0.00
4033	RESALE OF VEHICLES	40,000	0.00	0.00	0.00	40,000.00 0.00
4047	ADMINISTRATION FEES	0	0.00	0.00	0.00	0.00 0.00
4050	TRANSFERS FROM EQUIP. FUND	104,200	0.00	0.00	0.00	104,200.00 0.00
4051	TRANSFER IN	0	0.00	0.00	0.00	0.00 0.00
4053	TRANSFER FROM DEBT SERVICE	0	0.00	0.00	0.00	0.00 0.00
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TOTAL REVENUE	2,443,045	211,379.91	401,524.62	0.00	2,041,520.38	16.44



CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

01 -GENERAL FUND  
 DEPARTMENT -M100 Administration  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5100.001 WAGES	167,573	12,922.58	25,845.16	0.00	141,727.84	15.42
5100.003 BLDG. REPAIR CITY HALL	17,000	260.00	948.27	0.00	16,051.73	5.58
5100.004 FREIGHT/POSTAGE	800	0.00	235.81	0.00	564.19	29.48
5100.005 CAR ALLOWANCE	0	0.00	0.00	0.00	0.00	0.00
5100.006 CONTRACTS JANITOR	4,710	925.00	1,110.00	0.00	3,600.00	23.57
5100.007 DUES & SUBSCRIPTIONS	5,000	100.00	532.00	0.00	4,468.00	10.64
5100.008 ELECTION EXPENSE	3,000	1.79	1.79	0.00	2,998.21	0.06
5100.009 SPECIAL PROJECTS	15,000	691.99	5,750.03	0.00	9,249.97	38.33
5100.010 CITY ATTORNEY	15,000	1,050.00	2,475.00	0.00	12,525.00	16.50
5100.011 OFFICE EQUIPMENT REPAIR	4,000	0.00	0.00	0.00	4,000.00	0.00
5100.012 AUDIT/LEGAL	16,000	0.00	1,216.63	0.00	14,783.37	7.60
5100.013 OFFICE EQUIP. AGREEMENT	21,000	3,276.23	3,993.69	0.00	17,006.31	19.02
5100.014 COUNCIL FEES	0	0.00	0.00	0.00	0.00	0.00
5100.015 ADVERTISING & NOTICES	1,500	114.75	318.75	0.00	1,181.25	21.25
5100.020 ENGINEERING FEES	12,000	984.38	2,953.13	0.00	9,046.87	24.61
5100.021 CAPITAL EXPENSE	0	0.00	0.00	0.00	0.00	0.00
5100.022 INTERNET	5,000	445.00	890.00	0.00	4,110.00	17.80
5100.023 WEBSITE	8,000	0.00	1,592.00	0.00	6,408.00	19.90
5100.025 UNEMPLOYMENT EXPENSE (TEC)	600	0.00	0.00	0.00	600.00	0.00
5100.026 LIBRARY SERVICES	18,500	1,541.67	3,083.34	0.00	15,416.66	16.67
5100.031 MENTAL HEALTH CLINIC -SERVICES	0	0.00	0.00	0.00	0.00	0.00
5100.032 SOCIAL SECURITY (FICA)	10,389	796.30	1,592.60	0.00	8,796.40	15.33
5100.033 MEDICARE	2,429	186.22	372.44	0.00	2,056.56	15.33
5100.034 TML HEALTH INSURANCE	25,020	1,931.84	3,863.68	0.00	21,156.32	15.44
5100.035 RETIREMENT (TMRS)	17,528	1,535.54	3,071.08	0.00	14,456.92	17.52
5100.037 TELEPHONE	4,000	465.03	534.69	0.00	3,465.31	13.37
5100.038 UTILITIES	7,000	660.38	701.67	0.00	6,298.33	10.02
5100.039 OVERTIME	0	0.00	0.00	0.00	0.00	0.00
5100.040 IRS PENALTIES	0	0.00	0.00	0.00	0.00	0.00
5100.042 SCHOOL/TRAINING/TRAVEL	5,000	560.00	578.23	0.00	4,421.77	11.56
5100.043 UNIFORMS	100	0.00	0.00	0.00	100.00	0.00
5100.044 SUPPLIES	6,000	539.44	1,018.87	0.00	4,981.13	16.98
5100.045 PROPERTY/LIABILITY INS.	7,000	0.00	1,687.18	0.00	5,312.82	24.10
5100.046 TAX APPRAISAL	20,461	1,705.08	3,410.16	0.00	17,050.84	16.67
5100.047 TAX COLLECTION	8,000	832.25	872.44	0.00	7,127.56	10.91
5100.048 TAX ATTORNEY	7,000	73.62	840.18	0.00	6,159.82	12.00
5100.049 WORKERS COMP. INS.	1,500	0.00	950.25	0.00	549.75	63.35
5100.050 TERMINATION PAY	0	0.00	0.00	0.00	0.00	0.00
5100.053 LONGEVITY	4,900	0.00	0.00	0.00	4,900.00	0.00
5100.054 REGIONAL LAKE	0	0.00	0.00	0.00	0.00	0.00
5100.055 ACCRUED INTEREST	0	0.00	0.00	0.00	0.00	0.00
5100.056 DEPRECIATION	0	0.00	0.00	0.00	0.00	0.00
5100.075 TMRS-PENSION COST AUDITORS	0	0.00	0.00	0.00	0.00	0.00
5100.999 PRIOR PERIOD ADJUSTMENTS	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL 100 Administration</b>	<b>441,010</b>	<b>31,599.09</b>	<b>70,439.07</b>	<b>0.00</b>	<b>370,570.93</b>	<b>15.97</b>

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

01 -GENERAL FUND  
 DEPARTMENT -M110 Maintenance  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5110.001 WAGES	111,580	8,455.40	16,910.80	0.00	94,669.20	15.16
5110.002 STREET MATERIAL HAULING	0	0.00	0.00	0.00	0.00	0.00
5110.003 BUILDING REPAIR	700	0.00	0.00	0.00	700.00	0.00
5110.004 FREIGHT/POSTAGE	50	0.00	0.00	0.00	50.00	0.00
5110.005 STREET MATERIALS	47,000 (	3,029.00) (	3,029.00)	0.00	50,029.00	6.44-
5110.006 STREET IMPROVEMENTS	32,000	0.00	8,084.50	0.00	23,915.50	25.26
5110.007 STREET REHAB DEBT.	0	0.00	0.00	0.00	0.00	0.00
5110.008 CONTRACT STREET IMPROVEMENTS	50,000	0.00	0.00	0.00	50,000.00	0.00
5110.009 STREET SIGNS	4,000	0.00	0.00	0.00	4,000.00	0.00
5110.011 CONTRACT SWEEPING	5,571	1,502.52	1,502.52	0.00	4,068.48	26.97
5110.013 SPECIAL PROJECTS	2,000	0.00	0.00	0.00	2,000.00	0.00
5110.014 EMPLOYEE PHYSICALS/DRUG TEST	400	197.00	362.00	0.00	38.00	90.50
5110.015 AUDIT	1,000	0.00	0.00	0.00	1,000.00	0.00
5110.016 ENGINEERING EXPENSE	0	0.00	0.00	0.00	0.00	0.00
5110.017 EQUIPMENT& REPAIRS	15,000	1,112.85	1,140.76	0.00	13,859.24	7.61
5110.018 REPAIR WATER DISTR. SYSTEM	0	0.00	0.00	0.00	0.00	0.00
5110.019 REPAIR SEWER COLL. SYSTEM	0	0.00	0.00	0.00	0.00	0.00
5110.021 CAPITAL OUTLAY	148,700	0.00	0.00	0.00	148,700.00	0.00
5110.022 PIPE SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
5110.023 DAM SAFETY PLAN & MAINTENANCE	0	0.00	0.00	0.00	0.00	0.00
5110.024 TRANS TO EQUIP FUND	3,600	300.00	600.00	0.00	3,000.00	16.67
5110.025 UNEMPLOYMENT EXPENSE (TEC)	900	0.00	136.50	0.00	763.50	15.17
5110.032 SOCIAL SECURITY (FICA)	7,290	534.27	1,093.32	0.00	6,196.68	15.00
5110.033 MEDICARE	1,704	124.95	255.67	0.00	1,448.33	15.00
5110.034 TML HEALTH INSU	25,020	2,086.47	4,172.94	0.00	20,847.06	16.68
5110.035 RETIREMENT (TMRS)	12,299	1,007.50	2,070.05	0.00	10,228.95	16.83
5110.036 FUEL (GAS & OIL)	10,000	395.11	1,626.98	0.00	8,373.02	16.27
5110.037 TELEPHONE	3,000	195.34	333.97	0.00	2,666.03	11.13
5110.038 UTILITIES	28,000	2,402.69	4,862.34	0.00	23,137.66	17.37
5110.039 OVERTIME	3,000	162.00	723.42	0.00	2,276.58	24.11
5110.040 LEASE VEHICLES	24,654	1,954.02 (	8,396.96)	0.00	33,050.96	34.06-
5110.042 SCHOOL/TRAINING	500	0.00	0.00	0.00	500.00	0.00
5110.043 UNIFORMS	3,500	837.93	1,304.93	0.00	2,195.07	37.28
5110.044 SUPPLIES	6,500	393.52	1,286.49	0.00	5,213.51	19.79
5110.045 PROPERTY/LIABILITY INS	4,000	0.00	12,653.86	0.00 (	8,653.86)	316.35
5110.049 WORKERS COMP. INS.	8,500	0.00	7,126.85	0.00	1,373.15	83.85
5110.050 TERMINATION PAY	0	0.00	0.00	0.00	0.00	0.00
5110.053 LONGEVITY	1,500	0.00	0.00	0.00	1,500.00	0.00
5110.056 DEPRECIATION	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL 110 Maintenance</b>	<b>561,968</b>	<b>18,632.57</b>	<b>54,821.94</b>	<b>0.00</b>	<b>507,146.06</b>	<b>9.76</b>

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

01 -GENERAL FUND  
 DEPARTMENT -M120 Fire  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5120.003 BUILDING REPAIR	1,000	156.96	829.28	0.00	170.72	82.93
5120.004 FREIGHT/POSTAGE	200	376.38	376.38	0.00	( 176.38)	188.19
5120.005 RETIREMENT, FIREMEN	7,000	0.00	0.00	0.00	7,000.00	0.00
5120.007 DUES & SUBSCRIPTIONS	1,500	0.00	0.00	0.00	1,500.00	0.00
5120.008 CONTRACTS, FIREMEN	32,000	2,214.18	5,508.91	0.00	26,491.09	17.22
5120.009 SPECIAL PROJECTS	4,000	24.33	48.66	0.00	3,951.34	1.22
5120.010 EQUIPMENT	10,000	1,370.36	4,209.13	0.00	5,790.87	42.09
5120.011 NEW FIRE TRUCK	10,000	0.00	0.00	0.00	10,000.00	0.00
5120.012 FIRE HYDRANTS	0	0.00	0.00	0.00	0.00	0.00
5120.013 EQUIPMENT REPAIR	9,000	366.26	594.94	0.00	8,405.06	6.61
5120.014 COMPUTER/TECH	250	0.00	0.00	0.00	250.00	0.00
5120.015 AUDIT	1,000	0.00	0.00	0.00	1,000.00	0.00
5120.016 EQUIPMENT TESTING	8,000	1,716.70	2,241.70	0.00	5,758.30	28.02
5120.021 CAPITAL OUTLAY	67,530	9,475.00	9,475.00	0.00	58,055.00	14.03
5120.024 TRANSFER TO EQUIPMENT FUND	3,600	300.00	600.00	0.00	3,000.00	16.67
5120.036 FUEL (GAS & OIL)	4,000	717.35	1,091.23	0.00	2,908.77	27.28
5120.037 TELEPHONE	400	53.75	121.11	0.00	278.89	30.28
5120.038 UTILITIES	6,000	217.04	477.02	0.00	5,522.98	7.95
5120.040 LEASE VEHICLE	8,218	0.00	0.00	0.00	8,218.00	0.00
5120.042 SCHOOL/TRAINING	1,875	0.00	0.00	0.00	1,875.00	0.00
5120.043 UNIFORMS	6,000	0.00	0.00	0.00	6,000.00	0.00
5120.044 SUPPLIES	1,200	21.25	210.33	0.00	989.67	17.53
5120.045 PROPERTY/LIABILITY INS.	5,500	0.00	2,530.77	0.00	2,969.23	46.01
5120.049 WORKERS COMP. INS.	1,500	0.00	1,425.37	0.00	74.63	95.02
5120.056 DEPRECIATION	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL 120 Fire</b>	<b>189,773</b>	<b>17,009.56</b>	<b>29,739.83</b>	<b>0.00</b>	<b>160,033.17</b>	<b>15.67</b>

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

01 -GENERAL FUND  
 DEPARTMENT -M130 Police  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5130.001 WAGES	302,402	24,226.32	47,834.18	0.00	254,567.82	15.82
5130.002 CERTIFICATE PAY	6,000	415.38	830.76	0.00	5,169.24	13.85
5130.004 FREIGHT/POSTAGE	300	0.00	7.33	0.00	292.67	2.44
5130.005 CHIEF DEPUTY (CONTRACT)	0	0.00	0.00	0.00	0.00	0.00
5130.006 DISPATCHER CONTRACT (FR.CO)	112,994	9,416.17	18,832.34	0.00	94,161.66	16.67
5130.007 CHIEF ADMINISTRATOR (CONTRACT)	0	0.00	0.00	0.00	0.00	0.00
5130.009 REQUAL AMMO	4,000	0.00	0.00	0.00	4,000.00	0.00
5130.010 EMPLOYEE PHYSICAL	300	0.00	0.00	0.00	300.00	0.00
5130.011 TRANS TO EQUIP FUND	3,600	300.00	600.00	0.00	3,000.00	16.67
5130.013 SPECIAL PROJECTS	3,000	24.33	48.66	0.00	2,951.34	1.62
5130.015 DPS FORENSIC ANALYSIS	4,000	0.00	0.00	0.00	4,000.00	0.00
5130.016 AUDIT	1,000	0.00	0.00	0.00	1,000.00	0.00
5130.017 REPAIR, EQUIPMENT	26,744	6,657.98	6,657.98	0.00	20,086.02	24.90
5130.018 GRANT EXP. - SAFE-T	0	0.00	0.00	0.00	0.00	0.00
5130.019 LEOSE	1,000	0.00	0.00	0.00	1,000.00	0.00
5130.021 CAPITAL EXPENSE	13,750	0.00	0.00	0.00	13,750.00	0.00
5130.024 POLICE (ADMIN. CONTRACT)	21,230	1,769.16	3,538.32	0.00	17,691.68	16.67
5130.025 UNEMPLOYMENT EXPENSE (TEC)	2,100	0.00	227.81	0.00	1,872.19	10.85
5130.029 COMPUTER/TECH/LICENSE	15,000	10,900.00	11,152.00	0.00	3,848.00	74.35
5130.030 SANE EXAMS	1,000	0.00	0.00	0.00	1,000.00	0.00
5130.032 SOCIAL SECURITY (FICA)	18,749	1,764.75	3,386.18	0.00	15,362.82	18.06
5130.033 MEDICARE	4,385	412.72	791.92	0.00	3,593.08	18.06
5130.034 TML HEALTH INSURANCE	58,380	4,868.29	8,365.14	0.00	50,014.86	14.33
5130.035 RETIREMENT (TMRS)	31,631	3,357.70	6,442.85	0.00	25,188.15	20.37
5130.036 FUEL (GAS & OIL)	20,000	1,727.30	3,774.41	0.00	16,225.59	18.87
5130.037 TELEPHONE	3,000	392.47	392.47	0.00	2,607.53	13.08
5130.039 OVERTIME	20,000	3,837.39	5,981.67	0.00	14,018.33	29.91
5130.040 LEASE VEHICLES	32,872	2,241.76	16,628.63	0.00	49,500.63	50.59
5130.042 TRAINING/SCHOOL/TRAVEL	4,000	295.00	824.29	0.00	3,175.71	20.61
5130.043 UNIFORMS - POLICE	2,500	620.82	876.31	0.00	1,623.69	35.05
5130.044 SUPPLIES	3,000	100.18	100.18	0.00	2,899.82	3.34
5130.045 PROPERTY/LIABILITY INS.	8,000	0.00	18,462.00	0.00	10,462.00	230.78
5130.049 WORKERS COMP. INS.	7,500	0.00	0.00	0.00	7,500.00	0.00
5130.050 TERMINATION PAY	0	0.00	0.00	0.00	0.00	0.00
5130.053 LONGEVITY	1,000	0.00	0.00	0.00	1,000.00	0.00
5130.054 INTERGOVERNMENTAL	0	0.00	0.00	0.00	0.00	0.00
5130.055 TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
5130.056 DEPRECIATION	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL 130 Police</b>	<b>733,437</b>	<b>73,327.72</b>	<b>122,498.17</b>	<b>0.00</b>	<b>610,938.83</b>	<b>16.70</b>

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND  
 DEPARTMENT --M135 Court  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5135.001 WAGES	35,120	2,640.00	5,280.00	0.00	29,840.00	15.03
5135.002 MUNICIPAL JUDGE (CONTRACT)	0	0.00	2,316.67	0.00	( 2,316.67)	0.00
5135.003 CERTIFICATE PAY	600	46.16	92.32	0.00	507.68	15.39
5135.004 POSTAGE	300	0.00	44.23	0.00	255.77	14.74
5135.005 STATE COURT COST	0	0.00	0.00	0.00	0.00	0.00
5135.006 WARRANT/FINES COLLECTION	250	0.00	0.00	0.00	250.00	0.00
5135.007 APPEARANCE BOND	0	0.00	0.00	0.00	0.00	0.00
5135.008 JURY PAYMENTS	250	0.00	0.00	0.00	250.00	0.00
5135.009 SPECIAL PROJECTS	1,000	0.00	0.00	0.00	1,000.00	0.00
5135.010 PROSECUTING ATTORNEY	3,600	300.00	600.00	0.00	3,000.00	16.67
5135.015 AUDIT	550	0.00	0.00	0.00	550.00	0.00
5135.025 UNEMPLOYMENT EXPENSE (TEC)	300	0.00	0.00	0.00	300.00	0.00
5135.029 COMPUTER MAINTENANCE/TECH	1,200	24.33	48.66	0.00	1,151.34	4.06
5135.032 SOCIAL SECURITY (FICA)	2,134	166.54	333.08	0.00	1,800.92	15.61
5135.033 MEDICARE	499	38.96	77.92	0.00	421.08	15.62
5135.034 TML HEALTH INSU.	8,340	695.49	1,390.98	0.00	6,949.02	16.68
5135.035 RETIREMENT (TMRS)	3,600	311.26	622.52	0.00	2,977.48	17.29
5135.037 TELEPHONE	480	40.16	80.32	0.00	399.68	16.73
5135.042 SCHOOL/TRAINING	1,400	0.00	( 50.00)	0.00	1,450.00	3.57-
5135.044 SUPPLIES	900	319.98	349.47	0.00	550.53	38.83
5135.050 TERMINATION PAY	0	0.00	0.00	0.00	0.00	0.00
5135.053 LONGEVITY	600	0.00	0.00	0.00	600.00	0.00
5135.054 TRANSFER TO CHILD SAFETY FUND	1,000	0.00	0.00	0.00	1,000.00	0.00
<b>TOTAL 135 Court</b>	<b>62,123</b>	<b>4,582.88</b>	<b>11,186.17</b>	<b>0.00</b>	<b>50,936.83</b>	<b>18.01</b>

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

01 -GENERAL FUND  
 DEPARTMENT -M140 Sanitation  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5140.002 SALES TAX - TRASH BAGS	100	6.92	7.62	0.00	92.38	7.62
5140.003 SALES TAX - TRASH	25,000	2,529.25	4,991.10	0.00	20,008.90	19.96
5140.004 POSTAGE	0	0.00	0.00	0.00	0.00	0.00
5140.005 TRASH BAG PURCHASE	0	0.00	0.00	0.00	0.00	0.00
5140.007 WASTE CONTRACT	340,000	29,835.46	58,052.29	0.00	281,947.71	17.07
5140.041 BAD DEBTS	500	526.96	500.12	0.00	0.12)	100.02
<b>TOTAL 140 Sanitation</b>	<b>365,600</b>	<b>32,898.59</b>	<b>63,551.13</b>	<b>0.00</b>	<b>302,048.87</b>	<b>17.38</b>

CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND  
DEPARTMENT -M150 Main Street  
DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5150.001 WAGES	35,000	0.00	0.00	0.00	35,000.00	0.00
5150.003 PROMOTIONAL	8,000	0.00	0.00	0.00	8,000.00	0.00
5150.004 POSTAGE	0	0.00	0.00	0.00	0.00	0.00
5150.005 DUES/SUBSCRIPTIONS	1,500	38.25	38.25	0.00	1,461.75	2.55
5150.006 COMPUTER/TECH	1,800	203.31	1,067.62	0.00	732.38	59.31
5150.007 FACADE GRANT	21,000	0.00	0.00	0.00	21,000.00	0.00
5150.008 MAIN STREET EVENTS	5,000	225.00	225.00	0.00	4,775.00	4.50
5150.009 SPECIAL PROJECTS	1,000	0.00	0.00	0.00	1,000.00	0.00
5150.025 UNEMPLOYMENT EXP (TEC)	300	0.00	0.00	0.00	300.00	0.00
5150.032 SOCIAL SECURITY (FICA)	2,176	0.00	0.00	0.00	2,176.00	0.00
5150.033 MEDICARE	508	0.00	0.00	0.00	508.00	0.00
5150.034 TML INSURANCE	8,340	0.00	0.00	0.00	8,340.00	0.00
5150.035 RETIREMENT (TMRS)	3,661	0.00	0.00	0.00	3,661.00	0.00
5150.037 TELEPHONE	1,000	40.16	80.32	0.00	919.68	8.03
5150.039 OVERTIME	0	0.00	0.00	0.00	0.00	0.00
5150.042 SCHOOL/TRAINING/TRAVEL	4,000	0.00	0.00	0.00	4,000.00	0.00
5150.044 SUPPLIES	700	272.08	272.08	0.00	427.92	38.87
5150.053 LONGEVITY	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL 150 Main Street</b>	<b>93,985</b>	<b>778.80</b>	<b>1,683.27</b>	<b>0.00</b>	<b>92,301.73</b>	<b>1.79</b>

CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND  
DEPARTMENT -M180 Animal Control  
DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5180.001 ANIMAL CONTROL WAGES	0	0.00	0.00	0.00	0.00	0.00
5180.003 BUILDING REPAIR	800	0.00	0.00	0.00	800.00	0.00
5180.007 COMPUTER/TECH	700	0.00	0.00	0.00	700.00	0.00
5180.009 SPECIAL PROJECTS	500	0.00	0.00	0.00	500.00	0.00
5180.010 EQUIPMENT FUND	500	0.00	0.00	0.00	500.00	0.00
5180.015 ANIMAL DISPOSAL	500	0.00	91.59	0.00	408.41	18.32
5180.016 VET SERVICES	2,400	0.00	0.00	0.00	2,400.00	0.00
5180.018 ANIMAL IMPOUNDMENT	1,200	43.98	119.35	0.00	1,080.65	9.95
5180.019 AUDIT	550	0.00	0.00	0.00	550.00	0.00
5180.020 VEHICLE REPAIRS	500	34.00	34.00	0.00	466.00	6.80
5180.021 CAPITAL EXPENSE	0	0.00	0.00	0.00	0.00	0.00
5180.024 TRANS TO EQUIP FUND	3,600	300.00	600.00	0.00	3,000.00	16.67
5180.025 UNEMPLOYMENT EXPENSE (TEC)	0	0.00	0.00	0.00	0.00	0.00
5180.032 SOCIAL SECURITY EXPENSE (FICA)	0	12.37	28.75	0.00	( 28.75)	0.00
5180.033 MEDICARE EXPENSE	0	2.89	6.73	0.00	( 6.73)	0.00
5180.034 TML HEALTH INSU.	0	0.00	0.00	0.00	0.00	0.00
5180.035 RETIREMENT (TMRS)	0	0.00	0.00	0.00	0.00	0.00
5180.036 FUEL (GAS & OIL)	3,000	90.00	245.51	0.00	2,754.49	8.18
5180.037 TELEPHONE	500	37.00	74.00	0.00	426.00	14.80
5180.038 EMPLOYEE PHYSICAL/DRUG TEST	0	0.00	0.00	0.00	0.00	0.00
5180.039 OVERTIME	2,000	199.50	464.43	0.00	1,535.57	23.22
5180.040 LEASE VEHICLES	8,218	604.87	1,209.74	0.00	7,008.26	14.72
5180.041 UTILITIES	2,000	35.16	79.79	0.00	1,920.21	3.99
5180.042 TRAVEL/TRAINING/SCHOOLING	2,000	0.00	0.00	0.00	2,000.00	0.00
5180.043 UNIFORMS	300	31.94	51.11	0.00	248.89	17.04
5180.044 SUPPLIES	1,000	94.19	301.60	0.00	698.40	30.16
5180.045 PROPERTY/LIABILITY INS.	650	0.00	4,639.75	0.00	( 3,989.75)	713.81
5180.049 WORKERS COMP. INS.	1,800	0.00	2,613.18	0.00	( 813.18)	145.18
5180.050 TERMINATION PAY	0	0.00	0.00	0.00	0.00	0.00
5180.053 LONGEVITY	0	0.00	0.00	0.00	0.00	0.00
5180.055 DEPRECIATION	0	0.00	0.00	0.00	0.00	0.00
5180.056 TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 180 Animal Control	32,718	1,485.90	10,559.53	0.00	22,158.47	32.27



CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

01 -GENERAL FUND  
 DEPARTMENT -M190 Parks & Recreation  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5190.001 WAGES	0	0.00	0.00	0.00	0.00	0.00
5190.002 ENGINEERING	0	0.00	0.00	0.00	0.00	0.00
5190.003 REPAIRS & MAINTENANCE	10,000	0.00	0.00	0.00	10,000.00	0.00
5190.008 MOWING	0	0.00	0.00	0.00	0.00	0.00
5190.009 SPECIAL PROJECTS	15,000	0.00	0.00	0.00	15,000.00	0.00
5190.010 CONTRACT PLAZA MAINTENANCE	1,800	0.00	0.00	0.00	1,800.00	0.00
5190.012 CHEMICALS	700	0.00	0.00	0.00	700.00	0.00
5190.013 EQUIPMENT REPAIR	800	152.09	152.09	0.00	647.91	19.01
5190.015 AUDIT	0	0.00	0.00	0.00	0.00	0.00
5190.021 CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
5190.024 TRANS TO EQUIP FUND	3,600	300.00	600.00	0.00	3,000.00	16.67
5190.025 UNEMPLOYMENT EXPENSE (TEC)	0	0.00	0.00	0.00	0.00	0.00
5190.032 SOCIAL SECURITY EXPENSE (FICA)	0	0.00	0.00	0.00	0.00	0.00
5190.033 MEDICARE	0	0.00	0.00	0.00	0.00	0.00
5190.036 FUEL (GAS & OIL)	400	0.00	0.00	0.00	400.00	0.00
5190.037 TELEPHONE	0	37.99	37.99	0.00	37.99	0.00
5190.038 UTILITIES	1,700	176.92	334.20	0.00	1,365.80	19.66
5190.039 PARK OVERTIME	0	0.00	0.00	0.00	0.00	0.00
5190.042 SCHOOL/TRAINING/TRAVEL	0	0.00	0.00	0.00	0.00	0.00
5190.043 UNIFORMS	0	0.00	0.00	0.00	0.00	0.00
5190.044 SUPPLIES	1,200	138.96	138.96	0.00	1,061.04	11.58
5190.045 PROPERTY/LIABILITY INS.	2,500	0.00	1,265.39	0.00	1,234.61	50.62
5190.046 EQUIPMENT LEASE	0	0.00	0.00	0.00	0.00	0.00
5190.049 WORKERS COMP. INS.	250	0.00	712.69	0.00	462.69	285.08
5190.050 TERMINATION PAY	0	0.00	0.00	0.00	0.00	0.00
5190.055 DEPRECIATION	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL 190 Parks &amp; Recreation</b>	<b>37,950</b>	<b>805.96</b>	<b>3,241.32</b>	<b>0.00</b>	<b>34,708.68</b>	<b>8.54</b>

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

01 -GENERAL FUND  
 DEPARTMENT -M195 Code Enforcement  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5195.001 CODE ENFORCEMENT OFFICIAL	0	0.00	0.00	0.00	0.00	0.00
5195.002 BUILDING OFFICIAL	48,780	3,360.00	6,720.00	0.00	42,060.00	13.78
5195.004 FREIGHT/POSTAGE	200	0.00	22.61	0.00	177.39	11.31
5195.007 DUES & SUBSCRIPTIONS	250	0.00	0.00	0.00	250.00	0.00
5195.008 INSPECTION FEES	0	0.00	75.00	0.00	( 75.00)	0.00
5195.009 SPECIAL PROJECTS	200	0.00	0.00	0.00	200.00	0.00
5195.010 EMPLOYEE PHYSICAL	0	0.00	0.00	0.00	0.00	0.00
5195.014 DEMOLITION	4,000	0.00	0.00	0.00	4,000.00	0.00
5195.015 ADVERTISING	100	0.00	0.00	0.00	100.00	0.00
5195.016 COMPUTER/TECH	300	74.32	98.65	0.00	201.35	32.88
5195.017 EQUIPMENT REPAIRS & PURCHASE	500	34.00	34.00	0.00	466.00	6.80
5195.018 AUDIT	1,000	0.00	0.00	0.00	1,000.00	0.00
5195.021 CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
5195.024 TRANSFER TO EQUIP FUND	3,600	300.00	600.00	0.00	3,000.00	16.67
5195.025 UNEMPLOYMENT EXPENSE (TEC)	300	0.00	0.00	0.00	300.00	0.00
5195.032 SOCIAL SECURITY EXPENSE (FICA)	2,714	212.05	420.19	0.00	2,293.81	15.48
5195.033 MEDICARE	634	49.59	98.27	0.00	535.73	15.50
5195.034 TML HEALTH INSURANCE	8,340	695.49	1,390.98	0.00	6,949.02	16.68
5195.035 RETIREMENT (TMRS)	4,579	410.10	812.78	0.00	3,766.22	17.75
5195.036 FUEL (GAS & OIL)	1,000	68.80	131.68	0.00	868.32	13.17
5195.037 TELEPHONE	720	55.38	110.76	0.00	609.24	15.38
5195.039 OVERTIME	0	63.00	63.00	0.00	( 63.00)	0.00
5195.040 LEASE VEHICLES	8,218	462.87	925.74	0.00	7,292.26	11.26
5195.042 SCHOOL/TRAINING/TRAVEL	500	0.00	0.00	0.00	500.00	0.00
5195.043 UNIFORMS	600	0.00	0.00	0.00	600.00	0.00
5195.044 SUPPLIES	500	34.99	48.48	0.00	451.52	9.70
5195.045 PROPERTY/LIABILITY INS.	0	0.00	0.00	0.00	0.00	0.00
5195.049 WORKERS COMP. INS.	0	0.00	0.00	0.00	0.00	0.00
5195.050 TERMINATION PAY	0	0.00	0.00	0.00	0.00	0.00
5195.053 LONGEVITY	800	0.00	0.00	0.00	800.00	0.00
<b>TOTAL 195 Code Enforcement</b>	<b>87,835</b>	<b>5,820.59</b>	<b>11,552.14</b>	<b>0.00</b>	<b>76,282.86</b>	<b>13.15</b>

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CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

PAGE: 13

01 -GENERAL FUND  
 DEPARTMENT -M530 Due From EDC  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5530.001 DUE FROM EDC	0	0.00	0.00	0.00	0.00	0.00
5530.032 FICA- DUE FROM EDC	0	0.00	0.00	0.00	0.00	0.00
5530.033 MEDICARE - DUE FROM EDC	0	0.00	0.00	0.00	0.00	0.00
5530.053 LONGEVITY	0	0.00	0.00	0.00	0.00	0.00
TOTAL 530 Due From EDC	0	0.00	0.00	0.00	0.00	0.00
<hr/>						
TOTAL EXPENDITURES	2,606,399	186,941.66	379,272.57	0.00	2,227,126.43	14.55
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REVENUE OVER/(UNDER) EXPENDITURES	( 163,354)	24,438.25	22,252.05	0.00	( 185,606.05)	13.62--

\*\*\* END OF REPORT \*\*\*

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

02 -UTILITY FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	<u>1,840,742</u>	<u>139,735.74</u>	<u>287,652.36</u>	<u>0.00</u>	<u>1,553,089.64</u>	<u>15.63</u>
TOTAL REVENUES	1,840,742	139,735.74	287,652.36	0.00	1,553,089.64	15.63
<u>EXPENDITURE SUMMARY</u>						
140 Public Works	0	0.50	1.00	0.00	( 1.00)	0.00
150 Storm Water	44,100	55.30	50.92	0.00	44,049.08	0.12
160 Water	697,620	47,849.17	104,174.33	0.00	593,445.67	14.93
170 Sewer	817,897	36,662.62	69,714.93	0.00	748,182.07	8.52
505 Depreciation	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXPENDITURES	1,559,617	84,567.59	173,941.18	0.00	1,385,675.82	11.15
REVENUE OVER/(UNDER) EXPENDITURES	281,125	55,168.15	113,711.18	0.00	167,413.82	40.45

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

02 -UTILITY FUND  
 FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4000 DISBURSEMENT UTILITIES	0	0.00	0.00	0.00	0.00	0.00
4001 WATER REVENUE	777,192	55,509.54	116,497.58	0.00	660,694.42	14.99
4002 SEWER REVENUE	651,600	55,107.53	109,581.35	0.00	542,018.65	16.82
4003 PENALTIES	20,000	2,610.77	4,814.86	0.00	15,185.14	24.07
4004 TAP FEES	10,000	0.00	6,000.00	0.00	4,000.00	60.00
4005 MISCELLANEOUS REVENUE	0	0.00	0.00	0.00	0.00	0.00
4006 TRANSFER FEE	250	30.00	30.00	0.00	220.00	12.00
4007 CASH OVER/SHORT	0	0.00	0.00	0.00	0.00	0.00
4008 BULK WATER REVENUE	5,000	0.00	80.00	0.00	4,920.00	1.60
4009 RETURN CHECK FEE REVENUE	400	0.00	0.00	0.00	400.00	0.00
4010 RECONNECT FEE REVENUE	9,000	530.00	1,160.00	0.00	7,840.00	12.89
4011 MISC. WATER & SEWER REVENUE	800	2.00	93.30	0.00	706.70	11.66
4012 BULK SEWER	3,500	560.00	1,040.00	0.00	2,460.00	29.71
4015 STORMWATER REVENUE	52,000	4,389.00	8,763.00	0.00	43,237.00	16.85
4016 2012 C.O-FNB-ASSESSMENT FEE	215,000	18,101.50	36,203.44	0.00	178,796.56	16.84
4022 INTEREST EARNED REVENUE	26,000	2,895.40	3,388.83	0.00	22,611.17	13.03
4033 RESALE OF VEHICLES	0	0.00	0.00	0.00	0.00	0.00
4040 TRANSFER FROM EDC	70,000	0.00	0.00	0.00	70,000.00	0.00
4044 TDA GRANT PROCEED	0	0.00	0.00	0.00	0.00	0.00
4999 TRANSFERS IN	0	0.00	0.00	0.00	0.00	0.00
4999.001 TRANSFER IN SH-37	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUE</b>	<b>1,840,742</b>	<b>139,735.74</b>	<b>287,652.36</b>	<b>0.00</b>	<b>1,553,089.64</b>	<b>15.63</b>

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

02 -UTILITY FUND  
 DEPARTMENT -M140 Public Works  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5140.001 DIRECTOR OF PUBLIC WORKS WAGES	0	0.00	0.00	0.00	0.00	0.00
5140.002 CERTIFICATE/LICENSE PAY	0	0.00	0.00	0.00	0.00	0.00
5140.007 COMPUTER/TECH	0	0.00	0.00	0.00	0.00	0.00
5140.009 SPECIAL PROJECTS	0	0.00	0.00	0.00	0.00	0.00
5140.020 VEHICLE REPAIRS	0	0.00	0.00	0.00	0.00	0.00
5140.021 CAPITAL EXPENSE	0	0.00	0.00	0.00	0.00	0.00
5140.024 TRANS TO EQUIP FUND	0	0.00	0.00	0.00	0.00	0.00
5140.025 UNEMPLOYMENT EXPENSE (TEC)	0	0.00	0.00	0.00	0.00	0.00
5140.032 SOCIAL SECURITY EXPENSE (FICA)	0	0.00	0.00	0.00	0.00	0.00
5140.033 MEDICARE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
5140.034 TML HEALTH INS.	0	0.50	1.00	0.00 (	1.00)	0.00
5140.035 RETIREMENT (TMRS)	0	0.00	0.00	0.00	0.00	0.00
5140.036 FUEL (GAS & OIL)	0	0.00	0.00	0.00	0.00	0.00
5140.037 TELEPHONE	0	0.00	0.00	0.00	0.00	0.00
5140.039 OVERTIME	0	0.00	0.00	0.00	0.00	0.00
5140.040 LEASE VEHICLES	0	0.00	0.00	0.00	0.00	0.00
5140.042 TRAVEL/TRAINING/SCHOOL	0	0.00	0.00	0.00	0.00	0.00
5140.043 UNIFORMS	0	0.00	0.00	0.00	0.00	0.00
5140.044 SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
5140.045 PROPERTY/LIABILITY INS	0	0.00	0.00	0.00	0.00	0.00
5140.049 WORKERS COMP INS.	0	0.00	0.00	0.00	0.00	0.00
5140.053 LONGEVITY	0	0.00	0.00	0.00	0.00	0.00
TOTAL 140 Public Works	0	0.50	1.00	0.00 (	1.00)	0.00

CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

Item 3.

02 -UTILITY FUND  
DEPARTMENT -M150 Storm Water  
DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5150.001 DRAINAGE MAINTENANCE	14,000	0.00	0.00	0.00	14,000.00	0.00
5150.002 STREET DRAINAGE	30,000	0.00	0.00	0.00	30,000.00	0.00
5150.041 BAD DEBT STORM WATER	100	55.30	50.92	0.00	49.08	50.92
TOTAL 150 Storm Water	44,100	55.30	50.92	0.00	44,049.08	0.12

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

02 -UTILITY FUND  
 DEPARTMENT -M160 Water  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5160.001 WAGES	156,337	12,894.60	25,921.20	0.00	130,415.80	16.58
5160.002 CERTIFICATE/LICENSE PAY	3,600	276.92	553.84	0.00	3,046.16	15.38
5160.003 DUES & SUBSCRIPTIONS	200	0.00	60.00	0.00	140.00	30.00
5160.004 FREIGHT/POSTAGE	3,280	202.34	508.41	0.00	2,771.59	15.50
5160.005 PERMITS/ASSESS./LICENSE	7,500	1,250.00	1,250.00	0.00	6,250.00	16.67
5160.006 LAB SUPPLIES & FEES	16,000	398.00	1,406.65	0.00	14,593.35	8.79
5160.007 COMPUTER/TECH	1,000	139.99	139.99	0.00	860.01	14.00
5160.008 CONTRACT - FCWD (RAW WATER)	90,000	7,583.33	22,749.99	0.00	67,250.01	25.28
5160.009 LEGAL	0	0.00	0.00	0.00	0.00	0.00
5160.010 WATER PLANT REPAIRS	35,000	785.41	912.39	0.00	34,087.61	2.61
5160.011 SERVICE CONTRACT FEES	7,500	0.00	0.00	0.00	7,500.00	0.00
5160.012 CHEMICALS - WATER PLANT	75,000	5,924.42	7,064.83	0.00	67,935.17	9.42
5160.013 SLUDGE DISPOSAL	32,000	0.00	0.00	0.00	32,000.00	0.00
5160.014 REPAIR WATER DIST. SYSTEM	15,000	4,380.93	5,980.93	0.00	9,019.07	39.87
5160.015 INT. DUE ON DEPOSITS	3,500	40.29	63.76	0.00	3,436.24	1.82
5160.016 FIRE HYDRANTS AND VALVES	8,000	0.00	0.00	0.00	8,000.00	0.00
5160.017 REPAIR VEHICLE	500	34.00	34.00	0.00	466.00	6.80
5160.018 SPECIAL PROJECTS	1,000	24.33	48.66	0.00	951.34	4.87
5160.019 ENGINEER EXPENSE/ADM	20,000	0.00	841.40	0.00	19,158.60	4.21
5160.020 PIPE SUPPLIES	2,000	3,137.45	7,934.34	0.00	(5,934.34)	396.72
5160.021 CAPITAL EXPENSE	75,000	0.00	0.00	0.00	75,000.00	0.00
5160.022 WATER METER/REPAIR/FLUSH	10,000	0.00	0.00	0.00	10,000.00	0.00
5160.023 AUDIT	1,000	0.00	0.00	0.00	1,000.00	0.00
5160.024 TRANS TO EQUIP FUND	3,600	300.00	600.00	0.00	3,000.00	16.67
5160.025 UNEMPLOYMENT EXPENSE (TEC)	900	0.00	91.39	0.00	808.61	10.15
5160.026 METER READING DEVICE MAINT.	9,000	0.00	0.00	0.00	9,000.00	0.00
5160.027 STREET REPAIR FOR WATER LEAKS	2,500	0.00	0.00	0.00	2,500.00	0.00
5160.028 DAM CLEANING	5,000	0.00	0.00	0.00	5,000.00	0.00
5160.032 SOCIAL SECURITY (FICA)	10,189	825.99	1,683.03	0.00	8,505.97	16.52
5160.033 MEDICARE	2,382	193.18	393.63	0.00	1,988.37	16.53
5160.034 TML HEALTH INSU.	25,020	2,781.96	5,563.92	0.00	19,456.08	22.24
5160.035 TMRS	13,589	1,490.12	3,004.29	0.00	10,584.71	22.11
5160.036 GAS & OIL	800	78.00	152.59	0.00	647.41	19.07
5160.037 TELEPHONE	4,750	338.94	663.90	0.00	4,086.10	13.98
5160.038 UTILITIES	20,655	1,983.66	4,622.83	0.00	16,032.17	22.38
5160.039 OVERTIME	8,000	192.00	752.63	0.00	7,247.37	9.41
5160.040 LEASE VEHICLES	8,218	462.87	1,130.69	0.00	7,087.31	13.76
5160.041 BAD DEBT EXPENSE	800	875.08	840.13	0.00	(40.13)	105.02
5160.042 SCHOOL/TRAINING/TRAVEL	5,000	856.65	1,843.91	0.00	3,156.09	36.88
5160.043 UNIFORMS	600	49.62	111.39	0.00	488.61	18.57
5160.044 SUPPLIES	3,500	349.09	1,315.39	0.00	2,184.61	37.58
5160.045 PROPERTY/LIABILITY INS.	4,600	0.00	3,796.16	0.00	803.84	82.53
5160.047 ADMINISTRATION FEE	0	0.00	0.00	0.00	0.00	0.00
5160.049 WORKERS COMP. INS.	2,700	0.00	2,138.06	0.00	561.94	79.19
5160.050 TERMINATION PAY	0	0.00	0.00	0.00	0.00	0.00
5160.051 2007 WTP CONSTRUCTION LOAN	0	0.00	0.00	0.00	0.00	0.00
5160.052 2007 WTP CONSTRUCTION DEBT TRF	0	0.00	0.00	0.00	0.00	0.00
5160.053 LONGEVITY	2,400	0.00	0.00	0.00	2,400.00	0.00
5160.054 2008 USDA CONSTRUCTION LOAN	0	0.00	0.00	0.00	0.00	0.00



CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

02 -UTILITY FUND  
 DEPARTMENT -M160 Water  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5160.055 2008 USDA CONSTRUCTION DEBT	0	0.00	0.00	0.00	0.00	0.00
5160.056 TRANSFER OUT	0	0.00	0.00	0.00	0.00	0.00
5160.075 TMRS-PENSION COST AUDITORS	0	0.00	0.00	0.00	0.00	0.00
5160.076 OPEB EXPENSE	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL 160 Water</b>	<b>697,620</b>	<b>47,849.17</b>	<b>104,174.33</b>	<b>0.00</b>	<b>593,445.67</b>	<b>14.93</b>

CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

02 -UTILITY FUND  
DEPARTMENT -M170 Sewer  
DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5170.001 WAGES	128,136	9,861.30	19,722.60	0.00	108,413.40	15.39
5170.002 BUILDING REPAIR	500	0.00	0.00	0.00	500.00	0.00
5170.003 DUES & SUBSCRIPTIONS	150	0.00	0.00	0.00	150.00	0.00
5170.004 FREIGHT/POSTAGE	3,000	202.34	508.42	0.00	2,491.58	16.95
5170.005 PERMITS/ASSESS./LICENSE	5,600	2,467.74	2,467.74	0.00	3,132.26	44.07
5170.006 LAB FEES	16,500	1,097.00	2,036.00	0.00	14,464.00	12.34
5170.007 TRANSFER TO WWTP FUND	0	0.00	0.00	0.00	0.00	0.00
5170.008 TRANS TO OPR FUND	0	0.00	0.00	0.00	0.00	0.00
5170.009 LEGAL	0	0.00	0.00	0.00	0.00	0.00
5170.010 PLANT/LIFT STA. REPAIR	30,000	64.66	571.66	0.00	29,428.34	1.91
5170.011 LIFT STA. & WW PLANT REHAB.	0	0.00	0.00	0.00	0.00	0.00
5170.012 CHEMICALS - WASTE WATER PLANT	22,000	448.45	448.45	0.00	21,551.55	2.04
5170.013 SLUDGE DISPOSAL SERVICE	80,000	2,859.67	2,859.67	0.00	77,140.33	3.57
5170.014 REPAIR SEWER COLL. SYSTEM	140,000	0.00	1,377.54	0.00	141,377.54	0.98-
5170.015 COMPUTER/TECH	1,000	0.00	0.00	0.00	1,000.00	0.00
5170.016 AERATORS/MAINTENANCE	8,000	0.00	0.00	0.00	8,000.00	0.00
5170.017 REPAIR VEHICLES	500	34.00	565.80	0.00	65.80	113.16
5170.018 SPECIAL PROJECTS	3,000	24.33	48.66	0.00	2,951.34	1.62
5170.019 ENGINEER EXPENSE	20,000	7,999.50	10,747.50	0.00	9,252.50	53.74
5170.020 PIPE SUPPLIES	2,500	0.00	2,083.68	0.00	416.32	83.35
5170.021 CAPITAL EXPENSE	42,465	0.00	0.00	0.00	42,465.00	0.00
5170.022 2012-C.O.-FIRST NATIONAL BANK	183,493	0.00	0.00	0.00	183,493.00	0.00
5170.023 AUDIT	1,000	0.00	0.00	0.00	1,000.00	0.00
5170.024 TRANS TO EQUIP FUND	3,600	300.00	600.00	0.00	3,000.00	16.67
5170.025 UNEMPLOYMENT EXPENSE (TEC)	500	0.00	0.00	0.00	500.00	0.00
5170.026 2013 CO TWDB DEBT	0	0.00	0.00	0.00	0.00	0.00
5170.027 STREET REPAIR ON SEWER LEAKS	3,000	0.00	0.00	0.00	3,000.00	0.00
5170.028 2013 CO'S TWDB DEBT	0	0.00	0.00	0.00	0.00	0.00
5170.029 CERTIFICATE/LICENSE PAY	3,000	230.76	461.52	0.00	2,538.48	15.38
5170.032 SOCIAL SECURITY (FICA)	8,564	705.13	1,402.94	0.00	7,161.06	16.38
5170.033 MEDICARE	2,002	164.90	328.10	0.00	1,673.90	16.39
5170.034 TML HEALTH INSU.	25,020	2,086.61	4,173.08	0.00	20,846.92	16.68
5170.035 RETIREMENT (TMRS)	14,449	1,361.10	2,727.34	0.00	11,721.66	18.88
5170.036 FUEL (GAS & OIL)	3,000	72.00	205.00	0.00	2,795.00	6.83
5170.037 TELEPHONE	2,500	110.76	235.12	0.00	2,264.88	9.40
5170.038 UTILITIES	30,000	3,120.17	6,453.03	0.00	23,546.97	21.51
5170.039 OVERTIME	10,000	1,214.13	2,309.39	0.00	7,690.61	23.09
5170.040 LEASE VEHICLES	8,218	655.46	1,310.92	0.00	6,907.08	15.95
5170.041 BAD DEBTS (SEWER SERVICE)	800	871.05	814.40	0.00	14.40	101.80
5170.042 SCHOOL/TRAINING/TRAVEL	1,500	537.90	949.91	0.00	550.09	63.33
5170.043 UNIFORMS	500	0.00	0.00	0.00	500.00	0.00
5170.044 SUPPLIES	5,000	173.66	1,127.35	0.00	3,872.65	22.55
5170.045 PROPERTY/LIABILITY INS.	3,000	0.00	3,796.14	0.00	796.14	126.54
5170.047 ADMINISTRATION FEE	0	0.00	0.00	0.00	0.00	0.00
5170.049 WORKERS COMP. INS.	2,100	0.00	2,138.05	0.00	38.05	101.81
5170.050 TERMINATION PAY	0	0.00	0.00	0.00	0.00	0.00
5170.053 LONGEVITY	3,300	0.00	0.00	0.00	3,300.00	0.00
5170.054 TRANSFER OUT	0	0.00	0.00	0.00	0.00	0.00
5170.056 INTEREST EXPENSE	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL 170 Sewer</b>	<b>817,897</b>	<b>36,662.62</b>	<b>69,714.93</b>	<b>0.00</b>	<b>748,182.07</b>	<b>8.52</b>

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02 -UTILITY FUND  
DEPARTMENT -M505 Depreciation  
DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5505.000 CIP	0	0.00	0.00	0.00	0.00	0.00
5505.002 DEPRECIATION	0	0.00	0.00	0.00	0.00	0.00
5505.999 PRIOR PERIOD ADJUSTMENTS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 505 Depreciation	0	0.00	0.00	0.00	0.00	0.00
<hr/>						
TOTAL EXPENDITURES	1,559,617	84,567.59	173,941.18	0.00	1,385,675.82	11.15
<hr/>						
REVENUE OVER/(UNDER) EXPENDITURES	281,125	55,168.15	113,711.18	0.00	167,413.82	40.45

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03 -1998 WWTP EXPANSION  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>						
300 WWTP FUND	0	0.00	0.00	0.00	0.00	0.00
502 1998 WWTO EXPANSION	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

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03 -1998 WWTP EXPANSION  
FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4022 INTEREST INCOME	0	0.00	0.00	0.00	0.00	0.00
4051 ADV. TAX REVENUE	0	0.00	0.00	0.00	0.00	0.00
4051.001 DEL. TAX REVENUE	0	0.00	0.00	0.00	0.00	0.00
4052 ADV TAX REV - PEN & INT	0	0.00	0.00	0.00	0.00	0.00
4999 TRANSFERS IN	0	0.00	0.00	0.00	0.00	0.00
4999.001 TRANSFER FROM DEBT SERVICES	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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03 -1998 WWTP EXPANSION  
 DEPARTMENT -M300 WWTP FUND  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5300.002 GENERAL EXPENSE	0	0.00	0.00	0.00	0.00	0.00
5300.003 DEBT SERVICE ADMINISTRATION	0	0.00	0.00	0.00	0.00	0.00
5300.008 INTEREST	0	0.00	0.00	0.00	0.00	0.00
5300.009 DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
5300.020 TRANSFER TO UTILITY FUND	0	0.00	0.00	0.00	0.00	0.00
5300.025 DEPRECIATION EXP	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL 300 WWTP FUND</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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03 -1998 WWTP EXPANSION  
 DEPARTMENT -M502 1998 WWTO EXPANSION  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5502.002 DEPRECIATION EXP	0	0.00	0.00	0.00	0.00	0.00
TOTAL 502 1998 WWTO EXPANSION	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

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04 -HOTEL/MOTEL FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	35,600	4,226.08	8,570.51	0.00	27,029.49	24.07
TOTAL REVENUES	35,600	4,226.08	8,570.51	0.00	27,029.49	24.07
<u>EXPENDITURE SUMMARY</u>						
400-HOTEL/MOTEL	45,075	0.00	0.00	0.00	45,075.00	0.00
TOTAL EXPENDITURES	45,075	0.00	0.00	0.00	45,075.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	( 9,475)	4,226.08	8,570.51	0.00	( 18,045.51)	90.45--



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04 -HOTEL/MOTEL FUND  
 FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001 HOTEL/MOTEL TAX REVENUE	35,000	4,226.08	8,570.51	0.00	26,429.49	24.49
4002 MISC. REVENUE	0	0.00	0.00	0.00	0.00	0.00
4022 INT. EARNED	600	0.00	0.00	0.00	600.00	0.00
<b>TOTAL REVENUE</b>	<b>35,600</b>	<b>4,226.08</b>	<b>8,570.51</b>	<b>0.00</b>	<b>27,029.49</b>	<b>24.07</b>

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04 -HOTEL/MOTEL FUND  
 DEPARTMENT -M400-HOTEL/MOTEL  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5400.002 ARTS ALLIANCE	6,500	0.00	0.00	0.00	6,500.00	0.00
5400.003 CHAMBER OF COMMERCE	5,000	0.00	0.00	0.00	5,000.00	0.00
5400.004 UNDESIGNATED FUNDS	0	0.00	0.00	0.00	0.00	0.00
5400.005 HISTORICAL ASSN. DONATION	8,500	0.00	0.00	0.00	8,500.00	0.00
5400.006 SRS AUCTION SERVICES	2,400	0.00	0.00	0.00	2,400.00	0.00
5400.007 THE ALAMO MISSION	2,000	0.00	0.00	0.00	2,000.00	0.00
5400.008 GENEALOGICIAL SOCIETY	0	0.00	0.00	0.00	0.00	0.00
5400.009 MOUNT VERNON MUSIC	0	0.00	0.00	0.00	0.00	0.00
5400.010 FRANKLIN CO. YOUTH BASEBALL	7,500	0.00	0.00	0.00	7,500.00	0.00
5400.011 BIKE TOUR	3,175	0.00	0.00	0.00	3,175.00	0.00
5400.012 MAIN STREET	10,000	0.00	0.00	0.00	10,000.00	0.00
5400.013 THE HOLBROOK BED & BREAKFAST	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL 400-HOTEL/MOTEL</b>	<b>45,075</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,075.00</b>	<b>0.00</b>
<hr/>						
<b>TOTAL EXPENDITURES</b>	<b>45,075</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>45,075.00</b>	<b>0.00</b>
<hr/>						
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>( 9,475)</b>	<b>4,226.08</b>	<b>8,570.51</b>	<b>0.00</b>	<b>( 18,045.51)</b>	<b>90.45--</b>

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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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05 -EDC  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	366,000	34,113.18	63,352.85	0.00	302,647.15	17.31
TOTAL REVENUES	366,000	34,113.18	63,352.85	0.00	302,647.15	17.31
<u>EXPENDITURE SUMMARY</u>						
300 EDC	355,950	9,052.82	9,802.82	0.00	346,147.18	2.75
TOTAL EXPENDITURES	355,950	9,052.82	9,802.82	0.00	346,147.18	2.75
REVENUE OVER/ (UNDER) EXPENDITURES	10,050	25,060.36	53,550.03	0.00 (	43,500.03)	532.84

CITY OF MOUNT VERNON  
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05 -EDC  
 FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001 EDC TAX REV.	360,000	33,555.89	62,232.29	0.00	297,767.71	17.29
4018 MISCELLANEOUS	0	0.00	0.00	0.00	0.00	0.00
4022 INTEREST	6,000	557.29	1,120.56	0.00	4,879.44	18.68
<b>TOTAL REVENUE</b>	<b>366,000</b>	<b>34,113.18</b>	<b>63,352.85</b>	<b>0.00</b>	<b>302,647.15</b>	<b>17.31</b>

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05 -EDC  
 DEPARTMENT -M300 EDC  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5300.001 WAGES/CONSULTANT	63,000	9,015.18	9,765.18	0.00	53,234.82	15.50
5300.002 COMPUTER	500	0.00	0.00	0.00	500.00	0.00
5300.003 PROMOTIONAL/MARKETING	18,000	0.00	0.00	0.00	18,000.00	0.00
5300.004 POSTAGE	100	0.00	0.00	0.00	100.00	0.00
5300.005 AUDIT EXPENSE	1,000	0.00	0.00	0.00	1,000.00	0.00
5300.007 LEG. OUTREACH	500	0.00	0.00	0.00	500.00	0.00
5300.008 SCHOLORSHIP	2,000	0.00	0.00	0.00	2,000.00	0.00
5300.009 PUBLICATIONS	0	0.00	0.00	0.00	0.00	0.00
5300.010 ATTORNEY FEES	12,000	0.00	0.00	0.00	12,000.00	0.00
5300.011 WEBSITE	500	0.00	0.00	0.00	500.00	0.00
5300.012 HIST. FACADE GRANT	20,000	0.00	0.00	0.00	20,000.00	0.00
5300.014 DISCRETIONARY FUNDS	0	0.00	0.00	0.00	0.00	0.00
5300.017 ADVERTISING/PUBLIC NOTICES	500	0.00	0.00	0.00	500.00	0.00
5300.018 BUSINESS INCENTIVES	3,000	37.64	37.64	0.00	2,962.36	1.25
5300.019 RENTAL ASSISTANCE PROGRAM	15,000	0.00	0.00	0.00	15,000.00	0.00
5300.020 JOB CREATION INCENTIVE	10,000	0.00	0.00	0.00	10,000.00	0.00
5300.021 EXISTING BUS. STRUCTURE	25,000	0.00	0.00	0.00	25,000.00	0.00
5300.022 SPECIAL PROJECT	100,000	0.00	0.00	0.00	100,000.00	0.00
5300.023 MAIN STREET ONGOING	10,000	0.00	0.00	0.00	10,000.00	0.00
5300.024 BUSINESS RETENTION	0	0.00	0.00	0.00	0.00	0.00
5300.025 UNEMPLOYMENT EXP (TEC)	0	0.00	0.00	0.00	0.00	0.00
5300.026 BUSINESS RECRUITMENT	0	0.00	0.00	0.00	0.00	0.00
5300.027 DUES	1,000	0.00	0.00	0.00	1,000.00	0.00
5300.028 BUS ANALYTICS	0	0.00	0.00	0.00	0.00	0.00
5300.029 INFRASTRUCTURE	70,000	0.00	0.00	0.00	70,000.00	0.00
5300.030 SPLASH PAD	0	0.00	0.00	0.00	0.00	0.00
5300.032 SOCIAL SECURITY (FICA)	0	0.00	0.00	0.00	0.00	0.00
5300.033 MEDICARE	0	0.00	0.00	0.00	0.00	0.00
5300.034 TML INSURANCE	0	0.00	0.00	0.00	0.00	0.00
5300.035 RETIREMENT (TMRS)	0	0.00	0.00	0.00	0.00	0.00
5300.037 TELEPHONE	750	0.00	0.00	0.00	750.00	0.00
5300.042 SCHOOL/TRAINING/TRAVEL	2,500	0.00	0.00	0.00	2,500.00	0.00
5300.044 SUPPLIES	600	0.00	0.00	0.00	600.00	0.00
5300.053 LONGEVITY	0	0.00	0.00	0.00	0.00	0.00
5300.075 TMRS-PENSION COST AUDITORS	0	0.00	0.00	0.00	0.00	0.00
5300.999 PRIOR PERIOD ADJUSTMENTS	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL 300 EDC</b>	<b>355,950</b>	<b>9,052.82</b>	<b>9,802.82</b>	<b>0.00</b>	<b>346,147.18</b>	<b>2.75</b>
<b>TOTAL EXPENDITURES</b>	<b>355,950</b>	<b>9,052.82</b>	<b>9,802.82</b>	<b>0.00</b>	<b>346,147.18</b>	<b>2.75</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>10,050</b>	<b>25,060.36</b>	<b>53,550.03</b>	<b>0.00 (</b>	<b>43,500.03)</b>	<b>532.84</b>

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07 -DEBT FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	145,756	15,233.21	25,743.57	0.00	120,012.43	17.66
TOTAL REVENUES	145,756	15,233.21	25,743.57	0.00	120,012.43	17.66
<u>EXPENDITURE SUMMARY</u>						
000 TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
700 DEBT FUND	151,191	0.00	0.00	0.00	151,191.00	0.00
TOTAL EXPENDITURES	151,191	0.00	0.00	0.00	151,191.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	( 5,435)	15,233.21	25,743.57	0.00	( 31,178.57)	473.66-

CITY OF MOUNT VERNON  
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07 -DEBT FUND  
 FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001 TAX REVENUE	135,056	13,827.56	23,771.67	0.00	111,284.33	17.60
4002 DEL. TAX REV	4,000	591.45	797.11	0.00	3,202.89	19.93
4002.001 I&S TAX ATT.	1,200	197.00	257.78	0.00	942.22	21.48
4003 DEBT SERVICE P & I	2,500	393.64	469.54	0.00	2,030.46	18.78
4022 INTEREST EARNED	3,000	223.56	447.47	0.00	2,552.53	14.92
<b>TOTAL REVENUE</b>	<b>145,756</b>	<b>15,233.21</b>	<b>25,743.57</b>	<b>0.00</b>	<b>120,012.43</b>	<b>17.66</b>

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07 -DEBT FUND  
DEPARTMENT -000 TRANSFERS  
DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5000 TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 000 TRANSFERS	0	0.00	0.00	0.00	0.00	0.00



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07 -DEBT FUND  
 DEPARTMENT -M700 DEBT FUND  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5700.000 DEBT SERVICE FEES	0	0.00	0.00	0.00	0.00	0.00
5700.026 TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
5700.027 MISC. EXP.	0	0.00	0.00	0.00	0.00	0.00
5700.028 2012 C.O. FIRST NATIONAL BANK	0	0.00	0.00	0.00	0.00	0.00
5700.029 2013 C.O. TWDB DEBT	24,693	0.00	0.00	0.00	24,693.00	0.00
5700.030 2018 C.O. FIRST NATIONAL BANK	126,498	0.00	0.00	0.00	126,498.00	0.00
<b>TOTAL 700 DEBT FUND</b>	<b>151,191</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>151,191.00</b>	<b>0.00</b>
<hr/>						
<b>TOTAL EXPENDITURES</b>	<b>151,191</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>151,191.00</b>	<b>0.00</b>
<hr/>						
REVENUE OVER/(UNDER) EXPENDITURES	( 5,435)	15,233.21	25,743.57	0.00	( 31,178.57)	473.66-

\*\*\* END OF REPORT \*\*\*

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

09 -EQUIPMENT FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	33,800	2,400.00	4,800.00	0.00	29,000.00	14.20
TOTAL REVENUES	33,800	2,400.00	4,800.00	0.00	29,000.00	14.20
<u>EXPENDITURE SUMMARY</u>						
900 EQUIPMENT	104,200	0.00	0.00	0.00	104,200.00	0.00
TOTAL EXPENDITURES	104,200	0.00	0.00	0.00	104,200.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	( 70,400)	2,400.00	4,800.00	0.00	( 75,200.00)	6.82-

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

09 -EQUIPMENT FUND  
 FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4022 INT. EARNED	1,400	0.00	0.00	0.00	1,400.00	0.00
4027 SALE OF ASSETS	0	0.00	0.00	0.00	0.00	0.00
4028 DONATION FROM FC FIREFIGHTERS	0	0.00	0.00	0.00	0.00	0.00
4029 MISC. REVENUE	0	0.00	0.00	0.00	0.00	0.00
4050 TRANSFERS IN	32,400	2,400.00	4,800.00	0.00	27,600.00	14.81
<b>TOTAL REVENUE</b>	<b>33,800</b>	<b>2,400.00</b>	<b>4,800.00</b>	<b>0.00</b>	<b>29,000.00</b>	<b>14.20</b>

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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

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09 -EQUIPMENT FUND  
DEPARTMENT -M900 EQUIPMENT  
DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5900.001 TRANSFER OUT	104,200	0.00	0.00	0.00	104,200.00	0.00
TOTAL 900 EQUIPMENT	104,200	0.00	0.00	0.00	104,200.00	0.00
TOTAL EXPENDITURES	104,200	0.00	0.00	0.00	104,200.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	( 70,400)	2,400.00	4,800.00	0.00	( 75,200.00)	6.82-

\*\*\* END OF REPORT \*\*\*

CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

10 -CHILD SAFETY  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	1,110	25.00	25.00	0.00	1,085.00	2.25
TOTAL REVENUES	1,110	25.00	25.00	0.00	1,085.00	2.25
<u>EXPENDITURE SUMMARY</u>						
CHILD SAFETY	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL EXPENDITURES	1,000	0.00	0.00	0.00	1,000.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	110	25.00	25.00	0.00	85.00	22.73

CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

10 -CHILD SAFETY  
FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001 CHILD SAFETY REVENUE	100	25.00	25.00	0.00	75.00	25.00
4022 INT. EARNED	10	0.00	0.00	0.00	10.00	0.00
4023 TRANSFER FROM GENERAL FUND	1,000	0.00	0.00	0.00	1,000.00	0.00
<b>TOTAL REVENUE</b>	<b>1,110</b>	<b>25.00</b>	<b>25.00</b>	<b>0.00</b>	<b>1,085.00</b>	<b>2.25</b>

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

10 -CHILD SAFETY  
 DEPARTMENT -MCHILD SAFETY  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5010.001 CHILD SAFETY EXPENSE	0	0.00	0.00	0.00	0.00	0.00
5010.002 ETCADA KID PROGRAM	1,000	0.00	0.00	0.00	1,000.00	0.00
<b>TOTAL CHILD SAFETY</b>	<b>1,000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES</b>	<b>1,000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>110</b>	<b>25.00</b>	<b>25.00</b>	<b>0.00</b>	<b>85.00</b>	<b>22.73</b>

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CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

12 -GENERAL FIXED ASSETS  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>						
FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00



CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

Item 3.

12 -GENERAL FIXED ASSETS  
FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4050 TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0	0.00	0.00	0.00	0.00	0.00

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

12 -GENERAL FIXED ASSETS  
 DEPARTMENT -MFIXED ASSETS  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5012.001 PRIOR PERIOD ADJUSTMENTS	0	0.00	0.00	0.00	0.00	0.00
TOTAL FIXED ASSETS	0	0.00	0.00	0.00	0.00	0.00
<hr/>						
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
<hr/>						
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

\*\*\* END OF REPORT \*\*\*

CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

14 -TECHNOLOGY  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	500	91.68	131.68	0.00	368.32	26.34
TOTAL REVENUES	500	91.68	131.68	0.00	368.32	26.34
<u>EXPENDITURE SUMMARY</u>						
014 TECHNOLOGY	400	0.00	0.00	0.00	400.00	0.00
TOTAL EXPENDITURES	400	0.00	0.00	0.00	400.00	0.00
REVENUE OVER/ (UNDER) EXPENDITURES	100	91.68	131.68	0.00 (	31.68)	131.68

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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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14 -TECHNOLOGY  
FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001 TECHNOLOGY REVENUE	400	91.68	131.68	0.00	268.32	32.92
4022 INT. EARNED	100	0.00	0.00	0.00	100.00	0.00
TOTAL REVENUE	500	91.68	131.68	0.00	368.32	26.34

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

14 -TECHNOLOGY  
 DEPARTMENT -M014 TECHNOLOGY  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5014.001 TECHNOLOGY EXPENSES	400	0.00	0.00	0.00	400.00	0.00
TOTAL 014 TECHNOLOGY	400	0.00	0.00	0.00	400.00	0.00
<hr/>						
TOTAL EXPENDITURES	400	0.00	0.00	0.00	400.00	0.00
<hr/>						
REVENUE OVER/ (UNDER) EXPENDITURES	100	91.68	131.68	0.00 (	31.68)	131.68

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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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15 -SECURITY  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	300	0.00	6.00	0.00	294.00	2.00
TOTAL REVENUES	300	0.00	6.00	0.00	294.00	2.00
<u>EXPENDITURE SUMMARY</u>						
015 SECURITY	300	0.00	0.00	0.00	300.00	0.00
TOTAL EXPENDITURES	300	0.00	0.00	0.00	300.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	6.00	0.00 (	6.00)	0.00

CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

15 -SECURITY  
FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001 SECURITY REVENUE	300	0.00	6.00	0.00	294.00	2.00
4022 INT EARNED	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	300	0.00	6.00	0.00	294.00	2.00

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
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15 -SECURITY  
 DEPARTMENT -M015 SECURITY  
 DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5015.001 SECURITY EXPENSES	300	0.00	0.00	0.00	300.00	0.00
TOTAL 015 SECURITY	300	0.00	0.00	0.00	300.00	0.00
<hr/>						
TOTAL EXPENDITURES	300	0.00	0.00	0.00	300.00	0.00
<hr/>						
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	6.00	0.00 (	6.00)	0.00

\*\*\* END OF REPORT \*\*\*



CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

20 -ENDOWEMENT FUND  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	3,500	0.00	273.86	0.00	3,226.14	7.82
TOTAL REVENUES	3,500	0.00	273.86	0.00	3,226.14	7.82
<u>EXPENDITURE SUMMARY</u>						
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	3,500	0.00	273.86	0.00	3,226.14	7.82

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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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20 -ENDOWEMENT FUND  
FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4020 ENDOWEMENT CD'S	0	0.00	0.00	0.00	0.00	0.00
4022 ENDOWEMENT INTEREST	3,500	0.00	273.86	0.00	3,226.14	7.82
TOTAL REVENUE	3,500	0.00	273.86	0.00	3,226.14	7.82
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	3,500	0.00	273.86	0.00	3,226.14	7.82

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CITY OF MOUNT VERNON  
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Item 3.

21 -TWDB WATERLINE GRANT  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>						
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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21 -TWDB WATERLINE GRANT  
FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001 TWDB REVENUE	0	0.00	0.00	0.00	0.00	0.00
4022 INTEREST EARNED	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

\*\*\* END OF REPORT \*\*\*

CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

22 --CONFISCATED FUNDS  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>						
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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22 -CONFISCATED FUNDS  
FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001 CONFISCATED REVENUE	0	0.00	0.00	0.00	0.00	0.00
4022 INTEREST EARNED	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

\*\*\* END OF REPORT \*\*\*

CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

23 --PARK PROJECT  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	100	2.34	4.76	0.00	95.24	4.76
TOTAL REVENUES	100	2.34	4.76	0.00	95.24	4.76
<u>EXPENDITURE SUMMARY</u>						
PARK PROJECT	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	100	2.34	4.76	0.00	95.24	4.76

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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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23 -PARK PROJECT  
FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001 PARK REVENUE	0	0.00	0.00	0.00	0.00	0.00
4022 INTEREST EARNED	100	2.34	4.76	0.00	95.24	4.76
4023 A/R-AUDITORS ADJ	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUE</b>	<b>100</b>	<b>2.34</b>	<b>4.76</b>	<b>0.00</b>	<b>95.24</b>	<b>4.76</b>



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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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23 -PARK PROJECT  
DEPARTMENT -MPARK PROJECT  
DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5023.040 RAGBALL	0	0.00	0.00	0.00	0.00	0.00
5023.041 REPAIRS	0	0.00	0.00	0.00	0.00	0.00
5023.042 SPLASH PAD	0	0.00	0.00	0.00	0.00	0.00
5023.044 SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
TOTAL PARK PROJECT	0	0.00	0.00	0.00	0.00	0.00
=====						
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	100	2.34	4.76	0.00	95.24	4.76

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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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24 -HOME PROGRAM  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>						
HOME PROGRAM	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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Item 3.

24 -HOME PROGRAM  
FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001 HOME PROGRAM REVENUE	0	0.00	0.00	0.00	0.00	0.00
4022 INTEREST EARNED	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0	0.00	0.00	0.00	0.00	0.00

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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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24 -HOME PROGRAM  
DEPARTMENT -MHOME PROGRAM  
DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5024.001 CONSTRUCTION	0	0.00	0.00	0.00	0.00	0.00
5024.002 CONSULTANTS	0	0.00	0.00	0.00	0.00	0.00
5024.003 CITY EXPENSE	0	0.00	0.00	0.00	0.00	0.00
TOTAL HOME PROGRAM	0	0.00	0.00	0.00	0.00	0.00
=====						
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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25 -TXCDGB  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>						
TXCDBG	0	0.00	74,916.38	0.00	( 74,916.38)	0.00
TOTAL EXPENDITURES	0	0.00	74,916.38	0.00	( 74,916.38)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	( 74,916.38)	0.00	74,916.38	0.00

CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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25 -TXCDGB  
FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001 TXCDGB REVENUE	0	0.00	0.00	0.00	0.00	0.00
4002 A/R-AUDITORS ADJ	0	0.00	0.00	0.00	0.00	0.00
4022 INTEREST EARNED	0	0.00	0.00	0.00	0.00	0.00
4050 TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0	0.00	0.00	0.00	0.00	0.00

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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

PAGE: 3

25 -TXCDGB  
DEPARTMENT -MTXCDBG  
DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5025.001 CONSTRUCTION-SIDEWALK	0	0.00	74,916.38	0.00 (	74,916.38)	0.00
5025.002 ENGINEERS - SIDEWALK	0	0.00	0.00	0.00	0.00	0.00
5025.003 CONSULTANTS - SIDEWALK	0	0.00	0.00	0.00	0.00	0.00
5025.004 CITY ADMINISTRATION - SIDEWALK	0	0.00	0.00	0.00	0.00	0.00
5025.005 CONSTRUCTION - WATER PLANT	0	0.00	0.00	0.00	0.00	0.00
5025.006 ENGINEERS - WATER PLANT	0	0.00	0.00	0.00	0.00	0.00
5025.007 CONSULTANTS - WATER PLANT	0	0.00	0.00	0.00	0.00	0.00
5025.008 ADMINISTRATION - WATER PLANT	0	0.00	0.00	0.00	0.00	0.00
5025.009 GRANT-CLERF	0	0.00	0.00	0.00	0.00	0.00
TOTAL TXCDBG	0	0.00	74,916.38	0.00 (	74,916.38)	0.00
<hr/>						
TOTAL EXPENDITURES	0	0.00	74,916.38	0.00 (	74,916.38)	0.00
<hr/>						
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00 (	74,916.38)	0.00	74,916.38	0.00

\*\*\* END OF REPORT \*\*\*

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

26 -2013 WASTEWATER REP/IMP  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
<u>EXPENDITURE SUMMARY</u>						
2013 WW REPL/IMP	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00



CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

26 -2013 WASTEWATER REP/IMP  
 FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001 2013 WASTEWATER REVENUE	0	0.00	0.00	0.00	0.00	0.00
4022 INTEREST EARNED	0	0.00	0.00	0.00	0.00	0.00
4999 TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
<b>TOTAL REVENUE</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
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26 -2013 WASTEWATER REP/IMP  
DEPARTMENT -M2013 WW REPL/IMP  
DEPARTMENTAL EXPENDITURES

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
5026.001 CONSTRUCTION	0	0.00	0.00	0.00	0.00	0.00
5026.002 DEBT PAYMENT	0	0.00	0.00	0.00	0.00	0.00
5026.003 ENGINEERING	0	0.00	0.00	0.00	0.00	0.00
5026.004 TRANSFERS	0	0.00	0.00	0.00	0.00	0.00
5026.005 DEBT SERVICE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
5026.006 EASEMENTS	0	0.00	0.00	0.00	0.00	0.00
TOTAL 2013 WW REPL/IMP	0	0.00	0.00	0.00	0.00	0.00
<hr/>						
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
<hr/>						
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

\*\*\* END OF REPORT \*\*\*

CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

Item 3.

27 -LOCAL TRUANCY PREVENT  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	300	114.61	154.61	0.00	145.39	51.54
TOTAL REVENUES	300	114.61	154.61	0.00	145.39	51.54
REVENUE OVER/(UNDER) EXPENDITURES	300	114.61	154.61	0.00	145.39	51.54

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

27 -LOCAL TRUANCY PREVENT  
 FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001 LOCAL TRUANCY PREVENTION FUND	300	114.61	154.61	0.00	145.39	51.54
TOTAL REVENUE	300	114.61	154.61	0.00	145.39	51.54
REVENUE OVER/(UNDER) EXPENDITURES	300	114.61	154.61	0.00	145.39	51.54

\*\*\* END OF REPORT \*\*\*

CITY OF MOUNT VERNON  
 REVENUE & EXPENSE REPORT (UNAUDITED)  
 AS OF: NOVEMBER 30TH, 2021

Item 3.

28 -LOCAL MUNICIPAL JURY FUND  
 FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
ALL REVENUE	10	2.29	3.09	0.00	6.91	30.90
TOTAL REVENUES	10	2.29	3.09	0.00	6.91	30.90
REVENUE OVER/(UNDER) EXPENDITURES	10	2.29	3.09	0.00	6.91	30.90

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CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

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28 -LOCAL MUNICIPAL JURY FUND  
FINANCIAL SUMMARY

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
4001 LOCAL MUNICIPAL JURY FUND	10	2.29	3.09	0.00	6.91	30.90
TOTAL REVENUE	10	2.29	3.09	0.00	6.91	30.90
REVENUE OVER/(UNDER) EXPENDITURES	10	2.29	3.09	0.00	6.91	30.90

\*\*\* END OF REPORT \*\*\*

CITY OF MOUNT VERNON  
REVENUE & EXPENSE REPORT (UNAUDITED)  
AS OF: NOVEMBER 30TH, 2021

Item 3.

99 - POOLED CASH  
FINANCIAL SUMMARY

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>EXPENDITURE SUMMARY</u>						
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

\*\*\* END OF REPORT \*\*\*

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 VENDOR SET: 99 City of Mount Vernon  
 BANK: \* ALL BANKS  
 DATE RANGE: 11/01/2021 THRU 11/30/2021

A/P HISTORY CHECK REPORT

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
173	VOID CHECK	V	11/03/2021			060224		
	FEDERAL LICENSING, INC							
	C-CHECK	VOIDED	V 11/30/2021			060290		125.00CR
	FEDERAL LICENSING, INC							

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	0	0.00	0.00	0.00
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	2	VOID DEBITS 0.00 VOID CREDITS 125.00CR		
		125.00CR	0.00	

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 99 BANK: * TOTALS:	2	125.00CR	0.00	0.00
BANK: * TOTALS:	2	125.00CR	0.00	0.00



12/02/2021 11:09 AM  
VENDOR SET: 99 City of Mount Vernon  
BANK: 99 POOLED CASH  
DATE RANGE:11/01/2021 THRU 11/30/2021

A/P HISTORY CHECK REPORT

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
8780	ADVANCED RESCUE SYSTEMS							
I-6751	ADVANCED RESCUE SYSTEMS	R	11/03/2021	9,475.00		060191		9,475.00
	FIRE DEPT							
0040	ANA-LAB CORPORATION							
I-A0531711	ANA-LAB CORPORATION	R	11/03/2021	398.00		060192		398.00
	WTP							
214	AT&T MOBILITY							
I-29860X10272021	AT&T MOBILITY	R	11/03/2021	37.00		060193		37.00
	ANIMAL CONTROL							
	ACCT # 287286529860							
9470	AXCESS HOSE & LADDER CO.							
I-11329	AXCESS HOSE & LADDER CO.	R	11/03/2021	1,716.70		060194		1,716.70
	FIRE DEPT HOSE & LADDER TESTING							
0055	CHARLES EDWARD RUSSELL							
I-202111039698	CHARLES EDWARD RUSSELL	R	11/03/2021	7.96		060195		7.96
	FIRE DEPT							
195	CINTAS CORPORATION #495							
I-4100032748	CINTAS CORPORATION #495	R	11/03/2021	147.16		060196		147.16
	ACCT # 16552586							
10	COLIN J. CLASBY							
I-202111039685	COLIN J. CLASBY	R	11/03/2021	376.00		060197		376.00
	FIRE DEPT							
41	COMPLETE SUPPLY, INC.							
I-272488	COMPLETE SUPPLY, INC.	R	11/03/2021	173.66		060198		173.66
	WWTP SUPPLIES							
27	CORE & MAIN							
I-P813920	CORE & MAIN	R	11/03/2021	142.52		060199		
	WTP							
I-P841242	CORE & MAIN	R	11/03/2021	505.92		060199		
	WTP							
I-P848282	CORE & MAIN	R	11/03/2021	598.29		060199		1,246.73
	WTP							
2660	DAVID AARON JANES							
I-202111039692	DAVID AARON JANES	R	11/03/2021	66.00		060200		66.00
	FIRE DEPT							

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VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0060	I-202111039691 FIRE DEPT							
	DEREK K. HENDRIX DEREK K. HENDRIX	R	11/03/2021	55.72		060201		55.72
0170	I-807227-0 COURT OFFICE SUPPLIES							
	FIRMIN'S BUSINESS ESSENTIALS FIRMIN'S	R	11/03/2021	18.98		060202		18.98
102	I-202111039699 MAINTENANCE DEPT							
	FRONTIER COMMUNICATIONS FRONTIER COMMUNICATIONS	R	11/03/2021	139.86		060203		139.86
3880	I-NP60968106 ACCT # BG121381							
	FUELMAN FUELMAN	R	11/03/2021	121.07		060204		121.07
0220	I-019488730 ACCT# 3868729							
	GALL'S INC. GALL'S INC.	R	11/03/2021	43.35		060205		43.35
0070	I-IN288510 VEHICLE TRACKERS							
	GEOTAB USA, INC GEOTAB USA, INC	R	11/03/2021	153.00		060206		153.00
7590	I-INV0871032 POLICE DEPT							
	GT DISTRIBUTORS, INC. GT DISTRIBUTORS, INC.	R	11/03/2021	4,899.16		060207		
	I-INV0871367 POLICE DEPT							
	GT DISTRIBUTORS, INC.	R	11/03/2021	270.48		060207		5,169.64
076	I-122538 FIRE DEPT							
	HOYT ENTERPRISE, INC. HOYT ENTERPRISE, INC.	R	11/03/2021	264.00		060208		264.00
9970	I-202111039690 FIRE DEPT							
	JAYME HALEY JAYME HALEY	R	11/03/2021	49.50		060209		49.50
9950	I-202111039696 FIRE DEPT							
	JESSE SCOTT RAGSDALE JESSE SCOTT RAGSDALE	R	11/03/2021	244.50		060210		244.50
233	I-202111039689 FIRE DEPT							
	JIMMY L. GONZALES JIMMY L. GONZALES	R	11/03/2021	28.68		060211		28.68

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VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0085	I-202111039687 FIRE DEPT							
	JOHNNY D. GLASCO	R	11/03/2021	113.48		060212		113.48
	JOHNNY D. GLASCO							
9890	I-202111039688 FIRE DEPT							
	JOHNNY R. GLASCO	R	11/03/2021	327.00		060213		327.00
	JOHNNY R. GLASCO							
55	I-3476 POLICE DEPT							
	KAYBRO TECHNOLOGIES	R	11/03/2021	220.00		060214		220.00
	KAYBRO TECHNOLOGIES							
9940	I-202111039686 FIRE DEPT							
	KENNETH H. CUPP	R	11/03/2021	643.50		060215		643.50
	KENNETH H. CUPP							
0126	I-202111039700 CLASBY, CRANE, LOVIER, MASSENGILL, ROSE, THOMAS							
	LIBERTY NATIONAL	R	11/03/2021	157.60		060216		157.60
	LIBERTY NATIONAL							
0940	I-202111039701 ACCT # 0001339701 WTP							
	PEOPLES TELEPHONE	R	11/03/2021	255.97		060217		255.97
	PEOPLES TELEPHONE							
7740	I-0070-003104140 ACCT # 3-0070-0033995 WWTP SLUDGE REMOVAL							
	REPUBLIC SERVICES #070	R	11/03/2021	2,859.67		060218		2,859.67
	REPUBLIC SERVICES #070							
9980	I-202111039695 FIRE DEPT							
	ROBERT WADE POWELL	R	11/03/2021	178.50		060219		178.50
	ROBERT WADE POWELL							
0099	I-OCT 2021 JANITORIAL SERVICE							
	ROBIN FOWLER	R	11/03/2021	555.00		060220		555.00
	ROBIN FOWLER							
0132	I-202111039694 FIRE DEPT							
	SEAN PERRY MEDDERS	R	11/03/2021	31.50		060221		31.50
	SEAN PERRY MEDDERS							
107	I-202111039693 FIRE DEPT							
	SHANE MARKER	R	11/03/2021	31.84		060222		31.84
	SHANE MARKER							

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A/P HISTORY CHECK REPORT

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0840	SOUTHWESTERN ELECTRIC POWER CO							
I-202111039702	SOUTHWESTERN ELECTRIC POWER CO	R	11/03/2021	64.32		060223		
ACC T# 965-078-837-0-8								
I-202111039703	SOUTHWESTERN ELECTRIC POWER CO	R	11/03/2021	47.26		060223		
ACCT # 967-535-845-0-5								
I-202111039704	SOUTHWESTERN ELECTRIC POWER CO	R	11/03/2021	4.29		060223		
ACCT # 969-023-655-0-9								
I-202111039705	SOUTHWESTERN ELECTRIC POWER CO	R	11/03/2021	4.56		060223		
ACCT # 962-224-875-0-3								
I-202111039706	SOUTHWESTERN ELECTRIC POWER CO	R	11/03/2021	5.11		060223		
ACCT # 964-722-104-0-8								
I-202111039707	SOUTHWESTERN ELECTRIC POWER CO	R	11/03/2021	35.16		060223		
ACCT #962-667-590-0-8								
I-202111039708	SOUTHWESTERN ELECTRIC POWER CO	R	11/03/2021	6.63		060223		
ACCT # 964-109-166-0-3								
I-202111039709	SOUTHWESTERN ELECTRIC POWER CO	R	11/03/2021	40.43		060223		
ACCT #3 966-135-002-0-4								
I-202111039710	SOUTHWESTERN ELECTRIC POWER CO	R	11/03/2021	4.89		060223		212.65
ACCT #968-705-996-0-0								
6650	SUDDENLINK							
I-202111039711	SUDDENLINK	R	11/03/2021	14.28		060225		
ACCT # 07707-119434-01-2								
I-202111039712	SUDDENLINK	R	11/03/2021	146.95		060225		
acct # 07707-123517-01-0								
I-202111039713	SUDDENLINK	R	11/03/2021	50.74		060225		211.97
acct # 07707-140-665-01-6								
28	SUDDENLINK B2B, DEPT. 1264 (IN							
I-100634194	SUDDENLINK B2B, DEPT. 1264 (IN	R	11/03/2021	445.00		060226		445.00
ACCT 3 7390593011								
6110	TCEQ							
I-202111039714	TCEQ	R	11/03/2021	3,717.74		060227		3,717.74
ACCT # 23002593 WWTP & WTP								
174	THE WINNSBORO NEWS							
I-202111039715	THE WINNSBORO NEWS	R	11/03/2021	153.00		060228		153.00
REF # 59421 & 59448								
0460	TOM SCOTT LUMBER YARD							
I-202111039716	TOM SCOTT LUMBER YARD	R	11/03/2021	894.59		060229		894.59

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A/P HISTORY CHECK REPORT

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0870	VERIZON I-202111039717 ACCT # 9891098065	R	11/03/2021	513.53		060230		513.53
199	VIDALYON STUDIOS I-530E5D3C-011 MAIN STREET WEBSITE HOSTING	R	11/03/2021	43.98		060231		43.98
0055	CHARLES EDWARD RUSSELL I-202111039718 FIRE DEPT	R	11/03/2021	60.00		060232		60.00
8350	ALLSTATE I-202111109719 JASON KNOX	R	11/10/2021	35.28		060239		35.28
0040	ANA-LAB CORPORATION I-A0531710 WWTP	R	11/10/2021	1,097.00		060240		1,097.00
3140	CARD SERVICE CENTER I-202111109720	R	11/10/2021	4,832.09		060241		4,832.09
195	CINTAS CORPORATION #495 I-4100661642 ACCT # 16552586	R	11/10/2021	214.58		060242		214.58
6750	EAGLE LABS, INC. I-34307 WTP	R	11/10/2021	5,007.62		060243		5,007.62
0170	FIRMIN'S BUSINESS ESSENTIALS I-807085-0 ACCT #5372252 COURT SUPPLIES I-807326-0 FIRMIN'S AVVT 3 5372252 MIUNTE BOOKS EDC AND MS	R	11/10/2021	301.00		060244		934.75
0160	FRANKLIN CO. TREASURER I-202111109721 FRANKLIN CO. TREASURER TAX COLLECTION	R	11/10/2021	832.25		060245		832.25
0220	GALL'S INC. I-019642765 GALL'S INC. POLICE DEPT UNIFORMS	R	11/10/2021	329.80		060246		329.80

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VENDOR SET: 99 City of Mount Vernon  
BANK: 99 POOLED CASH  
DATE RANGE:11/01/2021 THRU 11/30/2021

A/P HISTORY CHECK REPORT

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
6070 I-44746 FIRE DEPT	HOPKINS COUNTY FIRE EXTINGUISH HOPKINS COUNTY FIRE EXTINGUISH	R	11/10/2021	187.75		060247		187.75
3510 I-202111109722 CP-160 OCTOBER 18,2021 NOTICE DATE	INTERNAL REVENUE SERVICE INTERNAL REVENUE SERVICE	R	11/10/2021	550.90		060248		550.90
3250 I-202111109723 ALLEN HEATH HINES	LEGAL SHIELD LEGAL SHIELD	R	11/10/2021	15.95		060249		15.95
4930 I-202111109724 TAX COLLECTION	LINEBARGER, GOGGAN, BLAIR & SA LINEBARGER, GOGGAN, BLAIR & SA	R	11/10/2021	73.62		060250		73.62
5380 I-981718-HTWTRU WTP REPAIRS ACCT #9900 642213 5	LOWE'S LOWE'S	R	11/10/2021	66.16		060251		66.16
0168 I-00101106 ACCT # 08678 MAINTENANCE DEPT	MAGNEGAS WELDING SUPPLY-SOUTH MAGNEGAS WELDING SUPPLY-SOUTH	R	11/10/2021	29.76		060252		29.76
2770 I-00365635 ACCT #10-11301	MUNICIPAL CODE CORP. MUNICIPAL CODE CORP.	R	11/10/2021	250.00		060253		250.00
6990 I-07-34986 CASH DRAWER COMPUTER	NETWORK TECHNOLOGIES NETWORK TECHNOLOGIES	R	11/10/2021	135.00		060254		135.00
1260 I-202111109725	PETTY CASH PETTY CASH	R	11/10/2021	216.39		060255		216.39
9150 I-4071043 I-4071049	SANITATION SOLUTIONS SANITATION SOLUTIONS SANITATION SOLUTIONS	R R	11/10/2021 11/10/2021	20,718.04 10,619.94		060256 060256		31,337.98
0840 I-202111109726 ACCT # 964-476-563-0-5 I-202111109727 ACCT # 961-786-536-1-2	SOUTHWESTERN ELECTRIC POWER CO SOUTHWESTERN ELECTRIC POWER CO SOUTHWESTERN ELECTRIC POWER CO	R R	11/10/2021 11/10/2021	2,333.72 5,762.73		060257 060257		8,096.45

12/02/2021 11:09 AM  
VENDOR SET: 99 City of Mount Vernon  
BANK: 99 POOLED CASH  
DATE RANGE:11/01/2021 THRU 11/30/2021

A/P HISTORY CHECK REPORT

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
4220	UNDERGROUND UTILITY SUPPL							
I-239770	UNDERGROUND UTILITY SUPPL	R	11/10/2021	3,537.42		060258		3,537.42
	WTP							
0520	WEX ENTERPRISE							
I-10-25 THRU 11-7-21	WEX ENTERPRISE	R	11/10/2021	1,552.34		060259		1,552.34
	ACCT # 0496007051741							
0480	AIRGAS USA LLC							
I-9118909324	AIRGAS USA LLC	R	11/18/2021	401.45		060266		
	ACCT # 1561442 FIRE DEPT							
I-9118909525	AIRGAS USA LLC	R	11/18/2021	341.53		060266		742.98
	ACCT # 1561442 FIRE DEPT							
0880	CENTER POINT ENERGY							
I-202111189729	CENTER POINT ENERGY	R	11/18/2021	177.52		060267		177.52
	ACCT # 8000040366-9							
195	CINTAS CORPORATION #495							
I-410980190	CINTAS CORPORATION #495	R	11/18/2021	136.38		060268		136.38
	ACCT # 16552586							
0110	DPC INDUSTRIES, INC.							
I-797003316-21	DPC INDUSTRIES, INC.	R	11/18/2021	747.41		060269		
	ACCT # 79054400 WTP							
I-797003317-21	DPC INDUSTRIES, INC.	R	11/18/2021	448.45		060269		1,195.86
	ACCT # 79054400 WWTP							
1770	EDC FUND							
I-202111189730	EDC FUND	R	11/18/2021	33,555.89		060270		33,555.89
57	ENTERPRISE FM TRUST							
I-FBN4337755	ENTERPRISE FM TRUST	R	11/18/2021	7,067.67		060271		7,067.67
	ACCT # 600645							
3880	FUELMAN							
I-NP61060403	FUELMAN	R	11/18/2021	9.41		060272		
	ACCT # BG121381							
I-NP61080041	FUELMAN	R	11/18/2021	122.57		060272		131.98
	ACCT # BG121381							
7040	GARY'S TERMITES & PEST CONTROL							
I-120508	GARY'S TERMITES & PEST CONTROL	R	11/18/2021	135.00		060273		135.00
	CITY HALL							

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A/P HISTORY CHECK REPORT

VENDOR SET: 99 City of Mount Vernon  
BANK: 99 POOLED CASH  
DATE RANGE: 11/01/2021 THRU 11/30/2021

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0280	JON-WAYNE COMPANY I-A-61723 CITY HALL	R	11/18/2021	50.00		060274		50.00
48	MICHAEL JONES I-111521 FOOD INSPECTIONS	R	11/18/2021	1,050.00		060275		1,050.00
6990	NETWORK TECHNOLOGIES I-07-35005 NETWORK TECHNOLOGIES	R	11/18/2021	669.95		060276		669.95
5030	O'REILLY AUTO PARTS I-1991-337855 FIRE DEPT	R	11/18/2021	19.09		060277		19.09
248	RUTHERFORD VILLIAGE INC I-16686 RUTHERFORD VILLIAGE INC MAIN STREET STORAGE UNIT	R	11/18/2021	225.00		060278		225.00
3940	STAPLES CREDIT PLAN I-202111189731 STAPLES CREDIT PLAN OFFICE, CODE, WTP ACCT #6035 5178 2038 7362	R	11/18/2021	225.96		060279		225.96
6650	SUDDENLINK I-202111189732 SUDDENLINK ACCT # 07707-119585-01-3 I-202111189733 SUDDENLINK ACCT # 07707-141822-01-1 I-202111189734 SUDDENLINK ACCT # 07707-141823-01-9	R	11/18/2021	53.75		060280		134.07
3190	USA BLUE BOOK I-781511 USA BLUE BOOK ACCT # 543084	R	11/18/2021	164.79		060281		164.79
0520	WEX ENTERPRISE I-11-8 THRU 11-16-21 WEX ENTERPRISE ACCT # 0496007051741	R	11/18/2021	1,114.10		060282		1,114.10
2010	AFLAC I-023945 AFLAC RICHARD M BROWNING	R	11/30/2021	49.14		060283		49.14



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 VENDOR SET: 99 City of Mount Vernon  
 BANK: 99 POOLED CASH  
 DATE RANGE: 11/01/2021 THRU 11/30/2021

A/P HISTORY CHECK REPORT

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
2390	AMERICAN MUNICIPAL SERVICES CO							
I-51923	AMERICAN MUNICIPAL SERVICES CO	R	11/30/2021	34.93		060284		
	UTILITY COLLECTION							
I-51924	AMERICAN MUNICIPAL SERVICES CO	R	11/30/2021	183.80		060284		218.73
	COURT COLLECTION							
9190	BOYLES & LOWRY, LLP							
I-202111309735	BOYLES & LOWRY, LLP	R	11/30/2021	1,050.00		060285		1,050.00
195	CINTAS CORPORATION #495							
I-4101279837	CINTAS CORPORATION #495	R	11/30/2021	133.49		060286		
	ACCT # 16552586							
I-4102611694	CINTAS CORPORATION #495	R	11/30/2021	136.38		060286		269.87
	ACCT #16552586							
8700	COLONIAL LIFE							
I-39055021105487	COLONIAL LIFE	R	11/30/2021	170.00		060287		170.00
	BCN: E3905502							
	CLABSY, CRANE, HINES, POOL							
4170	COMPLETE BUSINESS SYSTEMS, INC							
I-INV1446030	COMPLETE BUSINESS SYSTEMS, INC	R	11/30/2021	220.41		060288		220.41
	COPIER							
27	CORE & MAIN							
I-P860219	CORE & MAIN	R	11/30/2021	1,770.00		060289		
	WTP							
I-P903544	CORE & MAIN	R	11/30/2021	224.00		060289		
	WTP							
I-P932486	CORE & MAIN	R	11/30/2021	378.22		060289		
	WTP							
I-P968131	CORE & MAIN	R	11/30/2021	107.06		060289		
	WTP							
I-P973789	CORE & MAIN	R	11/30/2021	149.55		060289		2,628.83
	WTP							
173	FEDERAL LICENSING, INC							
I-MV-227372	FEDERAL LICENSING, INC	V	11/30/2021	125.00		060290		125.00
	LICENSE RENEWAL FOR LAND MOBILE RADIO SERVICES							
173	FEDERAL LICENSING, INC							
M-CHECK	FEDERAL LICENSING, INC	VOIDED	V	11/30/2021		060290		125.00CR

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A/P HISTORY CHECK REPORT

VENDOR SET: 99 City of Mount Vernon  
BANK: 99 POOLED CASH  
DATE RANGE: 11/01/2021 THRU 11/30/2021

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0210	FRANKLIN CO. APPRISAL DIS I-202111309738 FRANKLIN CO. APPRISAL DIS	R	11/30/2021	1,705.08		060291		1,705.08
0160	FRANKLIN CO. TREASURER I-202111309739 FRANKLIN CO. TREASURER LIBRARY 1541.67 DISPATCHER 9416.17	R ADMIN	11/30/2021	12,727.00 1769.16		060292		12,727.00
0180	FRANKLIN CO. WATER DIST. I-DECEMBER 2021 FRANKLIN CO. WATER DIST. ACCT # W0002	R	11/30/2021	7,583.33		060293		7,583.33
43	FRANKLIN COUNTY FEED I-MV-227372 FRANKLIN COUNTY FEED DOG FOOD	R	11/30/2021	43.98		060294		43.98
3880	FUELMAN I-NP61110620 FUELMAN ACCT # BG121381	R	11/30/2021	98.07		060295		
	I-NP61132492 FUELMAN ACCT \$ BG121381	R	11/30/2021	131.00		060295		229.07
0220	GALL'S INC. I-019724441 GALL'S INC. POLICE DEPT	R	11/30/2021	41.23		060296		
	I-019796441 GALL'S INC. POLICE DEPT	R	11/30/2021	249.79		060296		291.02
0070	GEOTAB USA, INC I-IN285759 GEOTAB USA, INC ACCT # MTVE01	R	11/30/2021	153.00		060297		153.00
1	GLENN POOL I-202111309736 GLENN POOL: REIMBURSEMENT FOR CDL & PHYSICAL	R	11/30/2021	197.00		060298		197.00
55	KAYBRO TECHNOLOGIES I-3452 KAYBRO TECHNOLOGIES POLICE DEPT	R	11/30/2021	10,680.00		060299		10,680.00
4970	KSA ENGINEERS CORP. I-ARIV1000989 KSA ENGINEERS CORP. SIDEWALK	R	11/30/2021	984.38		060300		
	I-ARIV1000990 KSA ENGINEERS CORP. WWTP	R	11/30/2021	1,537.50		060300		
	I-ARIV1000991 KSA ENGINEERS CORP. WWTP	R	11/30/2021	6,462.00		060300		8,983.88

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Item 3.

VENDOR SET: 99 City of Mount Vernon  
 BANK: 99 POOLED CASH  
 DATE RANGE: 11/01/2021 THRU 11/30/2021

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
62	LONDON RAMSAY I-202111309740 PROSECUTOR	R	11/30/2021	300.00		060301		300.00
0126	LIBERTY NATIONAL I-202111309741 LIBERTY NATIONAL CLASBY, CRANE, LOVIER, MASSENGILL, ROSE, THOMAS	R	11/30/2021	157.60		060302		157.60
5030	O'REILLY AUTO PARTS I-1991-337891 MAINTENANCE DEPT O'REILLY AUTO PARTS I-1991-338238 WWTP O'REILLY AUTO PARTS I-1991-338897 MAINTENANCE DEPT O'REILLY AUTO PARTS I-1991-339339 FIRE DEPT	R	11/30/2021	52.99		060303		224.48
9510	QUALITY ELECTRIC CONTROLS, INC I-MV-102-1022 QUALITY ELECTRIC CONTROLS, INC WTP	R	11/30/2021	339.96		060304		339.96
0099	ROBIN FOWLER I-NOVEMBER 2021 ROBIN FOWLER JANITORIAL SERVICES	R	11/30/2021	370.00		060305		370.00
0840	SOUTHWESTERN ELECTRIC POWER CO I-202111309742 SOUTHWESTERN ELECTRIC POWER CO ACCT # 964-109-166-0-3 I-202111309743 SOUTHWESTERN ELECTRIC POWER CO ACCT # 963-224-875-0-3 I-202111309744 SOUTHWESTERN ELECTRIC POWER CO ACCT # 969-023-655-0-9 I-202111309745 SOUTHWESTERN ELECTRIC POWER CO ACCT # 967-535-845-0-5 I-202111309746 SOUTHWESTERN ELECTRIC POWER CO ACCT # 965-078-837-0-8	R	11/30/2021	6.87		060306		109.40
6650	SUDDENLINK I-202111309747 SUDDENLINK ACCT # 07707-123517-01-0 ACCT # 07707-140665-01-6	R	11/30/2021	197.68		060307		197.68

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A/P HISTORY CHECK REPORT

VENDOR SET: 99 City of Mount Vernon  
 BANK: 99 POOLED CASH  
 DATE RANGE: 11/01/2021 THRU 11/30/2021

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0850	TEXAS MUNICIPAL RETIREMENT	R	11/30/2021	15,097.84		060308		15,097.84
I-202111309748	TEXAS MUNICIPAL RETIREMENT							
1690	TML - HEALTH	R	11/30/2021	17,063.80		060309		17,063.80
I-23401k922112	TML - HEALTH							
0460	TOM SCOTT LUMBER YARD	R	11/30/2021	1,234.79		060310		1,234.79
I-202111309749	TOM SCOTT LUMBER YARD							
9420	TYLER TECHNOLOGIES	R	11/30/2021	2,016.77		060311		
I-025-357936	TYLER TECHNOLOGIES							
I-025-358524	TYLER TECHNOLOGIES	R	11/30/2021	362.41		060311		2,379.18
1000	U. S. POSTMASTER	R	11/30/2021	404.68		060312		404.68
I-202111309750	U. S. POSTMASTER							

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	108	222,893.11	0.00	222,768.11
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS 0.00		
		VOID CREDITS 125.00CR		
		125.00CR	0.00	

TOTAL ERRORS: 0

VENDOR SET: 99	BANK: 99	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			108	222,768.11	0.00	222,768.11
BANK: 99		TOTALS:	108	222,768.11	0.00	222,768.11

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A/P HISTORY CHECK REPORT

VENDOR SET: 99 City of Mount Vernon  
BANK: EDC EDC CASH  
DATE RANGE: 11/01/2021 THRU 11/30/2021

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
1	MARK SACHSE							
I-202111189728	MARK SACHSE:	R	11/18/2021	37.64		003965		37.64
	REIMBURSEMENT OF MEAL COSTS WITH CONSULTANT							
2370	SANCHEZ AND ASSOCIATES							
I-5957	SANCHEZ AND ASSOCIATES	R	11/18/2021	9,015.18		003966		9,015.18
	NOVEMBER 2021							

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	2	9,052.82	0.00	9,052.82
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	0	0.00	0.00	0.00
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS 0.00		
		VOID CREDITS 0.00	0.00	0.00

TOTAL ERRORS: 0

	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
VENDOR SET: 99 BANK: EDC TOTALS:	2	9,052.82	0.00	9,052.82
BANK: EDC TOTALS:	2	9,052.82	0.00	9,052.82

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 VENDOR SET: 99 City of Mount Vernon  
 BANK: PY POOLED-PAYROLL  
 DATE RANGE: 11/01/2021 THRU 11/30/2021

A/P HISTORY CHECK REPORT

VENDOR I.D.	NAME	STATUS	CHECK DATE	INVOICE AMOUNT	DISCOUNT	CHECK NO	CHECK STATUS	CHECK AMOUNT
0980	SOCIAL SECURITY DEPOSIT							
I-T3 11042021	SOCIAL SECURITY	D	11/04/2021	4,893.50		000000		
I-T4 11042021	MEDICARE	D	11/04/2021	1,144.44		000000		6,037.94
0980	SOCIAL SECURITY DEPOSIT							
I-T3 111820201	SOCIAL SECURITY	D	11/18/2021	5,141.30		000000		
I-T4 111820201	MEDICARE	D	11/18/2021	1,202.38		000000		6,343.68
0990	FED. WITHHOLDING DEPOSIT							
I-T1 11042021	EMP. WITHHOLDING	D	11/04/2021	2,964.83		000000		2,964.83
0990	FED. WITHHOLDING DEPOSIT							
I-T1 111820201	EMP. WITHHOLDING	D	11/18/2021	3,178.12		000000		3,178.12
5090	TEXAS CHILD SUPPORT DISB. UNIT							
I-CC 11042021	CHILD CARE	R	11/04/2021	244.58		060238		244.58
5090	TEXAS CHILD SUPPORT DISB. UNIT							
I-CC 111820201	CHILD CARE	R	11/18/2021	244.58		060265		244.58

* * T O T A L S * *	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
REGULAR CHECKS:	2	489.16	0.00	489.16
HAND CHECKS:	0	0.00	0.00	0.00
DRAFTS:	4	18,524.57	0.00	18,524.57
EFT:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
VOID CHECKS:	0	VOID DEBITS 0.00		
		VOID CREDITS 0.00	0.00	0.00

TOTAL ERRORS: 0

VENDOR SET: 99	BANK: PY	TOTALS:	NO	INVOICE AMOUNT	DISCOUNTS	CHECK AMOUNT
			6	19,013.73	0.00	19,013.73
BANK: PY	TOTALS:		6	19,013.73	0.00	19,013.73
REPORT TOTALS:			116	250,834.66	0.00	250,834.66

SELECTION CRITERIA

VENDOR SET: 99-City of Mt. Vernon  
VENDOR: ALL  
BANK CODES: All  
FUNDS: All

CHECK SELECTION

CHECK RANGE: 000000 THRU 999999  
DATE RANGE: 11/01/2021 THRU 11/30/2021  
CHECK AMOUNT RANGE: 0.00 THRU 999,999,999.99  
INCLUDE ALL VOIDS: YES

PRINT OPTIONS

SEQUENCE: CHECK NUMBER

PRINT TRANSACTIONS: YES  
PRINT G/L: NO  
UNPOSTED ONLY: NO  
EXCLUDE UNPOSTED: NO  
MANUAL ONLY: NO  
STUB COMMENTS: YES  
REPORT FOOTER: NO  
CHECK STATUS: NO  
PRINT STATUS: \* - All

ANNUAL FINANCIAL REPORT  
OF THE  
CITY OF MOUNT VERNON, TEXAS

*FOR*  
FISCAL YEAR ENDED  
SEPTEMBER 30, 2021

*City Administrator*  
*Tina Rose*



**CITY OF MOUNT VERNON, TEXAS  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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**CITY OF MOUNT VERNON, TEXAS  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

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## INTRODUCTORY SECTION

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*City of Mount Vernon, Texas*  
*City Council*  
*For the Year Ended September 30, 2021*

Brad Hyman	Mayor
Mark Huddleston	Mayor Pro-Tem
Rebecca Bailey	Council Member
Mary Keys	Council Member
Harold Cason	Council Member
Sherelyn Roberson	Council Member

DRAFT

FINANCIAL SECTION

DRAFT

## Mike Ward Accounting & Financial Consulting, PLLC

Mike Ward, CPA  
266 RCR 1397  
Point, Texas 75472

(903) 269-6211  
[mward@mikewardcpa.com](mailto:mward@mikewardcpa.com)

### INDEPENDENT AUDITOR'S REPORT

Mayor and City Council  
City of Mount Vernon, Texas  
P.O. Box 597  
Mount Vernon, Texas 75457

I have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Mount Vernon, Texas ("City") as of and for the year ended September 30, 2021, and the related notes to the financial statements which collectively comprise the City's basic financial statements as listed in the table of contents.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes assessing the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Mount Vernon, Texas as of September 30, 2021, and the respective changes in financial position, where applicable, and cash flows, thereof, and the respective budgetary comparison for the General Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

**Other Matters***Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

My audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's basic financial statements. The introductory section and supplementary information section are presented for purposes of additional analysis and are not a required part of the basis financial statements.

The introductory section and supplementary information section are the responsibility of management and were derived from and relate directly to the underlining accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the introductory section and supplementary information section are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section and supplementary information section have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, I do not express an opinion on them.

Respectfully Submitted,

**Mike Ward Accounting & Financial Consulting, PLLC**

Point, Texas  
December 9, 2021



**CITY OF MOUNT VERNON, TEXAS****MANAGEMENT DISCUSSION AND ANALYSIS****SEPTEMBER 30, 2021**

As management of the City of Mount Vernon ("City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2021. We encourage readers to read the information presented here in conjunction with additional information that has been provided in the City's financial statements, which follows this narrative.

**Financial Highlights**

- The assets of the City exceeded its liabilities at the close of the fiscal year by \$11,446,260 (net position). Of this amount \$7,668,923, or 67%, is net investment in capital assets. Net position restricted for specific purposes is \$901,469, or 8%. The remaining amount of \$2,875,868, or 25%, (unrestricted net position) may be used to meet the City's ongoing obligations to its citizens and creditors in accordance with fund designation and fiscal policies.
- The City's total net position changed by \$40,516, or .36%.
- As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balance of \$2,222,926, an increase of \$41,590, or 1.9%. Approximately 51% of this total amount, or \$1,326,024, is available for spending at the City's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$1,326,024, or 51%, of total general fund expenditures.
- The City's total long-term debt decreased by (\$247,586), or (7%), during the current fiscal year.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the City of Mount Vernon's basic financial statements. The City's basic financial statements consist of three components; 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report also contains other supplementary information, in addition to the basic financial statements.

**CITY OF MOUNT VERNON, TEXAS  
MANAGEMENT DISCUSSION AND ANALYSIS (continued)  
SEPTEMBER 30, 2021**

### **Basic Financial Statements**

The first two statements (pages 18-20) within the basic financial statements are the **Government-wide Financial Statements**. They provide both short and long-term information about the City's financial status.

The next statements (pages 21-27) are **Fund Financial Statements**. These statements focus on the activities of the individual parts of the City's government. These statements provide more detail than the government-wide statements. There are two parts to the Fund Financial Statements: 1) the governmental funds statements; and 2) the proprietary fund statements.

The next section of the basic financial statements is the **notes** on pages 28-48. The notes to the financial statements explain in detail some of the data contained in those statements. After the notes, **required supplemental information** is provided to show details about the City's pension plan and budget on pages 51-54.

### **Government-wide Financial Statements**

The government-wide financial statements are designed to provide the reader with a broad overview of the City's finances, similar in format to a financial statement of a private-sector business. The government-wide statements provide short and long-term information about the City's financial status as a whole.

The statement of net position presents information on all of the City's assets, deferred outflows, liabilities, and deferred inflows with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

Thus, revenues and expenses are reported in these statements for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave). Both the statement of net position and the statement of activities are prepared utilizing the accrual basis of accounting.

The government-wide statements are divided into three categories: 1) governmental activities; 2) business-type activities; and 3) component unit. The governmental activities include most of the City's basic services such as public safety, parks and recreation, and general administration. Property and sales taxes, and state and federal grant funds, finance most of these activities. The business-type activities are those that the City charges customers to provide. These include the utility services offered by the City. The final category is the component unit.

The government-wide financial statements are on pages 18-20 of this report.

### **Fund Financial Statements**

The fund financial statements provide a more detailed look at the City's most significant activities. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like all other governmental entities in Texas, uses fund accounting to ensure and reflect compliance (or non-compliance) with finance-related legal requirements, such as the General Statutes or the City's budget ordinance. All funds of the City can be divided into two categories: governmental funds and proprietary funds.

**CITY OF MOUNT VERNON, TEXAS  
MANAGEMENT DISCUSSION AND ANALYSIS (continued)  
SEPTEMBER 30, 2021**

*Governmental Funds* – Governmental funds are used to account for those functions reported as governmental activities in the government-wide financial statements. Most of the City's basic services are accounted for in governmental funds. These funds focus on how assets can readily be converted into cash flow in and out, and what funds are left at year-end that will be available for spending in the next year. Governmental funds are reported using an accounting method called *modified accrual accounting* which provides a short-term spending focus. As a result, the governmental fund financial statements give the reader a detailed short-term view that helps him or her determine if there are more or less financial resources available to finance the City's programs. The relationship between government activities (reported in the Statement of Net position and the Statement of Activities) and governmental funds is described in a reconciliation that is a part of the fund financial statements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in government-wide financial statements. By doing so, readers may better understand the long-term impact of the City's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains fifteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, and the Permanent Fund. The Governmental Fund financial statements can be found on pages 21-24 of this report.

The City adopts an annual budget for its General Fund, as required by the General Statutes. The budget is a legally adopted document that incorporates input from the citizens of the City, the management of the City, and the decisions of the council about which services to provide and how to pay for them. It also authorizes the City to obtain funds from identified sources to finance these current period activities. The budgetary statement provided for the General Fund demonstrates how well the City complied with the budget ordinance and whether or not the City succeeded in providing the services as planned when the budget was adopted. The budgetary comparison schedule uses the modified accrual basis of accounting and is presented using the same format, language, and classifications as the legal budget document. The schedule shows four columns: 1) the original budget; 2) the final budget as amended by the council; 3) the actual resources, charges to appropriations, and ending balances in the General Fund; and 4) the difference or variance between the final budget and the actual resources and charges.

*Proprietary Funds* – The City has one type of proprietary fund which is the Water and Sewer Fund. The City charges customers for the services it provides, whether to outside customers or to other units within the City. These services are generally reported in proprietary funds. Proprietary Funds are reported in the same way that all activities are reported in the statement of net position and the statement of activities.

Proprietary Funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 25-27 of this report.

**Notes to the Financial Statements** – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements are on pages 28-48 of this report.

**Required Supplementary Information** – In addition to the basic financial statements and accompanying notes, this report includes certain required supplementary information concerning the City's progress in funding its obligation to provide pension benefits to its employees.

**CITY OF MOUNT VERNON, TEXAS  
MANAGEMENT DISCUSSION AND ANALYSIS (continued)  
SEPTEMBER 30, 2021**

**Net Position**

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 2,663,779	\$ 2,233,060	\$ 1,994,275	\$ 2,070,463	\$ 4,658,054	\$ 4,303,523
Capital assets	2,468,655	2,319,765	8,684,114	9,111,870	11,152,769	11,431,635
Total assets	5,132,434	4,552,825	10,678,389	11,182,333	15,810,823	15,735,158
Deferred outflow of resources						
Deferred outflow-pension	167,797	211,670	78,886	102,544	246,683	314,214
Long-term liabilities	109,714	286,093	3,535,670	3,869,087	3,645,384	4,155,180
Current liabilities	414,020	17,339	147,893	145,242	561,913	162,581
Total liabilities	523,734	303,432	3,683,563	4,014,329	4,207,297	4,317,761
Deferred inflow of resources						
Deferred inflow-pension	274,774	219,463	129,175	106,404	403,949	325,867
Net position:						
Net investment in capital assets	2,468,655	2,319,765	5,200,268	5,380,438	7,668,923	7,700,203
Restricted	896,902	912,762	-	-	896,902	912,762
Unrestricted	1,136,166	1,009,073	1,744,269	1,783,706	2,880,435	2,792,779
Total net position	\$ 4,501,723	\$ 4,241,600	\$ 6,944,537	\$ 7,164,144	\$ 11,446,260	\$ 11,405,744

As noted earlier, net position may serve over time as one useful indicator of a City's financial condition. The net position of the City exceeded liabilities by \$11,446,260 as of September 30, 2021. The City's net position increased \$40,516, or .36%, excluding prior period adjustments, for the fiscal year ended September 30, 2021.

**Net investment in capital assets:**

The largest portion of the City's net position, \$7,668,923, or 67.%, reflects the investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt still outstanding that was issued to acquire those items. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of outstanding related debt, the resources needed to repay that debt must be provided by other sources since the capital assets cannot be used to liquidate these liabilities.

**Restricted net position:**

The restricted net position of \$896,902, or 7.84%, of total net position represents resources that are subject to external restrictions on their use, or by enabling legislation. Restricted net position is comprised of state and contractually imposed restrictions which are \$524,996, or 58.5%, debt obligations, nonspendable endowment funds of \$282,037, or 31.4%, \$21,662, or 2.4%, restricted for court use, \$60,527 or 6.7% for hotel use and \$7,680, or 0.08% for the HOME program.

**Unrestricted net position:**

Unrestricted net position of \$2,880,435, or 25.1%, is available to fund City programs to citizens and debt obligations to creditors. The majority of unrestricted net position resides in the Business-type activities.

CITY OF MOUNT VERNON, TEXAS  
MANAGEMENT DISCUSSION AND ANALYSIS (continued)  
SEPTEMBER 30, 2021

The City of Mount Vernon's Changes in Net Position

	Governmental Activities		Business-type Activities		Totals	
	2021	2020	2021	2020	2021	2020
<b>REVENUE:</b>						
Program Revenues:						
Charges for Services	\$ 617,685	\$ 550,431	\$ 1,384,640	\$ 1,332,422	\$ 2,002,325	\$ 1,882,853
Operating Grants and Contributions	3,312	244,137	-	-	3,312	244,137
Capital Grants and Contributions	301,211	435,772	-	221,604	301,211	657,376
General Revenues:						
Property Taxes	847,206	816,976	-	-	847,206	816,976
Sales Taxes	708,974	642,271	-	-	708,974	642,271
Franchise Taxes	152,499	155,051	-	-	152,499	155,051
Hotel/Motel Tax	51,124	36,663	-	-	51,124	36,663
Investment Income	12,311	25,949	18,033	25,543	30,344	51,492
Miscellaneous	83,751	6,196	25,630	935	109,381	7,131
<b>Total Revenues</b>	<b>2,778,073</b>	<b>2,913,446</b>	<b>1,428,303</b>	<b>1,580,504</b>	<b>4,206,376</b>	<b>4,493,950</b>
<b>EXPENSES:</b>						
Program Expenses:						
General Government	463,172	758,730	-	-	463,172	758,730
Public Safety	804,781	688,744	-	-	804,781	688,744
Public Services and Operations	152,860	142,054	-	-	152,860	142,054
Public Works	545,372	654,173	-	-	545,372	654,173
Parks and Recreation	40,483	33,651	-	-	40,483	33,651
Sanitation	359,574	327,772	-	-	359,574	327,772
Water and Sewer	-	-	1,799,618	1,658,764	1,799,618	1,658,764
<b>Total Expenses</b>	<b>2,366,242</b>	<b>2,605,124</b>	<b>1,799,618</b>	<b>1,658,764</b>	<b>4,165,860</b>	<b>4,263,888</b>
<b>Increase in Net Position before Transfers</b>	<b>411,831</b>	<b>308,322</b>	<b>(371,315)</b>	<b>(78,260)</b>	<b>40,516</b>	<b>230,062</b>
<b>Other Revenues and Financing Sources (uses)</b>						
Transfers	(151,708)	(141,113)	151,708	141,113	-	-
<b>Total Other Financing Sources (uses)</b>	<b>(151,708)</b>	<b>(141,113)</b>	<b>151,708</b>	<b>141,113</b>	<b>-</b>	<b>-</b>
<b>Change in Net Position</b>	<b>260,123</b>	<b>167,209</b>	<b>(219,607)</b>	<b>62,853</b>	<b>40,516</b>	<b>230,062</b>
<b>Net Position, October 1</b>	<b>4,241,600</b>	<b>4,074,391</b>	<b>7,164,144</b>	<b>7,101,291</b>	<b>11,405,744</b>	<b>11,175,682</b>
<b>Prior Period Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position, September 30</b>	<b>\$ 4,501,723</b>	<b>\$ 4,241,600</b>	<b>\$ 6,944,537</b>	<b>\$ 7,164,144</b>	<b>\$11,446,260</b>	<b>\$11,405,744</b>

**CITY OF MOUNT VERNON, TEXAS  
MANAGEMENT AND DISCUSSION AND ANALYSIS (continued)  
SEPTEMBER 30, 2021**

**Financial Analysis of the City's Funds**

As noted earlier, the City of Mount Vernon uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds** - The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of usable resources. Such information is useful in assessing the City's financing requirements. Specifically, unassigned fund balance can be a useful measure of a government's net resources available for spending as they represent the portion of fund balance which has not been limited to use for a particular purpose by either an external party, the City itself, or a group or individual that has been granted authority to assign resources for a particular purpose for the City.

At September 30, 2021, the governmental funds of the City reported a combined fund balance of \$2,222,926, a 1.91% increase when compared to the prior year. The components of total fund balance are as follows:

- Nonspendable fund balance of \$282,037, or 13%, of total fund balance is a permanent endowment for the City cemetery.
- Restricted fund balance of \$614,865, or 28%, of total fund balance consists of the following:
  - requirements for debt obligations of \$524,996, or 85.4%;
  - restrictions for court use of \$21,662, or 3.5%;
  - restrictions for hotel tax use of \$60,527, or 9.8%;
  - restrictions for HOME program of \$7,680, or 1.2%.
- Unassigned fund balance of \$1,326,024, or 60%, that is available for any purpose.

The General Fund is the chief operating fund of the City. At the end of the current fiscal year, unassigned fund was \$1,326,024, compared to \$1,102,950 at the end of the prior year. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. Unassigned fund balance represents 51% of total expenditures.

It is the City's goal to achieve and maintain an unassigned fund balance in the General Fund equal to 16.67% of expenditures. At the end of the current fiscal year, the City is in excess of this threshold by 34%.

**General Fund Budgetary Highlights:** During the fiscal year, the City did not revise the budget. Generally, budget amendments fall into one of three categories: (1) amendments made to adjust the estimates that are used to prepare the original budget ordinance once exact information is available; 2) amendments made to recognize new funding amounts from external sources, such as Federal and State grants; and (3) increases in appropriations that become necessary to maintain services.

**Proprietary Funds** - The City's proprietary funds provide the same type of information found in the government-wide statements but in more detail. Unrestricted net position of the proprietary funds at the end of the fiscal year amounted to \$1,744,269.

**CITY OF MOUNT VERNON, TEXAS**  
**MANAGEMENT DISCUSSION AND ANALYSIS (continued)**  
**SEPTEMBER 30, 2021**

**Capital assets** - The City's investment in capital assets for its governmental and business-type activities as of September 30, 2021, totals \$11,152,769 (net of accumulated depreciation). This investment in capital assets includes buildings, roads and bridges, land, machinery and equipment. The total decrease in the City's investment in capital assets for the current fiscal year was 2.44%.

Major capital asset events during the current fiscal year included the following:

- Completion of improvements to downtown sidewalks.
- Completion of utility improvements.

**Capital Assets**  
**As of September 30, 2021**  
**(net of accumulated depreciation)**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
Land & Improvements	\$ 174,582	\$ 174,582	\$ 118,127	\$ 118,127	\$ 292,709	\$ 292,709
Machinery & Equipment	277,941	225,387	479,249	328,892	757,190	554,279
Buildings & Improvements	-	-	-	-	-	-
Infrastructure	2,016,132	1,919,796	8,086,738	8,664,851	10,102,870	10,584,647
Construction in Progress	-	-	-	-	-	-
<b>Total</b>	<b>\$ 2,468,655</b>	<b>\$ 2,319,765</b>	<b>\$ 8,684,114</b>	<b>\$ 9,111,870</b>	<b>\$ 11,152,769</b>	<b>\$ 11,431,635</b>

More detailed information about the City's capital assets is presented in Note F to the financial statements

**Long-term Debt** - As of September 30, 2021, the City had long-term debt outstanding of \$3,731,432. This debt is secured by property taxes and/or net revenues of the Water/Sewer Fund. The debt decreased by \$225,000, or (6%).

**Outstanding Debt**  
**As of September 30, 2021**

	<b>Governmental Activities</b>		<b>Business-type Activities</b>		<b>Total</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
Certificates of Obligation	\$ -	\$ -	\$ 3,483,846	\$ 3,731,432	\$ 3,483,846	\$ 3,731,432
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,483,846</b>	<b>\$ 3,731,432</b>	<b>\$ 3,483,846</b>	<b>\$ 3,731,432</b>

More detailed information about the City's long-term liabilities is presented in Note G to the financial statements.

**CITY OF MOUNT VERNON, TEXAS  
MANAGEMENT DISCUSSION AND ANALYSIS (continued)  
SEPTEMBER 30, 2021**

**Economic Factors and Next Year's Budgets and Rates**

The following known factors were considered in preparing the City's operating budget for FY2021-2022:

- The adopted property tax rate for FY2021-2022 is \$0.600440 per \$100 valuation.

**Requests for Information**

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the City of Mount Vernon, P O Box 597, Mount Vernon, Texas 75457.

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## BASIC FINANCIAL STATEMENTS

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**CITY OF MOUNT VERNON, TEXAS  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021**

	Primary Government			Component
	Governmental Activities	Business-type Activities	Total	Unit EDC
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,136,173	\$ 1,702,941	\$ 2,839,114	\$ 1,315,422
Receivables (net of allowance for uncollectible)	202,524	158,729	361,253	58,677
Restricted assets:				
Cash and cash equivalents	1,325,082	132,605	1,457,687	-
Capital assets, not being depreciated:				
Land & improvements	174,582	118,127	292,709	-
Capital assets, net of accumulated depreciation:				
Infrastructure	2,016,132	8,086,738	10,102,870	-
Machinery & equipment	277,941	479,249	757,190	-
<b>Total Assets</b>	<b>5,132,434</b>	<b>10,678,389</b>	<b>15,810,823</b>	<b>1,374,099</b>
<b>DEFERRED OUTFLOW OF RESOURCES</b>				
Deferred outflow - pension	167,797	78,886	246,683	-
<b>LIABILITIES</b>				
Accounts payable	74,801	9,197	83,998	-
Customer deposits	-	132,605	132,605	-
Accrued interest payable	-	6,091	6,091	-
Deferred income	339,219	-	339,219	-
Noncurrent Liabilities:				
Due within one year:				
Compensated absences	33,933	16,174	50,107	-
Certificates of obligations	-	262,154	262,154	-
Due in more than one year:				
Net pension liability	22,442	10,550	32,992	-
OPEB Liability	53,339	25,100	78,439	-
Certificates of obligations	-	3,221,692	3,221,692	-
<b>Total Liabilities</b>	<b>523,734</b>	<b>3,683,563</b>	<b>4,207,297</b>	<b>-</b>
<b>DEFERRED INFLOW OF RESOURCES</b>				
Deferred inflow - pension	274,774	129,175	403,949	-
<b>NET POSITION</b>				
Net investment in capital assets	2,468,655	5,200,268	7,668,923	-
Restricted for:				
Debt	524,996	-	524,996	-
Permanent Fund:				
Nonespendable	282,037	-	282,037	-
HOME program	7,680	-	7,680	-
Court use	21,662	-	21,662	-
Hotel tax use	60,527	-	60,527	-
Unrestricted	1,136,166	1,744,269	2,880,435	1,374,099
<b>Total Net Position</b>	<b>\$ 4,501,723</b>	<b>\$ 6,944,537</b>	<b>\$ 11,446,260</b>	<b>\$ 1,374,099</b>

The notes to the financial statements are an integral part of this financial statement.



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**CITY OF MOUNT VERNON, TEXAS  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Function/Program Activities	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Primary Government</b>				
Governmental Activities:				
General Government	\$ 463,172	\$ 10,214	\$ -	\$ -
Public Safety	804,781	-	3,312	-
Public Services and Operations	152,860	20,599	-	-
Public Works	545,372	52,997	-	301,036
Parks and Recreation	40,483	255	-	175
Sanitation	359,574	533,620	-	-
<b>Total Governmental Activities</b>	<b>2,366,242</b>	<b>617,685</b>	<b>3,312</b>	<b>301,211</b>
Business-type Activities:				
Water and Sewer	1,799,618	1,384,640	-	-
<b>Total Business-type Activities</b>	<b>1,799,618</b>	<b>1,384,640</b>	<b>-</b>	<b>-</b>
<b>Total Primary Government</b>	<b>4,165,860</b>	<b>2,002,325</b>	<b>3,312</b>	<b>301,211</b>
<b>Component Unit:</b>				
Economic Development Corporation	164,322	-	-	-
<b>Total Component Unit</b>	<b>\$ 164,322</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

General Revenues:  
Property Taxes  
Sales Taxes  
Franchise Taxes  
Hotel Taxes  
Investment Income  
Miscellaneous  
Transfers  
Total General Revenues & Transfers  
Change in Net Position  
Net position - beginning  
Net position - ending

The notes to the financial statements are an integral part of this financial statement.

<b>Net (Expense) Revenue and Changes in Net Position</b>			
<b>Primary Government</b>			<b>Component Unit</b>
<b>Governmental Activities</b>	<b>Business Activities</b>	<b>Total</b>	
\$ (452,958)	\$ -	\$ (452,958)	\$ -
(801,469)	-	(801,469)	-
(132,261)	-	(132,261)	-
(191,339)	-	(191,339)	-
(40,053)	-	(40,053)	-
174,046	-	174,046	-
<u>(1,444,034)</u>	<u>-</u>	<u>(1,444,034)</u>	<u>-</u>
-	(414,978)	(414,978)	-
-	(414,978)	(414,978)	-
<u>(1,444,034)</u>	<u>(414,978)</u>	<u>(1,859,012)</u>	<u>-</u>
-	-	-	(164,322)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (164,322)</u>
\$ 847,206	\$ -	\$ 847,206	\$ -
708,974	-	708,974	354,487
152,499	-	152,499	-
51,124	-	51,124	-
12,311	18,033	30,344	6,145
83,751	25,630	109,381	-
(151,708)	151,708	-	-
<u>1,704,157</u>	<u>195,371</u>	<u>1,899,528</u>	<u>360,632</u>
260,123	(219,607)	40,516	196,310
4,241,600	7,164,144	11,405,744	1,177,789
<u>\$ 4,501,723</u>	<u>\$ 6,944,537</u>	<u>\$ 11,446,260</u>	<u>\$ 1,374,099</u>

The notes to the financial statements are an integral part of this financial statement.

**CITY OF MOUNT VERNON, TEXAS  
BALANCE SHEET - GOVERNMENTAL FUNDS  
SEPTEMBER 30, 2021**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,136,173	\$ -	\$ -	\$ 1,136,173
Receivables (net of allowances for uncollectible)	197,956	4,568	-	202,524
Cash - Restricted	518,050	524,995	282,037	1,325,082
<b>Total Assets</b>	<u>1,852,179</u>	<u>529,563</u>	<u>282,037</u>	<u>2,663,779</u>
<b>LIABILITIES</b>				
Accounts payable	74,806	-	-	74,806
<b>Total Liabilities</b>	<u>74,806</u>	<u>-</u>	<u>-</u>	<u>74,806</u>
<b>DEFERRED INFLOW OF RESOURCES</b>				
Unavailable revenue-property taxes	361,480	4,567	-	366,047
<b>Total Deferred Inflow of Resources</b>	<u>361,480</u>	<u>4,567</u>	<u>-</u>	<u>366,047</u>
<b>FUND BALANCES</b>				
Nonspendable:				
Endowment	-	-	282,037	282,037
Restricted for:				
Debt	-	524,996	-	524,996
Court use	21,662	-	-	21,662
Hotel Tax Use	60,527	-	-	60,527
HOME program	7,680	-	-	7,680
Unassigned	1,326,024	-	-	1,326,024
<b>Total Fund Balances</b>	<u>1,415,893</u>	<u>524,996</u>	<u>282,037</u>	<u>2,222,926</u>
<b>Total Liabilities, Deferred Inflow of Resources, and Fund Balances</b>	<u>\$ 1,852,179</u>	<u>\$ 529,563</u>	<u>\$ 282,037</u>	<u>\$ 2,663,779</u>

The notes to the financial statements are an integral part of this financial statement.

**CITY OF MOUNT VERNON, TEXAS  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION  
SEPTEMBER 30, 2021**

Total fund balances - governmental funds balance sheet	\$ 2,222,926
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	5,773,369
Accumulated depreciation has not been included in the governmental fund financial statements.	(3,304,712)
Deferred inflow/outflow of resources for pension are not reported in the fund financial statements.	(106,977)
Revenues earned but not available within sixty days of the year end are not recognized as revenue on the fund financial statements	5,490
Accrued liabilities for compensated absences have not been reflected in the fund financial statements.	(12,592)
Net pension liability is not due and payable in the current period and, therefore, is not reported in the fund financial statements.	(22,442)
OPEB liability is not due and payable in the current period and therefore, is not reported in the fund financial statements.	(53,339)
Net position of governmental activities - statement of net position	<u>\$ 4,501,723</u>

The notes to the financial statements are an integral part of this financial statement.



**CITY OF MOUNT VERNON, TEXAS  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<b>General Fund</b>	<b>Debt Service Fund</b>	<b>Permanent Fund</b>	<b>Total Governmental Funds</b>
<b>REVENUE</b>				
Property Taxes	\$ 728,235	\$ 126,531	\$ -	\$ 854,766
Sales Tax Collected	708,974	-	-	708,974
Franchise Taxes	152,499	-	-	152,499
Licenses and Permits	53,182	-	-	53,182
Fines and Forfeitures	20,414	-	-	20,414
Hotel Tax	51,124	-	-	51,124
Charge for Services	544,089	-	-	544,089
Grant Revenue	301,211	-	-	301,211
Intergovernmental Revenues-state and federal	3,312	-	-	3,312
Investment Income	7,837	3,074	-	10,911
Miscellaneous	10,938	-	-	10,938
<b>Total Revenues</b>	<b>2,581,815</b>	<b>129,605</b>	<b>-</b>	<b>2,711,420</b>
<b>EXPENDITURES</b>				
Current:				
General Government	530,891	-	-	530,891
Public Safety	767,033	-	-	767,033
Public Services and Operations	146,684	-	-	146,684
Public Works	367,557	-	-	367,557
Parks and Recreation	17,662	-	-	17,662
Sanitation	359,574	-	-	359,574
Capital Outlay:				
Public Works	401,526	-	-	401,526
<b>Total Expenditures</b>	<b>2,590,927</b>	<b>-</b>	<b>-</b>	<b>2,590,927</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(9,112)</b>	<b>129,605</b>	<b>-</b>	<b>120,493</b>
<b>Other Revenues and Financing Sources (uses)</b>				
Transfers	9,000	(160,708)	-	(151,708)
<b>Total Other Financing Sources (uses)</b>	<b>81,805</b>	<b>(160,708)</b>	<b>-</b>	<b>(78,903)</b>
<b>Net Change in Fund Balances</b>	<b>72,693</b>	<b>(31,103)</b>	<b>-</b>	<b>41,590</b>
<b>Fund Balances, October 1</b>	<b>1,343,200</b>	<b>556,099</b>	<b>282,037</b>	<b>2,181,336</b>
<b>Fund Balances, September 30</b>	<b>\$ 1,415,893</b>	<b>\$ 524,996</b>	<b>\$ 282,037</b>	<b>\$ 2,222,926</b>

The notes to the financial statements are an integral part of this financial statement.

**CITY OF MOUNT VERNON, TEXAS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Net change in fund balances - total governmental funds	\$ 41,590
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	401,525
Depreciation expense on capital assets is reported in the government-wide statement of activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in the governmental funds.	(252,635)
Revenues earned but not available within sixty days of the year end are not recognized as revenue on the fund financial statements	(7,553)
Current year changes in pension expense do not require the use of current resources; therefore, are not reported as expenditures in governmental funds.	79,728
Current year changes in OPEB expense do not require the use of current resources; therefore, are not reported as expenditures in governmental funds.	(2,532)
Change in net position of governmental activities - statement of activities	<u>\$ 260,123</u>

The notes to the financial statements are an integral part of this financial statement.

**CITY OF MOUNT VERNON, TEXAS  
STATEMENT OF FUNDS NET POSITION  
PROPRIETARY FUNDS  
SEPTEMBER 30, 2021**

	<u>Water/Sewer Fund</u>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 1,702,941
Receivables (net of allowances for uncollectible)	158,729
Restricted cash and cash equivalents	<u>132,605</u>
Total Current Assets	<u>1,994,275</u>
Noncurrent Assets:	
Capital Assets:	
Land	118,127
Machinery & equipment	635,682
Infrastructure	15,063,535
Construction in progress	-
Less: accumulated depreciation	<u>(7,133,230)</u>
Total Capital Assets (net of accumulated depreciation)	<u>8,684,114</u>
Total Noncurrent Assets	<u>8,684,114</u>
<b>Total Assets</b>	<u><u>10,678,389</u></u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred outflow - pension	<u>78,886</u>
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts payable	9,197
Payables from restricted funds:	
Customer deposits	132,605
Accrued interest payable	6,091
Certificates of obligation - current	<u>262,154</u>
Total Current Liabilities	<u>410,047</u>
Noncurrent Liabilities:	
Compensated absences	16,174
Net pension liability	10,550
OPEB Liability	25,100
Certificates of obligation	<u>3,221,692</u>
Total Non-Current Liabilities	<u>3,273,516</u>
<b>Total Liabilities</b>	<u><u>3,683,563</u></u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflow - pension	<u>129,175</u>
<b>NET POSITION</b>	
Net investment in capital assets	5,200,268
Unrestricted	<u>1,744,269</u>
<b>Total Net Position</b>	<u><u>\$ 6,944,537</u></u>

The notes to the financial statements are an integral part of this financial statement.

**CITY OF MOUNT VERNON, TEXAS  
STATEMENT OF REVENUES, EXPENSES AND CHANGES  
IN NET POSITION - PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<b>Water/Sewer Fund</b>
<b>OPERATING REVENUES:</b>	
Charges for services-water	\$ 610,496
Charges for services-sewer	530,879
Assessment fees	216,865
Tap fees	26,400
Miscellaneous income	25,630
<b>Total Operating Revenues</b>	<u>1,410,270</u>
<b>OPERATING EXPENSES:</b>	
Personnel costs	408,408
Supplies and materials	198,747
Maintenance and repair	434,815
Utility services	68,443
Water purchases	88,950
Depreciation	500,303
<b>Total Operating Expenses</b>	<u>1,699,666</u>
<b>Operating Income (Loss)</b>	<u>(289,396)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>	
Interest expense	(91,728)
Bond issue costs	(8,224)
Investment income	18,033
<b>Total Non-Operating Revenues (Expenses)</b>	<u>(81,919)</u>
<b>Income before capital contributions and transfers</b>	(371,315)
<b>Transfers</b>	<u>151,708</u>
<b>Change in Net Position</b>	(219,607)
<b>Net position - Beginning, October 1</b>	<u>7,164,144</u>
<b>Net Position - Ending, September 30</b>	<u><u>\$ 6,944,537</u></u>

The notes to the financial statements are an integral part of this financial statement.

**CITY OF MOUNT VERNON, TEXAS  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<u>Water/Sewer Fund</u>
<b>Cash Flows from Operating Activities</b>	
Cash received from customers	\$ 1,362,713
Cash received from other sources	25,630
Cash paid to employees	(408,408)
Cash paid to suppliers	(789,901)
<b>Net cash provided by (used for) operating activities</b>	<u>190,034</u>
<b>Cash Flows from Noncapital Financing Activities</b>	
Transfers to/from other funds	151,708
Change in net pension liability	(39,402)
<b>Net Cash Provided by Non-capital Financing Activities</b>	<u>112,306</u>
<b>Cash Flows from Capital and Related Financing Activities</b>	
Acquisition and construction of capital assets	(72,548)
Principal payments on debt obligations	(247,586)
Interest and fiscal charges on debt	(107,684)
<b>Net cash provided by (used for) capital and related     financing activities</b>	<u>(427,818)</u>
<b>Cash Flows from Investing Activities</b>	
Interest income	18,033
<b>Net cash provided by (used for) investing activities</b>	<u>18,033</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	(107,445)
<b>Cash and Cash Equivalents at Beginning of Year</b>	1,942,991
<b>Cash and Cash Equivalents at End of Year</b>	<u>\$ 1,835,546</u>
<b>Reconciliation of operating income to net cash provided by (used for) operation activities</b>	
Operating income (loss)	\$ (289,396)
Adjustment to reconcile operating income to net provided by operating activities:	
Depreciation	500,303
<b>Change in Assets and Liabilities</b>	
(Increase) Decrease in receivables	(31,257)
Increase (decrease) in accounts payable	4,081
Increase (decrease) in customer deposits	9,330
Increase (decrease) in other liabilities	(3,027)
Total Adjustments	<u>479,430</u>
<b>Net cash provided by (used for) operating activities</b>	<u>\$ 190,034</u>

The notes to the financial statements are an integral part of this financial statement.

**CITY OF MOUNT VERNON, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Mount Vernon ("City") operates under a Council-Manager form of government with a City Council comprised of the Mayor & five Council Members. Some of the services provided are: public safety (police and fire protection), water distribution, and general administration.

The accounting and reporting policies of the City relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United States of America ("GAAP") applicable to state and local governments. Generally accepted accounting principles for local governments include principles prescribed by the Governmental Accounting Standards Board ("GASB"), the American Institute of Certified Public Accountants and by the Financial Accounting Standards Board, when applicable. The more significant accounting policies of the City are described below:

**1. Reporting Entity**

The City is a municipal corporation governed by an elected mayor and five-member council and has the authority to make decisions, appoint administrators and managers, and significantly influence operations. It also has the primary accountability for fiscal matters. Therefore, the City is a financial reporting entity as defined by GASB in its Statement No. 14, "The Financial Reporting Entity", as amended by GASB Statement No. 39 "Determining Whether Certain Organizations are Component Units".

Under GASB Statement No. 14, component units are organizations for which the City is financially accountable and all other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Financial accountability exists if the City appoints a voting majority of an organization's governing board and is either able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the City. The City may be financially accountable for governmental organizations with a separately elected governing board, a governing board appointed by another government, or a jointly appointed board that is fiscally dependent on the City. The financial statements of the component unit may be discretely presented in a separate column from the primary government or blended with the financial statements of the primary government. GASB Statement No. 39 added clarification to GASB Statement No. 14 by including entities which meet all three of the following requirements:

1. The economic resources received or held by the separate organization are entirely for the direct benefit of the primary government, its component units, or its constituents.
2. The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.
3. The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to other access, are significant to the primary government.

The financial statements of the following component unit has been "discretely presented" in the accompanying report because (i) their governing boards are not substantially the same as the governing body of the City, or (ii) the component unit provides services entirely or almost entirely to the citizenry and not the City.

**Discretely presented component units.** The City has one component unit, City of Mount Vernon Economic Development Corporation ("EDC"). The EDC was incorporated in 2010. The EDC is governed by a seven-member board appointed by and serving at the pleasure of the City Council. Thus, the EDC is legally separate, but due to the City appointing the voting majority of the EDC board, it is classified as a discretely presented component unit. The funding for EDC occurs by the City transferring 1/4 of sales tax collected by the City to the EDC. Adding the creation of the EDC to the resources currently available will more than double the current ability to assist economic development prospects. All of the EDC funding can be used for direct assistance to prospects and continued development of infrastructure. The nature and significance of the relationship between the primary government and the organization is such that exclusion would cause the City's financial statement to be misleading or incomplete.

In addition, GASB Statement No. 61 considers an organization that does not meet the financial accountability criteria may be included as a component unit if management's professional judgment determines it to be necessary and misleading if omitted. This evaluation includes consideration of whether a financial benefit or burden exists in the relationship between the entities. Management has not identified any additional organizations that fit this criteria.

**CITY OF MOUNT VERNON, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**2. Basis of Presentation, Basis of Accounting**

The basic financial statements are prepared in conformity with GAAP which requires the government-wide financial statements to be prepared using the accrual basis of accounting and the economic resources measurement focus. Government-wide financial statements do not provide information by fund, but distinguish between the City's governmental activities and business-type activities on the statement of net position and statement of activities. Significantly, the City's statement of net position include both noncurrent assets and noncurrent liabilities. In addition, the government-wide statement of activities reflects depreciation expense on the City's capital assets, including infrastructure.

In addition to the government-wide financial statements, the City has prepared fund financial statements, which use the modified accrual basis of accounting and the current financial resource measurement focus for the governmental funds. The accrual basis of accounting is utilized by proprietary funds. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Management's Discussion and Analysis provides an analytical overview of the City's financial activities. In addition, a budgetary comparison schedule is presented that compares the original adopted budget and final amended General Fund budget with actual results.

The City's basic financial statements include the accounts of all City operations. In evaluating how to define the City for financial reporting purposes, management has considered all entities for which the City is considered to be financially accountable. As required by GAAP, these financial statements present the City and its component unit, entities for which the City is considered to be financially accountable. The discretely presented component unit has been reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

The basic financial statements include both government-wide (based on the City as a whole) and fund financial statements. The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component unit. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely on fees and charges for support.

The government-wide statement of activities demonstrates the degree to which the direct expenses of a functional category (Public Safety, Public Works, Parks, etc.) or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or program. Program revenues include: a) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or program, b) grants and contributions that are restricted to meeting the operational requirements of a particular function or program, or c) grants and contributions that are restricted to meeting the capital requirements of a particular function or program. Taxes and other items not properly included among program revenues are reported instead as general revenues. Internally dedicated resources are also reported as general revenues rather than as program revenues.

The net cost (by function) is normally covered by general revenue (property and sales taxes, franchise taxes, and interest income).

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the funds financial statements. The major governmental funds are the general fund, debt service fund, and permanent fund. The major proprietary fund is the water and sewer fund. GASB Statement No. 34 set forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category for the governmental and proprietary combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements. The non-major funds are detailed in the combining section of the statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to the general rule are franchise fees and other charges between the City's water and wastewater function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

**CITY OF MOUNT VERNON, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and wastewater business-type fund are charges to customers for sales and services. The water and wastewater fund also recognize as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for business-type funds include the cost of sales and service, administrative expenses, and depreciation on assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

The government-wide focus is more on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The focus of the fund financial statements is on major individual funds of the governmental and proprietary categories. Each presentation provides valuable information that can be analyzed and compared to enhance the usefulness of the information.

**3. Measurement Focus, Basis of Accounting**

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund statements. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in total net position. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled water and sewer services, which are accrued. Expenses are recognized at the time the liability is incurred.

Governmental fund level financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available when they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due and payable shortly after year end as required by GASB Interpretation No. 6.

Ad valorem, franchise, and sales tax revenues recorded in the General Fund and ad valorem tax revenues recorded in the Debt Service Fund are recognized under the susceptible to accrual concept. Licenses and permits, charges for services, fines and forfeitures, contributions, and miscellaneous revenues are recorded as revenues when received in cash, as the resulting receivable is not measurable. Investment earnings are recorded as earned since they are measurable and available. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. Intergovernmental grant revenues are recognized when all eligibility requirements have been met.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following is a description of the major governmental funds of the City:

The **General Fund** is the operating fund of the City. This fund is used to account for all financial resources not accounted for in other funds. All general tax revenues and other receipts that are not restricted by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures, fixed charges and capital improvement costs that are not paid through other funds are paid from the General Fund.



**CITY OF MOUNT VERNON, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

The **Debt Service Fund** is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on long-term debt paid from taxes levied by the City.

The **Permanent Fund** is used to account for a memorial cash bequest to be used for maintenance of the City cemetery. Interest income earned each year is the only portion of this endowment that can be spent. The City issues a check to the cemetery board annually for the interest earned in the previous twelve months.

Proprietary funds are accounted for on a flow of economic resources measurement focus. The accounting objectives are a determination of net income, financial position, and changes in cash flows. All assets and liabilities associated with a proprietary fund's activities are included on its statement of net position.

Proprietary funds are financed and operated in a manner similar to a private business enterprise. The costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. Periodic determination of revenue earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability or purposes. The following is a description of the proprietary funds of the City:

The **Water and Sewer Fund** account for the operations of the water and sanitary sewer utilities which are self-supporting activities rendering services on a user-charge basis.

#### **4. Financial Statement Amounts**

##### **a. Cash and Cash Equivalents**

The City's cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The City pools cash from all fund types (excluding certain restricted assets that are considered cash and cash equivalents) to increase the amount of funds available for investment. Investments held by the City that have a remaining maturity of greater than one year from purchase are carried at fair value. Interest earnings are allocated to the respective funds based upon each fund's relative balance in the pool. Each fund may liquidate its equity in the pool on demand.

##### **b. Receivable and Payable Balances**

The City believes that sufficient detail of receivable and payable balances is provided in the financial statements to avoid the obscuring of significant components by aggregation.

Trade and property tax receivables are shown net of an allowance for uncollectible.

All legally authorized transfers are appropriately treated as transfers and are included in the results of operations of both governmental and proprietary funds. Non-recurring and non-routine transfers of equity between funds, for example, contribution of capital assets to a proprietary fund or transfers of residual balances of discontinued funds to other funds are accounted for as transfers.

##### **c. Restricted Assets**

Assets are reported as restricted when limitations on their use change the nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments, or are imposed by law through constitutional provisions or enabling legislation. Restricted assets in the governmental funds represent cash and cash equivalents and investments set aside for specific capital additions, as well as various bond covenants. Restricted assets in the proprietary funds represent cash and cash equivalents and investments set aside for repayment of deposits to utility customers, specific capital additions, and various bond covenants.

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Customer deposits received for the water and wastewater service are, by law, to be considered restricted assets. These activities are included within the Water and Sewer Funds.

**d. Capital Assets**

Capital assets, which include land, buildings, equipment, and improvements, purchased or acquired, are in the applicable governmental or business-like activities columns in the government-wide financial statements and proprietary fund types. The City defines capital assets as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical, if historical cost is not available. Contributed assets are recorded at fair market value as of the date donated. Additions, improvements, and capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest incurred during the construction phase of capital assets of business-like activities is included as part of the capitalized value of the assets constructed. There was no capitalized interest recorded for the current fiscal year.

Management elected not to retroactively report infrastructure assets within the scope of GASB Statement No. 34.

Capital assets are being depreciated using the straight-line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives</u>
Infrastructure	15 - 40
Buildings & Improvements	10 - 50
Machinery and Equipment	5 - 10

**e. Compensated Absences**

It is the City's policy to permit employees to accumulate earned but unused vacation, overtime not paid (comp time), personal days, and sick pay benefits. All vacation and comp time is accrued at the close of the fiscal year in the government-wide and proprietary fund financial statements. An employee's sick pay accrual does not begin until they have been employed with the City for ten years and a maximum of 480 hours is accrued.

**f. Pensions**

In government-wide financial statements, retirement plans (pension) are required to be recognized and disclosed using the accrual basis of accounting, regardless of the amount recognized as pension expenditures on the governmental fund statements, which use the modified accrual basis of accounting.

In general, the City recognizes a net pension liability, which represents the City's proportionate share of the excess of the total pension liability over the fiduciary net position of the pension reflected in the actuarial report provided by the Texas Municipal Retirement System ("TMRS"). The net pension liability is measured as of December 31, 2020. Changes in the net pension liability are recorded as pension expense or as deferred inflows of resources or deferred outflows of resources depending on the nature of the change. The changes in net pension liability that are recorded as deferred inflows of resources or deferred outflows of resources (that arise from changes in actuarial assumptions or other inputs and differences between expected or actual experience) will be amortized over the weighted average remaining service life of all participants and are recorded as a component of pension expense beginning with the period in which they are incurred.

For purposes of measuring the net pension liability and deferred inflows/outflows of resources relating to pension expense, information about the fiduciary net position of the City's pension plan with TMRS and additions to, or deductions from, the plan's fiduciary net position have been determined on the same basis as they are reported by TMRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

Projected earnings on pension investments are recognized as a component of pension expense. Differences between projected and actual investment earnings are reported as deferred inflows of resources or deferred outflows of resources and will be amortized as a component of pension expense on a closed basis over a five-year period beginning with the period in which the difference occurred. Each subsequent year will incorporate an additional closed five-year period of recognition.

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**g. Long-term Obligations**

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method and netted with the long term obligations in the liabilities. The City has compared this method to the effective interest method and found the difference between the two methods to be immaterial. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed during the year they are incurred in accordance with GASB Statement No. 65.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financial sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**h. Deferred Outflows/Inflows of Resources**

In addition to assets, the fund balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expenses/expenditures) until then. The City has one item that is reportable in the Government-wide Statement of Net Position: outflows from changes in net pension liability. This outflow of resources is also reported in the proprietary fund financial statements.

In addition to liabilities, the fund balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of a net position that applies to that time. The City has only one type of deferred inflow of resources in the governmental fund financial statement. Deferred revenue from property taxes is deferred and recognized as an inflow of resources in the period that the amounts become available. There is one type of deferred inflow of resources in the Government-wide Statement of Net Position; inflows of changes in net pension liability. This inflow of resources is also reported in the proprietary fund financial statements.

**i. Fund Balance Policies**

In the fund financial statements, governmental funds report fund balance as nonspendable, restricted, committed, assigned, or unassigned based primarily on the extent to which the City is bound to honor constraints on how specific amounts can be spent.

- **Nonspendable fund balance** - includes the portion of net resources that cannot be spent because of their form (i.e. inventory, long-term loans, or prepaids) or because they must remain intact such as the principal of an endowment.
- **Restricted fund balance** - includes the portion of net resources on which limitations are imposed by creditors, grantors, contributors, or by laws or regulations of other governments (i.e. externally imposed limitations). Amounts can be spent only for the specific purposes stipulated by external resource providers or as allowed by law through constitutional provisions or enabling legislation. Examples include grant awards and bond proceeds.
- **Committed fund balance** - includes the portion of net resources for which the City Council has imposed limitations of use. Amounts that can be used only for the specific purposes determined by a resolution of the City Council. Commitments may be changed or lifted only by a resolution of the City Council. The resolution must be approved before the end of the fiscal year in which the commitment will be reflected on the financial statements.
- **Assigned fund balance** - includes the portion of net resources for which an *intended* use has been established by the City Council, or the City Administrator authorized to do so by the City Council. Assignments of fund balances are much less formal than commitments and do not require formal action for their imposition or removal. In governmental funds, other than the general fund, assigned fund balance represents the amount that is not restricted or committed, which indicates that resources are, at a minimum, intended to be used for the purpose of that fund.

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- **Unassigned fund balance** - includes the amounts in the general fund in excess of what can properly be classified in one of the other four categories of fund balance. It is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose. Negative residual amounts for all other governmental funds are reported in this classification.

It is the desire of the City to maintain adequate general fund unassigned fund balance to maintain liquidity and in anticipation of economic downturns or natural disasters. The City Council has adopted a financial standard to maintain a General Fund unassigned fund balance of 16.67% of total General Fund expenditures. The City is currently in compliance with this policy.

**j. Net Position Flow Assumption**

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider the restricted net position to have been depleted before unrestricted net position is applied.

**k. Fund Balance Flow Assumption**

It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of the unrestricted fund balance. Further, when the components of the unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**l. Comparative Data/Reclassification**

Comparative data for the current year to budget have been presented in the supplementary section of the financial statements in order to provide an understanding of budget to actual. Also, certain amounts presented in the prior year data may have been reclassified in order to be consistent with the current year's presentation.

**m. Interfund Activity**

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consideration. Services provided, deemed to be market or near market rates, are treated as revenues and expenditures or expenses. Reimbursements occur when one fund incurs a cost, charges an appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net position. The government did not have any Internal Balances at fiscal year end.

**n. Use of Estimates**

The preparation of financial statements in conformity with GAAP requires the use of management's estimates.

**o. Program Revenues**

Certain revenues such as charges for services are included in program revenues.

**p. Program Expenditures**

Certain indirect costs such as administrative costs are included in the program expenditures reported for individual functional activities.

**CITY OF MOUNT VERNON, TEXAS  
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**B. COMPLIANCE AND ACCOUNTABILITY**

**1. Finance-Related Legal and Contractual Provisions**

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures," violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations.

<u>Violation</u>	<u>Action Taken</u>
None reported	n/a

**2. Deficit Fund Balance or Fund Net Position of Individual Funds**

Following are funds having deficit fund balances or fund net position at year end, if any, along with remarks which address such deficits:

<u>Fund Name</u>	<u>Deficit Amount</u>
None reported	n/a

**3. Budgets and Budgetary Accounting**

The City adopts an "appropriated budget" of the General Fund on the modified accrual basis of accounting by department. The City is required to present the adopted and final amended budgeted revenues and expenditures. The City compares the budget to actual revenues and expenditures as a management control during the year.

The following procedures are followed in establishing the budgetary data:

- No later than the first City Council meeting each August, the City Administrator submits to the City Council a proposed budget for the fiscal year commencing October 1. The operating budget includes proposed expenditures and the means of financing them.
- Public hearings are conducted to obtain taxpayer comments.
- Prior to September 30, the budget is legally enacted through passage of an ordinance. If the Council takes no action on or prior to such day, the budget, as submitted by the City Administrator, shall be deemed to have been adopted by the City Council.
- According to the Local Government Code for General Law a city's total estimated expenditures of the General Fund are to be budgeted.
- The level of control (the level at which expenditures may not exceed budget) is the fund level. The City Administrator is authorized to approve a transfer of budgeted amounts within departments; however, any revisions that alter the total of any fund must be approved by the City Council.

**C. CASH AND INVESTMENTS**

The City's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the City's agent bank approved pledged securities in an amount sufficient to protect the City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository banks' dollar amount of Federal Deposit Insurance Corporation ("FDIC") Insurance.

**Cash Deposits**

At September 30, 2021, the carrying amount of the City's deposits (cash, certificates of deposit, and interest-bearing savings accounts included in temporary investments) was \$5,612,223 and the bank balance was \$5,775,361. The City's cash deposits at September 30, 2021 and during the year ended September 30, 2021 were entirely covered by FDIC insurance or by pledged collateral held by the City's agent bank in the City's name. The amount of deposits covered by collateralized securities was \$5,612,223. Cash and investments as of September 30, 2021 consist of and are classified in the accompanying financial statements as follows:

**CITY OF MOUNT VERNON, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
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**Statement of net position:**

**Primary Government**

Cash and cash equivalents	\$ 2,839,114
Restricted assets - cash & cash equivalents	1,457,687
Total cash and cash equivalents	<u>\$ 4,296,801</u>

**Governmental - Restricted cash**

Municipal Court - technology, building security	\$ 21,661
Debt Service	524,996
Hotel	60,527
Endowment funds	282,037
Grant funds	428,181
HOME program	7,680
	<u>\$ 1,325,082</u>

**Business-type - Restricted cash**

Utility Deposits	132,605
Total Restricted Cash	<u>\$ 1,457,687</u>

**Investments:**

The Public Funds Investment Act ("Act") (Government Code Chapter 2256) requires the City to have an independent auditor perform test procedures related to investment practices as provided by the Act. The City is in substantial compliance with the requirements of the Act and with local policies.

**Investment Accounting Policy**

The investment program's foremost objective is the safety of principal by seeking to ensure the preservation of capital in the portfolio and to mitigate credit risk and interest rate risk.

The City has options for investments of City funds: certificates of deposits that are issued by a bank organized under Texas law, the laws of another state, or federal law, that has its main office or a branch office in Texas, or by a savings and loan association or a savings bank organized under Texas law, the laws of another state, or federal law, that has a main office in Texas and that is guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or secured by obligations in a manner and amount provided by law for deposits of the City.

Local government investment pools, which meet the requirement of Chapter 2256.016 of the Public Funds Investment Act, are rated no lower than AAA or an equivalent rating by at least one nationally recognized rating service, and seek to maintain a \$1.00 net asset value and are authorized by resolution of the City Council.

**Investment in State Investment Pools**

The City is a voluntary participant in LoneStar Investment Pool ("Lone Star"). Lone Star is a subsidiary of First Public, LLC. Lone Star limits investments only to those allowed by the Public Funds Investment Act. This type of investment pool uses amortized costs rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in these pools is the same as the value of the shares in each pool. The Texas Local Government Investment Pool is organized in conformity with the Interposal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code. The Pool is governed by an Advisory Board composed equally of participants in the Pool and other persons who do not have a business relationship with the Pool who are qualified to advise the Pool.

**Disclosure relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by investing mainly in investment pools which purchase a combination of shorter term investments with an average maturity of less than 60 days thus reducing the interest rate risk. Currently, the City does not have any investments inherent to interest rate risk.

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As of September 30, 2021, the City had the following investments:

<u>Investment Type</u>	<u>Amount</u>	<u>Weighted Average Maturity</u>
Lone Star Investment Pool	\$ 111,143	78

**Custodial Credit Risk**

To control custody and safekeeping risk, state law and the City's adopted investment policy require collateral for all time and demand deposits, as well as collateral for repurchase agreements, be transferred delivery versus payment and held by an independent party approved by the City and held in the City's name. The custodian is required to provide original safekeeping of receipts and monthly reporting of positions with position descriptions including market value. Repurchase agreements and deposits must be collateralized to 100% and be executed under written agreements. Depository agreements are executed under agreements.

The City strives to minimize credit risk, the risk of loss due to the failure of the issuer or backer of the investment by limiting investment to the safest types of investments, pre-qualifying the financial institutions in which the City will do business, and diversifying the investment portfolio so that potential losses on individual issuers will be minimized.

**D. PROPERTY TAXES**

Property tax is levied each October 1 on the assessed value listed as of the prior January 1 for all real and personal property located in the City. Assessed value represents the appraisal value less applicable exemptions authorized by the City Council. The Appraisal Board of Review establishes appraised values at 100% for estimated market value. A tax lien attaches to the property on January 1 of each year to secure the payment of all taxes, penalties, and interest ultimately imposed for the year on that property, whether or not the taxes are imposed in the year the lien attaches.

Revenues are recognized as the related ad valorem taxes are collected. Additional delinquent property taxes estimated to be collectible within sixty days following the close of the fiscal year have been recognized as revenue at the fund level.

In Texas, county-wide central appraisal districts are required under the Property Tax Code to assess all property within the appraisal district on the basis of 100% of its market value and are prohibited from applying any assessment ratios.

The value of property within the appraisal district must be reviewed every five years; however, the City may, at its own expense, require annual reviews of appraised values. The City may challenge appraised values established by the appraisal district through various appeals, and, if necessary, take legal action. Under this legislation, the City continues to set tax rates on City property. However, if the effective tax rate, including tax rates for bonds and other contractual obligations, adjusted for new improvements, exceeds the rate for the previous year by more than 8%, qualified voters of the City may petition for an election to determine whether to limit the tax rate to no more than 8% above the tax rate of the previous year.

The City's 2021 ad valorem tax rate of \$0.604382 is in compliance with the rate limitation.

**CITY OF MOUNT VERNON, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**E. RECEIVABLES**

Receivables as of year-end for the City's individual major funds, including the applicable allowances for uncollectible accounts, are as follows:

	General	Proprietary	Debt Service	Total
Receivables				
Taxes	\$ 161,159	\$ -	\$ 7,787	\$ 168,946
Warrants	366,794	-	-	366,794
Fees and Charges	-	158,729	-	158,729
Gross Receivables	527,953	158,729	7,787	694,469
Less: Allowance for Uncollectible	(329,997)	-	(3,219)	(333,216)
Total Net Receivables	<u>\$ 197,956</u>	<u>\$ 158,729</u>	<u>\$ 4,568</u>	<u>\$ 361,253</u>

**F. CAPITAL ASSETS**

Capital asset activity for the period ended September 30, 2021 was as follows:

	Beginning Balances	Additions	Transfers/ Decreases	Ending Balances
<b>Governmental Activities:</b>				
Capital assets, not being depreciated				
Land	\$ 174,582	\$ -	\$ -	\$ 174,582
Construction in progress	-	-	-	-
Total capital assets, not being depreciated	174,582	-	-	174,582
Capital assets, being depreciated:				
Buildings and improvements	345,012	-	-	345,012
Infrastructure	3,549,369	269,986	-	3,819,355
Machinery & equipment	1,302,880	131,540	-	1,434,420
Total capital assets being depreciated	5,197,261	401,526	-	5,598,787
Less accumulated depreciation for:				
Buildings & improvements	(345,012)	(11,539)	-	(356,551)
Infrastructure	(1,629,573)	(162,111)	-	(1,791,684)
Machinery & equipment	(1,077,493)	(78,986)	-	(1,156,479)
Total accumulated depreciation	(3,052,078)	(252,636)	-	(3,304,714)
Total capital assets, being depreciated, net	2,145,183	148,890	-	2,294,073
Governmental activities capital assets, net	<u>\$ 2,319,765</u>	<u>\$ 148,890</u>	<u>\$ -</u>	<u>\$ 2,468,655</u>



**CITY OF MOUNT VERNON, TEXAS**  
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	Beginning Balances	Additions	Transfers/ Decreases	Ending Balances
<b>Business-type Activities:</b>				
<b>Water/Sewer/Sanitation</b>				
Capital assets, not being depreciated				
Land	\$ 118,127	\$ -	\$ -	\$ 118,127
Construction in Progress	-	-	-	-
Total capital assets, not being depreciated	118,127	-	-	118,127
Capital assets, being depreciated:				
Infrastructure	14,990,987	72,546	-	15,063,533
Machinery & equipment	635,681	-	-	635,681
Total capital assets being depreciated	15,626,668	72,546	-	15,699,214
Less accumulated depreciation for:				
Infrastructure	(6,494,534)	(482,262)	-	(6,976,796)
Machinery & equipment	(138,392)	(18,039)	-	(156,431)
Total accumulated depreciation	(6,632,926)	(500,301)	-	(7,133,227)
Total capital assets, being depreciated, net	8,993,742	(427,755)	-	8,565,987
Business-type activities capital assets, net	\$ 9,111,869	\$ (427,755)	\$ -	\$ 8,684,114

**F. CAPITAL ASSETS (continued)**

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:		
General Government		\$ 8,076
Parks and Recreation		22,821
Public Safety		37,748
Public Services and Operations		6,176
Public Works, including depreciation of general infrastructure assets		177,815
Total depreciation expense - governmental activity		<u>\$ 252,636</u>
Business-type activities:		
Water and Sewer		<u>\$ 500,301</u>

**G. LONG-TERM OBLIGATIONS**

A summary of long-term debt transactions, including the current portion, for the year ended September 30, 2021 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
Compensated absences	\$ 33,932	\$ -	\$ -	\$ 33,932	\$ 33,982
Net OPEB liability	58,018	-	(4,679)	53,339	-
Net pension liability	194,142	-	(171,700)	22,442	-
TOTAL	<u>\$ 286,092</u>	<u>\$ -</u>	<u>\$ (176,379)</u>	<u>\$ 109,713</u>	<u>\$ 33,982</u>
<b>Business-type Activities</b>					
Water & Sewer					
Certificate of obligations	\$ 3,731,432	\$ 3,346,000	\$ (3,593,586)	\$ 3,483,846	\$ 247,154
Total Bonds Payable	3,731,432	3,346,000	(3,593,586)	3,483,846	247,154
Compensated absences	16,174	-	-	16,174	16,174
Net OPEB liability	27,303	-	(2,203)	25,100	-
Net pension liability	94,178	-	(83,628)	10,550	-
TOTAL	<u>\$ 3,869,087</u>	<u>\$ 3,346,000</u>	<u>\$ (3,679,417)</u>	<u>\$ 3,535,670</u>	<u>\$ 263,328</u>

**CITY OF MOUNT VERNON, TEXAS  
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**Changes in Water Sewer Long-Term Debt**

Description	Interest Rate Payable	Amounts Original Issue	Amounts Outstanding September 30,			Amounts Outstanding September 30, 2021	Due Within One Year
			2020	Issued	Retired		
Series 2012	2.71%	\$ 3,820,000	\$ 3,001,432	\$ (3,001,432)	\$ (3,001,432)	\$ -	\$ -
Series 2013	0.00% to 2.82%	525,000	400,000	-	(15,000)	385,000	15,000
Series 2018	2.75%	550,000	330,000	-	(330,000)	-	-
Series 2021	2.00%	3,346,000	-	3,346,000	(247,154)	3,098,846	247,154
		<u>\$ 8,241,000</u>	<u>\$ 3,731,432</u>	<u>\$ 344,568</u>	<u>\$ (3,593,586)</u>	<u>\$ 3,483,846</u>	<u>\$ 262,154</u>

**Debt service requirements are as follows:**

Year Ending September 30:	Total		
	Principal	Interest	Requirements
2022	\$ 262,154	\$ 73,094	\$ 335,248
2023	262,154	67,817	329,971
2024	152,154	62,657	214,811
2025	152,154	59,426	211,580
2026	152,154	56,323	208,477
2027 to 2031	760,770	234,816	995,586
2032 to 2036	785,770	154,593	940,363
2037 to 2041	790,770	71,563	862,333
Thereafter	165,766	4,866	170,632
Totals	<u>\$ 3,483,846</u>	<u>\$ 785,155</u>	<u>\$ 4,269,001</u>

The \$3,820,000 Combination Tax and Surplus Revenue Certification of Obligation, Series 2012 was issued for the purpose of renovation and improvements costs to a lift station, sewer lines, and related sewer system improvements and the professional services in connection. This debt has an interest rates of 2.71% over the life of the bonds. Debt obligations are to be paid from the collection of ad valorem taxes and net revenues of the water/sewer system. This obligation was refunded during the 2021 fiscal year.

The \$525,000 Combination Tax and Surplus Revenue Certification of Obligation, Series 2013 was issued for the purpose of wastewater infrastructure improvements. This debt has incremental interest rates of 0.00% - 2.82% over the life of the bond of 30 years. Debt obligations are to be paid from the collection of ad valorem taxes and net revenue of the water/sewer system.

The \$550,000 Combination Tax and Surplus Revenue Certification of Obligation, Series 2018 was issued for the purpose of wastewater infrastructure improvements. This debt has an interest rates of 2.75% over the life of the bond of 30 years. Debt obligations are to be paid from the collection of ad valorem taxes and net revenue of the water/sewer system. This obligation was refunded during the 2021 fiscal year.

The \$3,346,000 City of Mount Vernon, Texas, General Obligation Refunding Bonds, Series 2021 were issued September 1, 2021 for the purpose of refunding past debt obligations, and paying the costs of issuance associated with the issuance of the bonds. The debt has an interest rate of 2.00% over the life of the bonds.

**H. COMPENSATED ABSENCES**

Compensated absences represent the estimated liability for employees' accrued compensatory time and vacation leave which employees are entitled to be paid upon termination of employment if all requirements are met as stated in the personnel manual adopted by City Council. The retirement of this liability is typically paid from the General Fund and the Proprietary Funds based on the assignment of an employee at termination.

**CITY OF MOUNT VERNON, TEXAS  
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**I. PENSION PLAN**

**1. Plan Description**

The City participates as one of 872 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System ("TMRS"). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code ("TMRS Act") as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS' defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report ("CAFR") that can be obtained at [www.tMrs.com](http://www.tMrs.com).

All eligible employees of the City are required to participate in TMRS.

**2. Benefits Provided**

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the City Council, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits, with interest, were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

*Employees covered by benefit terms:*

At the December 31, 2020 valuation and measurement date, the following employees were covered by the benefit terms:

	Plan Year	
	2020	2019
Inactive employees or beneficiaries currently receiving benefits	16	17
Inactive employees entitled to but not yet receiving benefits	17	15
Active employees	22	24
<b>Total</b>	<b>55</b>	<b>56</b>

**3. Contributions**

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the City Council. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal ("EAN") actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City were 11.40% and 11.39% in calendar years 2020 and 2021, respectively. The City's contributions to TMRS for the fiscal year ended September 30, 2021 were \$112,729 and were equal to the required contributions.

**CITY OF MOUNT VERNON, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**4. Net Pension Liability**

The City's Net Pension Liability ("NPL") was measured as of December 31, 2020, and the Total Pension Liability ("TPL") used to calculate the NPL was determined by an actuarial valuation as of that date.

**Actuarial assumptions:**

The TPL in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%
Overall payroll growth	3.50% to 11.50% including inflation
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Salary increases are estimated using 2.75% per year representing the expected yearly increase in total payroll. Service retirees and beneficiary mortality rates used in calculating the actuarial liability and the retirement contribution rate are calculated using gender-distinct 2019 municipal retirees of Texas mortality tables. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements. Based on the size of the city, rates are multiplied by an additional factor of 96.0%. Mortality rates for disabled retirees were calculated using mortality tables for healthy retirees with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate is applied to reflect the impairment of younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

Actuarial assumptions used in the December 31, 2020 valuation were based on the results of actuarial experience studies. The experience study in TMRS was for the period of December 31, 2014 through December 31, 2018.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focus is on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2020 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return (Arithmetic)</u>
Global Equity	30.0%	5.30%
Core Fixed Income	10.0%	1.25%
Non-Core Fixed Income	20.0%	4.14%
Real Return	10.0%	3.85%
Real Estate	10.0%	4.00%
Absolute Return	10.0%	3.48%
Private Equity	10.0%	7.75%
	<u>100.0%</u>	

**CITY OF MOUNT VERNON, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**Discount Rate**

The discount rate used to measure the TPL was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

**Changes in the Net pension Liability**

	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a) - (b)</b>
<b>Balance at December 31, 2019</b>	<b>\$ 4,080,443</b>	<b>\$ 3,792,123</b>	<b>\$ 288,320</b>
Changes for the year:			
Service cost	151,193	-	151,193
Interest (on the total pension liability)	274,716	-	274,716
Difference between expected and actual experience	(219,010)	-	(219,010)
Changes of assumptions	-	-	-
Benefit payments, including refunds of employee contributions	(172,344)	(172,344)	-
Contributions - employer	-	109,365	(109,365)
Contributions - employee	-	67,154	(67,154)
Net investment income	-	287,643	(287,643)
Administrative expense	-	(1,863)	1,863
Other	-	(72)	72
Net changes	34,555	289,883	(255,328)
<b>Balance at December 31, 2020</b>	<b>\$ 4,114,998</b>	<b>\$ 4,082,006</b>	<b>\$ 32,992</b>

**Sensitivity of the net position liability to changes in the discount rate**

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

<b>1% Decrease 5.75%</b>	<b>Current Single Rate Assumption 6.75%</b>	<b>1% Increase 7.75%</b>
<b>\$ 658,949</b>	<b>\$ 32,992</b>	<b>\$ (474,675)</b>

**Pension Plan Fiduciary Net Position**

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the internet at [www.tmr.org](http://www.tmr.org).

**5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended September 30, 2021, the City recognized pension expense of (\$6,580).

**CITY OF MOUNT VERNON, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<b>Deferred Outflow of Resources</b>	<b>Deferred Inflow of Resources</b>
Differences between expected and actual economic experience	\$ -	\$ 139,344
Changes in actuarial assumptions	5,035	-
Difference between projected and actual investment earnings	-	107,009
Contributions subsequent to the measurement date of December 31, 2020	86,671	-
	<u>\$ 91,706</u>	<u>\$ 246,353</u>

\$86,671 reported as deferred outflows of resources related to pension resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the fiscal year ending September 30, 2021. Other amounts reported as deferred outflows and inflows of resources related to pension will be recognized in pension expense as follows:

Net deferred outflows (inflows) of resources:		
December 31,		
2021	\$	(103,828)
2022		(68,242)
2023		(62,914)
2024		(6,334)
2025		-
Thereafter		-
Total		<u>\$ (241,318)</u>

#### **6. Group-term Life Insurance**

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the TMRS, known as the Supplemental Death Benefits Fund ("SDBF"). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1, of any year, to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for \$7,500; this coverage is an "other postemployment benefit", or OPEB.

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

#### **Total OPEB Liability**

The City of Mount Vernon's total OPEB liability of \$78,439 was measured as of December 31, 2020, and was determined by an actuarial valuation as of that date.

The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions and other inputs applied to all periods included in the measurement, unless otherwise specified:

**CITY OF MOUNT VERNON, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Inflation	2.50%
Salary increases	3.50% to 11.5% including inflation
Discount rate*	2.00%

\* The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA index" rate as of December 31, 2020.

Mortality rates - service retirees:

2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.

Mortality rates - disabled retirees:

2019 Municipal Retirees of Texas Mortality Tables with a 4 year set-forward for males and a 3 year set forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions used in the December 31, 2019 valuation were based on the results of an actuarial experience study for the period December 31, 2014 to December 31, 2018.

**Membership**

Number of:

-Inactive employees currently receiving benefits	8
-Inactive employees entitled to but not yet receiving benefits	2
-Active employees	22
<b>Total</b>	<b><u>32</u></b>

**Changes in the Total OPEB Liability:**

<b>Total OPEB Liability - beginning of year</b>	<b>\$ 85,321</b>
Changes for the year:	
Service costs	4,509
Interest on total OPEB liability	2,395
Changes in benefit terms	-
Differences between expected and actual experience	(22,764)
Changes in assumptions or other inputs	9,937
Benefit payments	(959)
<b>Total OPEB Liability - end of year</b>	<b><u>\$ 78,439</u></b>

**CITY OF MOUNT VERNON, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

The following presents the Total OPEB Liability of the City of Mount Vernon, Texas, as well as what the City's Total OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.00 percent) or 1-percentage-point higher (3.00%) than the current discount rate.

	<b>1% Decrease (1.00%)</b>	<b>Current Discount (2.00)</b>	<b>1% Increase (3.00%)</b>
Total OPEB Liability	\$ 95,003	\$ 78,439	\$ 65,619

**Deferred (Inflows)/Outflows of Resources:**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between expected and actual experience	\$ -	\$ 20,104
Changes in assumptions and other inputs	14,541	-
Contributions made subsequent to measurement date	2,944	-
Total	<u>\$ 17,485</u>	<u>\$ 20,104</u>

Amounts reported as deferred outflows of resources and deferred inflow of resources related to OPEB will be recognized in OPEB expense as follows:

	<b>Net Deferred Outflows (Inflows) of Resources</b>
2021	\$ (1,113)
2022	(1,630)
2023	(1,345)
2024	(1,475)
2025	-
Thereafter	-
Total	<u>\$ (5,563)</u>



**CITY OF MOUNT VERNON, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**J. HEALTH CARE COVERAGE**

During the year ended September 30, 2020, employees of the City were covered by a health insurance plan with the Texas Municipal League (TML). The contract between the City and TML is renewable October 1 of each fiscal year and the terms of coverage and premium costs are included in the contractual provision. For the current fiscal year, the City paid premium costs of approximately \$700 for each eligible employee.

**K. INSURANCE COVERAGE**

In accordance with state statute, the City was protected against unanticipated catastrophic individual or aggregate loss by stop-loss coverage carried through Texas Municipal League, a commercial insurer licensed or eligible to do business in Texas in accordance with the Texas Insurance Code. Stop-loss coverage was in effect for individual claims up to \$125,000 and for aggregate loss. According to the latest actuarial opinion dated October 1, 2020, the unfunded claim benefit obligation included no reported claims that were unpaid and no estimated claims incurred, but not reported.

**L. RISK MANAGEMENT**

The City is exposed to various risks of loss related to torts, theft, damage or destruction of assets, errors and omissions, injuries to employees, and natural disasters. The City had general liability coverage at a cost that is considered to be economically justifiable by joining together with other governmental entities in the State as a member of the Texas Municipal League Intergovernmental Risk Pool ("TML"). TML is a self-funded pool operating as a common risk management and insurance program. The City pays an annual premium to TML for its above insurance coverage. The agreement for the formation of TML provides that TML will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of acceptable risk levels; however, each category of coverage has its own level of reimbursement. The City continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years.

**M. LITIGATION**

Currently, management is unaware of significant pending litigation against the City.

**N. TRANSFERS**

Transfers between funds during the year were as follows:

Business-type activities:	
Utility Fund	\$ (151,708)
<b>Total</b>	<b>\$ (151,708)</b>
Governmental activities:	
Debt Service Fund	\$ 72,900
General Fund	\$ (119,995)
Grant Fund	\$ 187,986
Equipment Fund	11,817
<b>Total</b>	<b>\$ 152,708</b>

**O. SUBSEQUENT EVENTS**

The City has evaluated all events or transactions that occurred after September 30, 2020 up through December 9, 2021, the date the financial statements were available to be issued. Management noted no subsequent events requiring disclosure.

**P.** On July 2, 2021, the City was awarded American Rescue Plan Act Coronavirus Local Fiscal Recovery Funds (CLFRF) totaling \$678,437.93. Of this amount, \$339,218.97 was received during the fiscal year. None of these funds were expended during the fiscal year, and have been recorded as a deferred income item as of September 30, 2021.

**CITY OF MOUNT VERNON, TEXAS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**Q. CITY OF MOUNT VERNON ECONOMIC DEVELOPMENT CORPORATION**

In accordance with GASB Statement No. 14, the Financial Reporting Entity, as amended by GASB Statement No. 39, the City of Mount Vernon Economic Development Corporation ("EDC") is a discretely presented component unit on the combined financial statements. The EDC is governed by a seven-member board appointed and serving at the pleasure of the City Council. The funding for EDC occurs by the City transferring 1/4 sales tax revenues collected by the City. The purpose for which the EDC is organized and may issue or incur bonds or other obligations on behalf of the City for the promotion and development of commercial, industrial and manufacturing enterprises, promotion and development and expansion of businesses enterprises, and to promote and encourage employment and public welfare.

**2. Financial Statement Amounts**

**1. Stewardship, Compliance, and Accountability**

**a. Finance-related Legal and Contractual Provisions**

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures", violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations.

<u>Violation</u>	<u>Actions Taken</u>
None	n/a

**b. Deficit Fund Balance of Fund Net Position of Individual Funds**

Following are funds having deficit fund balances or fund net position at fiscal year-end, if any, along with remarks which address such deficits:

<u>Violation</u>	<u>Actions Taken</u>
None	n/a

**a. Deposits and Investments**

Cash and cash equivalents, as of September 30, 2021, consist of and are classified in the accompanying financial statements as follows:

<b>Statement of net position - unrestricted cash</b>	
Total - Cash and cash equivalents	<u>\$ 1,315,422</u>

All bank balances were covered by FDIC or by collateral held by a third-party custodian.

**b. Receivables**

Receivables as of fiscal year-end for the EDC were \$58,677, representing sales tax owed from the City. Receivables were collected after year-end; therefore, no allowance for uncollectible accounts have been recorded.

**c. Litigation**

Management is not aware of any pending or threatened litigation involving the EDC.

**e. Subsequent Events**

EDC has evaluated all events or transactions that occurred after September 30, 2021 up through December 9, 2021 the date the financial statements were available to be issued. During this period, management was unaware of any subsequent events requiring disclosure.



DRAFT

**REQUIRED SUPPLEMENTARY INFORMATION**

DRAFT

**CITY OF MOUNT VERNON, TEXAS  
REQUIRED SUPPLEMENTARY INFORMATION  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

**SCHEDULE OF CONTRIBUTIONS  
LAST SEVEN FISCAL YEARS (UNAUDITED)**

	12/31/2018	12/31/2019	12/31/2020		
Actuarially determined contribution	\$ 108,364	\$ 108,364	\$ 112,729		
Contributions in relation to the actuarially determined contribution	\$ 108,364	\$ 108,364	\$ 112,729		
Contributions deficiency (excess)	\$ -	\$ -	\$ -		
Covered employee payroll	\$ 904,223	\$ 980,823	\$ 959,346		
Contributions as a percentage of covered employee payroll	11.98%	11.05%	11.75%		
	12/31/2017	12/31/2016	12/31/2015	12/31/2014	12/31/2013
Actuarially determined contribution	\$ 85,194	\$ 83,684	\$ 79,427	\$ 84,784	\$ 81,104
Contributions in relation to the actuarially determined contribution	\$ 85,194	\$ 83,684	\$ 79,427	\$ 84,784	\$ 81,104
Contributions deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered employee payroll	\$ 836,054	\$ 821,236	\$ 779,460	\$ 786,496	\$ 785,890
Contributions as a percentage of covered employee payroll	10.19%	10.19%	10.19%	10.78%	10.32%

**NOTES TO SCHEDULE OF CONTRIBUTIONS**

**Valuation Date:**

Notes Actuarially determined contribution rates are calculated as of December 31 and become effective in January, 13 months later.

**Methods and Assumptions Used to Determine Contribution Rates:**

Actuarial Cost Method Entry Age Normal  
 Amortization Method Level Percentage of Payroll, Closed  
 Remaining Amortization Period 25 years  
 Asset Valuation Method 10 Year smoothed market; 12% soft corridor  
 Inflation 2.50%  
 Salary Increases 3.50% to 11.5%, including inflation  
 Investment Rate of Return 6.75%  
 Retirement Age Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018.

Mortality Post retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP.  
 Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

**Other Information:**

Notes There were no benefit changes during the year.

See accompanying notes to these financial statements for more detail.

Note: Years will continue to be added until there are 10 years for comparison

CITY OF MOUNT VERNON, TEXAS  
 REQUIRED SUPPLEMENTARY INFORMATION  
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

SCHEDULE OF CHANGES IN NET PENSION LIABILITY  
 AND RELATED RATIOS-TMRS

	12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015	12/31/2014
<b>Total Pension Liability</b>							
Service cost	\$ 151,193	\$ 154,676	\$ 141,782	\$ 132,180	\$ 129,920	\$ 116,217	\$ 113,670
Interest (on the Total Pension Liability)	274,716	256,315	237,944	227,715	210,593	204,478	201,079
Changes of benefit terms	-	-	-	-	-	-	-
Difference between expected and actual experience	(219,010)	6,886	23,886	(73,393)	56,078	19,697	(102,491)
Change of assumptions	-	12,549	-	-	-	2,474	-
Benefit payments, including refunds of employee contributions	(172,344)	(139,819)	(135,976)	(143,523)	(144,604)	(157,287)	(172,640)
<b>Net Change in Total Pension Liability</b>	<b>34,555</b>	<b>290,607</b>	<b>267,636</b>	<b>142,979</b>	<b>251,987</b>	<b>185,579</b>	<b>39,618</b>
<b>Total Pension Liability - Beginning</b>	<b>4,080,443</b>	<b>3,789,836</b>	<b>3,522,200</b>	<b>3,379,221</b>	<b>3,127,234</b>	<b>2,941,655</b>	<b>2,902,037</b>
<b>Total Pension Liability - Ending</b>	<b>\$ 4,114,998</b>	<b>\$ 4,080,443</b>	<b>\$ 3,789,836</b>	<b>\$ 3,522,200</b>	<b>\$ 3,379,221</b>	<b>\$ 3,127,234</b>	<b>\$ 2,941,655</b>
<b>Plan Fiduciary Net Position</b>							
Contribution - employer	\$ 109,365	\$ 109,951	\$ 107,602	\$ 95,477	\$ 83,684	\$ 84,025	\$ 81,167
Contribution - employee	67,154	68,658	63,296	58,524	57,487	54,562	55,055
Net investment income	287,643	502,527	(99,474)	403,187	184,500	4,054	150,714
Benefit payments, including refunds of employee contributions	(172,344)	(139,819)	(135,976)	(143,523)	(144,604)	(157,287)	(172,640)
Administrative expense	(1,863)	(2,842)	(1,922)	(2,089)	(2,084)	(2,469)	(1,574)
Other	(72)	(88)	(100)	(106)	(112)	(122)	(129)
<b>Net Change in Plan Fiduciary Net Position *</b>	<b>289,883</b>	<b>538,387</b>	<b>(66,574)</b>	<b>411,470</b>	<b>178,871</b>	<b>(17,237)</b>	<b>112,593</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>3,792,123</b>	<b>3,253,736</b>	<b>3,320,310</b>	<b>2,908,840</b>	<b>2,729,969</b>	<b>2,747,206</b>	<b>2,634,613</b>
<b>Plan Fiduciary Net Position - Ending</b>	<b>\$ 4,082,006</b>	<b>\$ 3,792,123</b>	<b>\$ 3,253,736</b>	<b>\$ 3,320,310</b>	<b>\$ 2,908,840</b>	<b>\$ 2,729,969</b>	<b>\$ 2,747,206</b>
<b>Net Pension Liability - Ending</b>	<b>\$ 32,992</b>	<b>\$ 288,320</b>	<b>\$ 536,100</b>	<b>\$ 201,890</b>	<b>\$ 470,381</b>	<b>\$ 397,265</b>	<b>\$ 194,449</b>
Plan Fiduciary Net Position as a percentage of Total Pension Liability	99.20%	92.93%	85.85%	94.27%	86.08%	87.30%	93.39%
Covered employee payroll	\$ 959,346	\$ 980,823	\$ 904,223	\$ 836,054	\$ 821,236	\$ 779,460	\$ 786,496
Net Pension Liability as a percentage of covered employee payroll	3.44%	29.40%	59.29%	24.15%	57.28%	50.97%	24.72%

\*May be off due to rounding.

**Note to City:**

The schedule above reflects the changes in the net pension liability for the current year. GASB 68 requires 10 fiscal years of data to be provided in this schedule. The employer/city will be required to build this schedule over the 10-year period; as such, the employer should retain the annual GASB packages to utilize in building this schedule.

See accompanying notes to these financial statements for more detail.

**CITY OF MOUNT VERNON, TEXAS  
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY  
AND RELATED RATIOS-TMRS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	<u>12/31/2020</u>	<u>12/31/2019</u>	<u>12/31/2018</u>	<u>12/31/2017</u>
<b>Total OPEB liability</b>				
Service cost	\$ 4,509	\$ 3,335	\$ 3,436	\$ 2,843
Interest (on the Total OPEB Liability)	2,395	2,641	2,417	2,398
Changes of benefit terms	-	-	-	-
Difference between expected and actual experience	(22,764)	(2,098)	(2,514)	-
Change of assumptions	9,937	12,414	(4,215)	4,829
Benefit payments, including refunds of employee contributions	(959)	(981)	(814)	(752)
<b>Net Change in Total Pension Liability</b>	<u>(6,882)</u>	<u>15,311</u>	<u>(1,690)</u>	<u>9,318</u>
<b>Total OPEB Liability - Beginning</b>	<u>85,321</u>	<u>70,010</u>	<u>71,700</u>	<u>62,382</u>
<b>Total OPEB Liability - Ending</b>	<u><u>\$ 78,439</u></u>	<u><u>\$ 85,321</u></u>	<u><u>\$ 70,010</u></u>	<u><u>\$ 71,700</u></u>
Covered employee payroll	\$ 959,356	\$ 980,823	\$ 904,223	\$ 904,223
Total OPEB Liability as a percentage of covered employee payroll	8.18%	8.70%	7.74%	7.93%

See accompanying notes to these financial statements for more detail.

**Notes:**

1. Years will continue to be added until there are 10 years for comparison
2. Membership counts for inactive employees receiving or entitled to but not yet receiving benefits will differ from GASB 68 as they include only those eligible for a SDBF benefit (i.e. excludes beneficiaries, non vested terminations due a refund, etc.)
3. Due to SDBF being considered an unfunded OPEB plan under GASB 75, benefit payments are treated as being equal to employer's yearly contributions for retirees.

**CITY OF MOUNT VERNON, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - BUDGET TO ACTUAL - GENERAL FUND**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	Budgeted Amounts		Actual	Variance with Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUE</b>				
Property taxes	\$ 713,670	\$ 713,670	\$ 728,235	\$ 14,565
Fines and forfeitures	80,200	80,200	20,414	(59,786)
Licenses and permits	24,100	24,100	53,182	29,082
Sales taxes collected	586,878	586,878	708,974	122,096
Franchise tax	157,000	157,000	152,499	(4,501)
Hotel tax	35,000	35,000	51,124	16,124
Charge for services	496,110	496,110	544,089	47,979
Grant revenues	100,000	100,000	301,211	201,211
Intergovernmental revenues-state and local	-	-	3,312	3,312
Investment income	16,510	16,510	7,837	(8,673)
Miscellaneous	46,830	46,830	10,938	(35,892)
<b>Total Revenues</b>	<b>2,256,298</b>	<b>2,256,298</b>	<b>2,581,815</b>	<b>325,517</b>
<b>EXPENDITURES</b>				
General government	533,374	533,374	530,891	2,483
Public safety	749,352	749,352	767,033	(17,681)
Public services and operations	165,489	165,489	146,684	18,805
Public works	419,756	419,756	367,557	52,199
Parks and recreation	20,950	20,950	17,662	3,288
Sanitation	332,530	332,530	359,574	(27,044)
Capital outlay:				
General government	-	-	-	-
Public safety	-	-	-	-
Public services and operations	-	-	-	-
Public works	103,500	103,500	401,526	(298,026)
Parks and recreation	-	-	-	-
<b>Total Expenditures</b>	<b>2,324,951</b>	<b>2,324,951</b>	<b>2,590,927</b>	<b>(265,976)</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(68,653)</b>	<b>(68,653)</b>	<b>(9,112)</b>	<b>59,541</b>
<b>Other Revenues and Financing Sources (uses)</b>				
Transfers	10,800	10,800	9,000	(1,800)
<b>Total Other Financing Sources (uses)</b>	<b>50,800</b>	<b>50,800</b>	<b>81,805</b>	<b>31,005</b>
<b>Excess of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>(17,853)</b>	<b>(17,853)</b>	<b>72,693</b>	<b>90,546</b>
<b>Fund Balances/Equity, October 1</b>	<b>1,343,200</b>	<b>1,343,200</b>	<b>1,343,200</b>	
<b>Fund Balances/Equity, September 30</b>	<b>\$ 1,325,347</b>	<b>\$ 1,325,347</b>	<b>\$ 1,415,893</b>	

The notes to the financial statements are an integral part of this financial statement.





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SUPPLEMENTARY INFORMATION

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**CITY OF MOUNT VERNON, TEXAS  
BALANCE SHEET - COMPONENT UNIT  
ECONOMIC DEVELOPMENT CORPORATION  
SEPTEMBER 30, 2021**

	<b>EDC Fund</b>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 1,315,422
Receivables (net of allowances for uncollectible)	58,677
<b>Total Assets</b>	<u>1,374,099</u>
<b>Fund Balances</b>	
Assigned	1,374,099
<b>Total Fund Balances</b>	<u>1,374,099</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,374,099</u>

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**CITY OF MOUNT VERNON, TEXAS  
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF NET POSITION-ECOMONIC DEVELOPMENT CORPORATION  
SEPTEMBER 30, 2021**

Total Fund Balances - Governmental Funds Balance Sheet \$ 1,374,099

Amounts reported for governmental activities in the Statement of Net Position are different because:

No amounts to be reported

Net Position of Governmental Activities - Statement of Net Position \$ 1,374,099

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**CITY OF MOUNT VERNON, TEXAS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND  
 CHANGES IN FUND BALANCE - COMPONENT UNIT  
 ECONOMIC DEVELOPMENT CORPORATION  
 FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<b>EDC Fund</b>
<b>REVENUE</b>	
Sales tax collected	\$ 354,487
Investment Income	6,145
Miscellaneous	-
<b>Total Revenues</b>	<u>360,632</u>
<b>EXPENDITURES</b>	
Current:	
Personnel costs	12,160
Promotion and advertising	2,962
Supplies and materials	4,046
Contractual services	35,810
Projects and incentives	107,344
Scholarships	2,000
<b>Total Expenditures</b>	<u>164,322</u>
<b>Net Change in Fund Balances</b>	196,310
<b>Fund Balances, October 1</b>	1,177,789
<b>Fund Balances, September 30</b>	<u>\$ 1,374,099</u>

**CITY OF MOUNT VERNON, TEXAS  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS  
TO THE STATEMENT OF ACTIVITIES-ECONOMIC DEVELOPMENT CORPORATION  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Net Change in Fund Balances - Total Governmental Funds	\$ 196,310
Change in Net Position of Governmental Activities - Statement of Activities	<u>\$ 196,310</u>

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## TASK ORDER FORM

This is Task Order No. 100498,  
consisting of 4 pages,  
dated \_\_\_\_\_.

**KSA Project Number: 100498**  
**Owner Project (or Purchase Order) Number:**  
**Project Name: Senate Bill 3 Emergency Preparedness Plan**

In accordance with paragraph 1.01 of the Standard Form of Agreement Between Owner and Engineer for Professional Services – Task Order Edition, dated March 31, 2021 ("Agreement"), Owner and Engineer agree as follows:

**1. Specific Project Data**

- A. Owner: City of Mount Vernon
- B. Title: Senate Bill 3 Emergency Preparedness Plan
- C. Description: Provide Professional services to assist the City in the development and implementation of an Emergency Preparedness Plan required by Texas State Senate Bill 3, 87th Legislature, 2021 and enforced by the TCEQ and PUC. Submit the Plan to the regulatory agencies of Texas Commission on Environmental Quality, the Texas Public Utility Commission, the Franklin County Emergency Management Office, and the Texas State Emergency Management Office.

**2. Services of Engineer:**

Engineer shall provide, or cause to be provided, the following services:

Preparation of an Emergency Preparedness Plan and submit to required regulatory agencies in accordance with TCEQ guidelines including:

- 1. Identification and documentation of necessary information related to water source, water treatment, water distribution, water system pressure plane(s), water system demands, water system size, and water wholesale customers.
- 2. Identification and documentation of necessary information related to electric utility and/or retail electrical provider.
- 3. Identification and documentation of necessary information related to generators installed at water system facilities.
- 4. Coordination with electrical provider(s) to verify and/or reach compliance as it relates to critical load facilities.
- 5. Identification and documentation of necessary information related to emergency communications.

6. Submit Emergency Preparedness Plan to governing agencies and follow additional necessary steps required to comply with requirements including in Senate Bill 3, 87th Legislature, 2021.

Assist City in implementing Emergency Preparedness Plan

3. **Owner's Responsibilities**

Owner shall have those responsibilities set forth in Article 2 and in Exhibit B, except as modified by this Task Order.

Submit to Engineer all available information related to the Emergency Preparedness Plan including but not limited to electrical company name and contact information, electrical meter information, existing water and wastewater facility information, existing generator information, pump and equipment information.

4. **Times for Rendering Services**

Engineer shall complete its services in accordance with the following schedule:

Notify Electrical providers of Critical Infrastructure facilities and submit the information to Texas Public Utility Commission, and Office of Emergency Management for Franklin County and Office of Emergency Management for the State of Texas by November, 2021.

Prepare and submit the Emergency Preparedness Plan to TCEQ by March 1, 2022 for approval.

Submit approved Plan to Public Utility Commission and Emergency Management Offices for Franklin County and State of Texas.

5. **Payments to Engineer**

Owner shall pay Engineer for services rendered as follows:

Hourly and Reimbursable - ESTIMATED amount of \$12,000.00



## 6. Hourly Rates and Reimbursable Expenses Schedule

Rates for hourly work and reimbursable expenses effective on the date of this Agreement are:

Principal	\$265.00/hour
Senior Environmental Planner	\$220.00/hour
Environmental Planner	\$175.00/hour
Senior Aviation Planner	\$220.00/hour
Aviation Planner	\$180.00/hour
Senior Urban Design Planner	\$215.00/hour
Urban Design Planner	\$185.00/hour
Development Services Manager	\$195.00/hour
Electrical Engineer	\$235.00/hour
Mechanical Engineer	\$175.00/hour
Senior Project Manager	\$220.00/hour
Project Manager	\$175.00/hour
Senior Project Engineer	\$170.00/hour
Project Engineer	\$140.00/hour
Senior Design Engineer	\$130.00/hour
Design Engineer	\$115.00/hour
Senior Project Architect	\$215.00/hour
Project Architect	\$145.00/hour
Design Architect	\$100.00/hour
GIS Specialist	\$180.00/hour
Senior Engineering Technician	\$190.00/hour
Engineering Technician	\$105.00/hour
Senior Design Technician	\$120.00/hour
Design Technician	\$ 85.00/hour
Safety Manager	\$135.00/hour
Safety Specialist	\$100.00/hour
TCEQ Instructor	\$100.00/hour
Regulation Compliance Specialist	\$ 90.00/hour
Project Assistant	\$ 85.00/hour
Senior CAD Technician	\$ 90.00/hour
CAD Technician	\$ 80.00/hour
Senior Project Representative	\$110.00/hour
Senior Project Representative - After Hours	\$130.00/hour
Project Representative	\$ 95.00/hour
Project Representative - After Hours	\$115.00/hour
Graphic Designer	\$ 75.00/hour
Administrative Assistant	\$ 75.00/hour
Secretary	\$ 55.00/hour
Three-Man Survey Crew	\$190.00/hour
Two-Man Survey Crew	\$160.00/hour
Senior Registered Surveyor	\$175.00/hour
Registered Surveyor	\$135.00/hour
Senior Survey Technician	\$115.00/hour
Survey Technician	\$100.00/hour
Mileage	\$ 0.56/mile
ATV (4-Wheeler)	\$100.00/day
GPS	\$100.00/day

Reimbursable Expenses (Travel, Lodging, Copies, Printing)	Actual Cost
Outside Consultants	Cost + 15%

**NOTE: The Standard Hourly Rates and Reimbursable Expenses Schedule shall be adjusted annually as of January to reflect equitable changes in the compensation payable to Engineer.**

7. Terms and Conditions: Execution of this Task Order by Owner and Engineer shall make it subject to the terms and conditions of the Agreement (as modified above), which Agreement is incorporated by this reference. Engineer is authorized to begin performance upon its receipt of a copy of this Task Order signed by Owner.

The Effective Date of this Task Order is \_\_\_\_\_.

OWNER: City of Mount Vernon

ENGINEER: KSA Engineers, Inc.

By: \_\_\_\_\_

By:  \_\_\_\_\_

Name: Tina Rose

Name: Joncie H. Young, P.E.

Title: City Administrator

Title: Director of Client Services

Date Signed: \_\_\_\_\_

Date Signed: December 10, 2021

Engineer License or Firm's Certificate No. F-1356

State of: Texas

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

DESIGNATED REPRESENTATIVE FOR TASK ORDER:

Name: Tina Rose

Name: Lanny Buck, P.E.

Title: City Administrator

Title: Regional Client Service Leader

Address: P O Box 597  
Mt. Vernon, TX 75457

Address: 140 East Tyler Street  
Suite 600  
Longview, TX 75601

E-Mail Address: cityadm@comvtx.com

E-Mail Address: lbuck@ksaeng.com

Phone: 903.537.2252

Phone: 903.236.7700

Fax: 903.537.2634

Fax: 888.224.9418

<b>WARNINGS ISSUED FOR NOVEMBER, 2021</b>			
		<b>Number per Officer</b>	
		<b>Warnings</b>	<b>Violations</b>
<b>AC</b>	<b>ANIMAL CONTROL</b>		
<b>MV180</b>	<b>COLIN CLASBY</b>	<b>0</b>	<b>0</b>
<b>CE</b>	<b>CODE COMPLIANCE</b>		
<b>008</b>	<b>MIKE BROWNING</b>	<b>0</b>	<b>0</b>
<b>PD</b>	<b>POLICE DEPARTMENT</b>		
<b>401</b>	<b>THOMAS, LEAH R</b>	<b>0</b>	<b>0</b>
<b>402</b>	<b>KNOX, JASON D</b>	<b>0</b>	<b>0</b>
<b>403</b>	<b>RHOADES, CHRISTOPHER L</b>	<b>17</b>	<b>17</b>
<b>404</b>	<b>MARTIN, TIMOTHY</b>	<b>36</b>	<b>41</b>
<b>405</b>	<b>NEWMAN, DAVID</b>	<b>66</b>	<b>72</b>
<b>406</b>	<b>REDAR, MICHAEL D</b>	<b>0</b>	<b>0</b>
<b>407</b>	<b>RESENDIZ, BARNABY R</b>	<b>18</b>	<b>23</b>
<b>408</b>	<b>(Alternate)</b>	<b>0</b>	<b>0</b>
<b>Grand Totals</b>		<b>137</b>	<b>153</b>

<b>CITATIONS ISSUED FOR NOVEMBER, 2021</b>			
		<b>Number per Officer</b>	
		<b>Citations</b>	<b>Violations</b>
<b>AC</b>	<b>ANIMAL CONTROL</b>		
<b>MV180</b>	<b>COLIN CLASBY</b>	<b>0</b>	<b>0</b>
<b>CE</b>	<b>CODE COMPLIANCE</b>		
<b>008</b>	<b>MIKE BROWNING</b>	<b>0</b>	<b>0</b>
<b>PD</b>	<b>POLICE DEPARTMENT</b>		
<b>401</b>	<b>THOMAS, LEAH R</b>	<b>0</b>	<b>0</b>
<b>402</b>	<b>KNOX, JASON D</b>	<b>1</b>	<b>2</b>
<b>403</b>	<b>RHOADES, CHRISTOPHER L</b>	<b>4</b>	<b>6</b>
<b>404</b>	<b>MARTIN, TIMOTHY</b>	<b>9</b>	<b>11</b>
<b>405</b>	<b>NEWMAN, DAVID</b>	<b>11</b>	<b>21</b>
<b>406</b>	<b>REDAR, MICHAEL D</b>	<b>1</b>	<b>1</b>
<b>407</b>	<b>RESENDIZ, BARNABY R</b>	<b>4</b>	<b>6</b>
<b>408</b>	<b>(Alternate)</b>	<b>0</b>	<b>0</b>
<b>SC</b>	<b>SCHOOL</b>		
<b>700</b>	<b>CANNADAY, MAX</b>	<b>2</b>	<b>2</b>
<b>COUNTY, TEXAS HP, &amp; PRIVATE CITIZEN</b>			
<b>Grand Totals</b>		<b>32</b>	<b>49</b>

<b>MOUNT VERNON MUNICIPAL COURT</b>	
<b>NOVEMBER, 2021</b>	
<b>TRAFFIC CASES FILED:</b>	
Non-Parking	7
Traffic Parking	0
City Ordinance	0
<b>NON-TRAFFIC CASES FILED:</b>	
Penal Code	3
State Law	0
City Ordinance	0
<b>FINES AND COURT COSTS COLLECTED:</b>	
	<b>\$6,060.05</b>
<b>COMMUNITY SERVICE/JAIL CREDIT:</b>	
	<b>\$1,272.70</b>