



FINANCIAL REPORT

Ending August 31, 2023

City of Mansfield, Texas

Financial Report Issued by:
The City of Mansfield - Business Services Department



mansfieldtexas.gov

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Please see the appendix for unaudited financial statements and detailed sales tax information

HIGHLIGHTS

Financial Highlights

The City of Mansfield, Texas is in solid financial condition as of August 2023 or 91.67% of the budget year with revenues within or exceeding expectations in the major funds and expenditures within or lower than budgeted expectations. On March 20th, the City presented to the City Council its audited financial statements for the fiscal year ending September 30, 2022, in accordance with national guidelines.

Capital Highlights

The following major projects are active with the table below displaying current year (CY) and life to date (LTD) expenditures.

Project Name	Expenditures CY (millions)	Expenditures LTD (millions)
Police Headquarters	\$7.65 CY	\$9.46 LTD
Library Expansion	\$0.18 CY	\$2.41 LTD
Equipment Replacement	\$3.22 CY	-

Debt Summary (year to date issuance)

FY2023	Purpose	GO	CO	Tax & Revenue COs	Total Issued (millions)
Series 2022 A	Police Headquarters Streets Infrastructure Animal Control Service Center Design	-	-	\$49.00	\$49.00
Series 2022 * (GO Refunding Bonds)	Refund Previously Issued Debt & Mansfield Linear Park and Trail Networks	\$13.37	-	-	\$13.37
Series 2023	Construction of Public Infrastructure	-	\$4.93	-	\$4.93
Total Debt Issued		\$13.37	\$4.93	\$49.00	\$67.29

General Obligation Bonds (GO), Certificates of Obligation Bonds (CO)

* The total economic gain resulting from the refunding = \$258,061

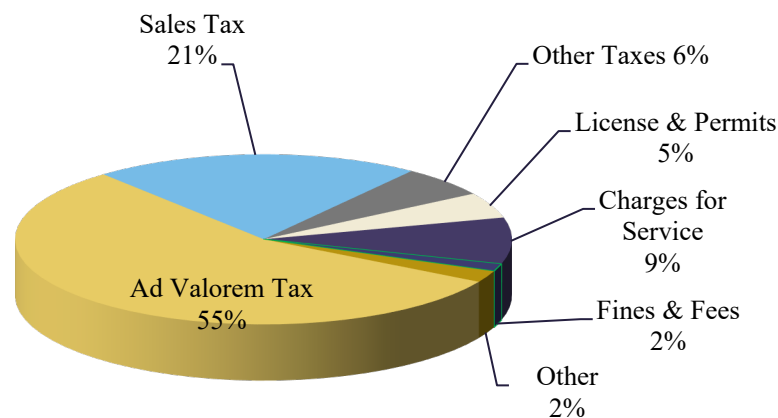
GENERAL FUND FINANCIAL SUMMARY

Overall, the operating revenues exceeded operating expenses by \$7,246,272 at the end of the reporting period. With operating revenues totaling \$77,610,848 or 93.06% of budget and operating expenses totaling \$70,364,576 or 86.38% of budget.

General Fund Charts (revenues & expenditures)

General Fund Revenues

Allocation of Receipts as of August 31, 2023



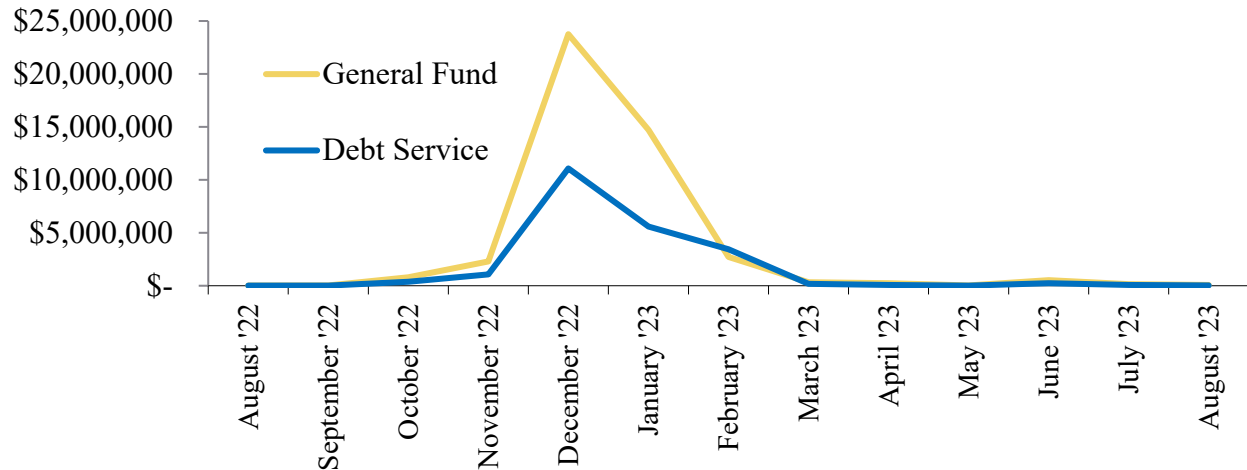
Major Revenues

Property Tax Collections

Most of the City's property tax is collected in the first four or six months of the fiscal year as property tax bills are generally due within the first four months of the City's fiscal year. Ad Valorem Tax Collections is comprised of two parts with the operations (M&O) portion recorded in the General Fund and the interest & sinking (I&S) portion recorded in the Debt Service Fund. The M&O portion of property tax collections as recorded in the General Fund through August 31, 2023, total \$42,873,476. Last year's collections were \$39,198,490 for the same period, an increase of 9.38% over the prior year.

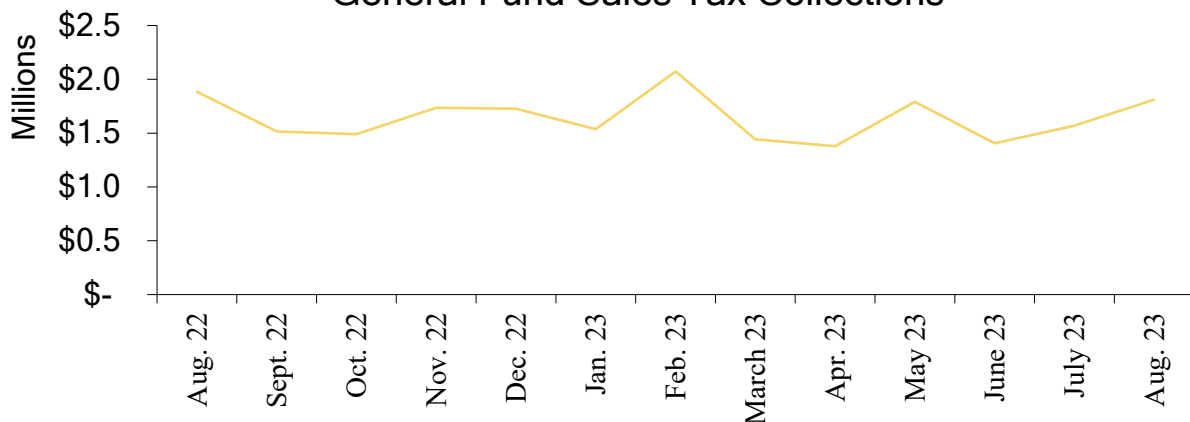
The I&S portion as recorded in the Debt Service Fund collected through August 31, 2023, totaled \$20,797,823. Property tax collections by month is depicted on the subsequent chart.

Ad Valorem Tax Collections by Month



Sales tax is reported on a cash basis with a two-month lag in collections from the actual purchase date. Citywide sales tax is 2¢ for every dollar of sales tax assessed. The General Fund receives 1¢ of sales taxes collected and the City's Type 4A and Type 4B corporations each receive ½ ¢ of collections. In August 2023, the General Fund portion of sales tax collected totaled \$1,811,909 which is \$71,953 or 3.82% less than the same period last year. On an annual basis, sales tax collections are up by 8.73% or \$1,322,807 as compared to last year. For additional information on sales taxes, please see the full sales tax discussions and charts on page 14 of this report and in the appendix A30-A33.

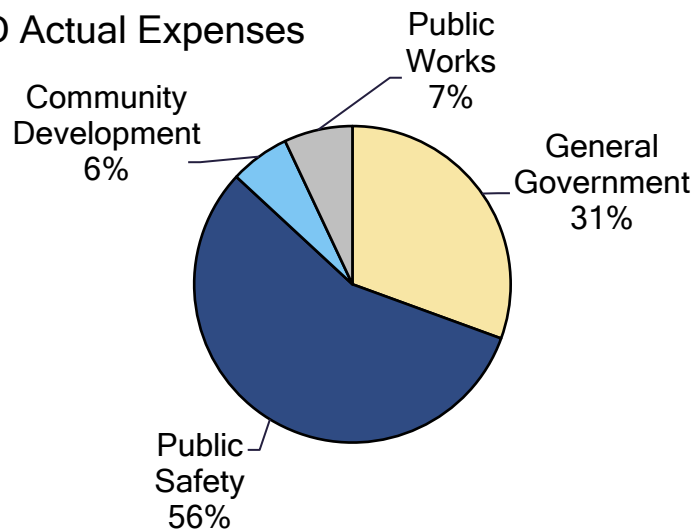
General Fund Sales Tax Collections



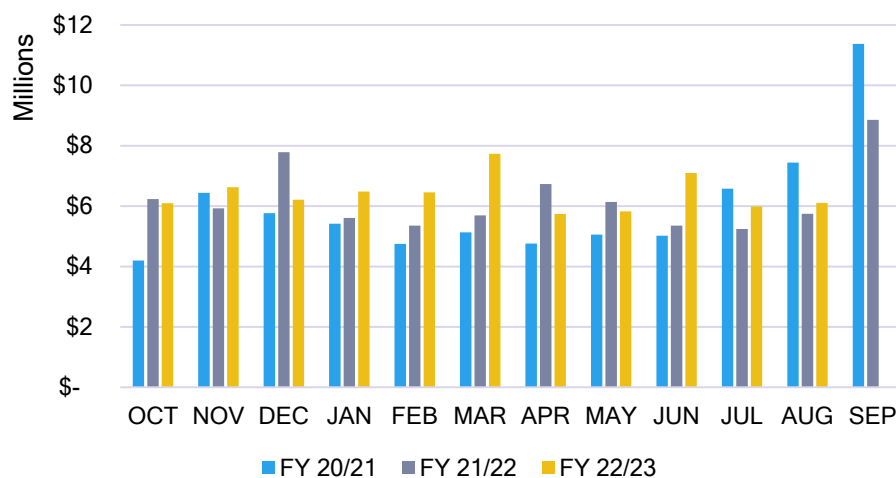
Expenditures

The chart below shows year-to-date expenditures by functions of the General Fund with public safety (police and fire activities) comprising 56% of all budgeted operational expenditures year to date. Total year-to-date operating expenditures of the fund is \$70,364,576 or 86.38% of budgeted expenditures of \$81,462,381. August 2023 expenditures were \$6.1 million which is in trend with other months. We expect September expenditures to follow normal historical trends of \$9-11 million due to annual accruals and other year-end activity.

FY23 YTD Actual Expenses



General Fund Expenditures



ENTERPRISE FUNDS FINANCIAL SUMMARY

The two major enterprise funds are the Utility Fund and the Drainage Utility Fund which both account for activities associated with delivering services to the paying public. For the Utility Fund, the operating revenues exceeded operating expenses by \$10,916,384 at the end of the reporting period. With operating revenues totaling \$42,640,171 or 96.88% of budget and operating expenses totaling \$27,815,848 or 98.56% of budget excluding depreciation. Non-operating activities such as interest revenue, debt expenses and interest expenses due to borrowing totaled (\$606,637) resulting in a total change in net position of \$10,309,747.

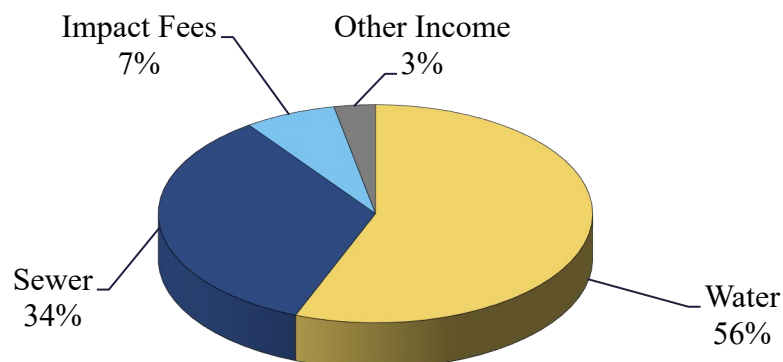
UTILITY FUND

Major Revenues

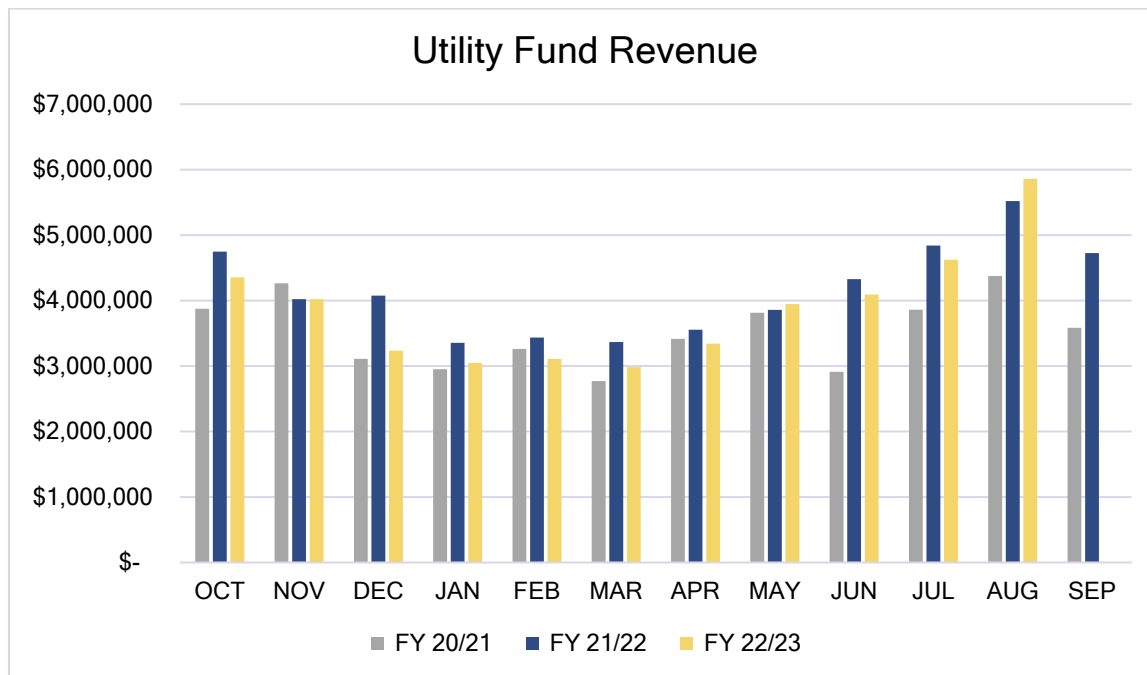
Water & Sewer Service Fees

Water and Sewer year-to-date total revenue is \$42,640,171 or 96.88% of budget. The revenues have a direct relationship with consumption in this fund as higher consumption in the summer months yields higher revenue or seasonal rain in the spring yields lower revenues with these seasonal patterns displayed in the revenues collections chart below.

Revenues

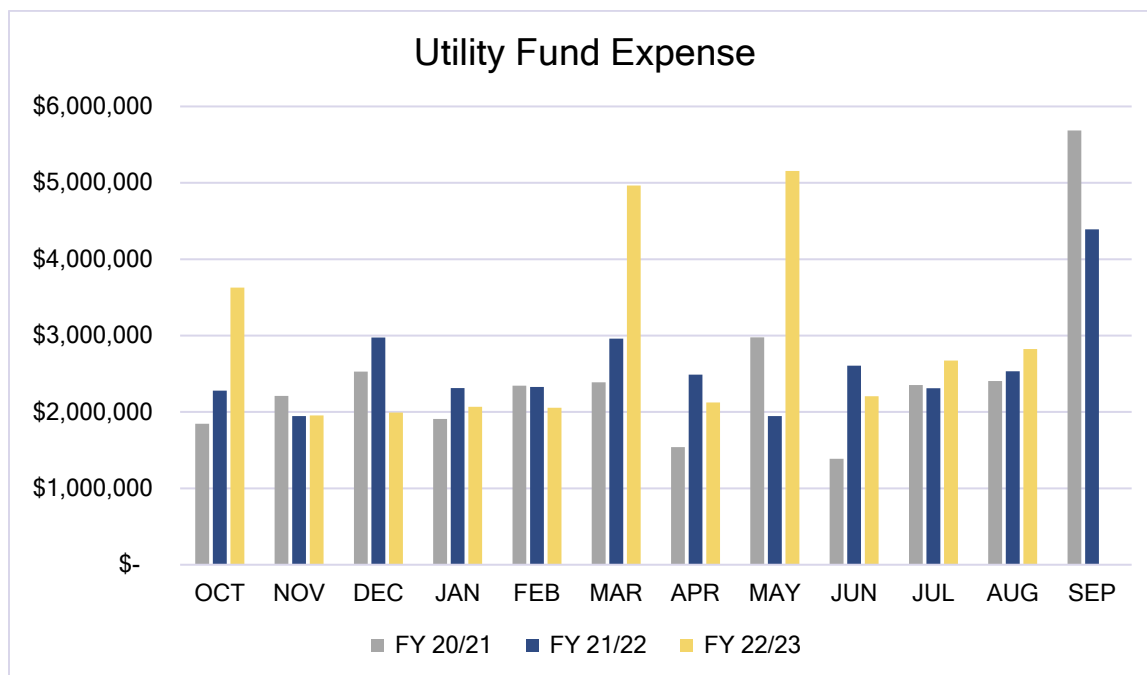


Utility Fund Charts



Expenses

The chart below shows expenses of the Water & Sewer Fund by department. The year-to-date activity of the fund (excluding depreciation) is 98.56% of budgeted expenditures. The costs of raw water and sewer treatment are slightly above budgeted estimates.



DRAINAGE UTILITY FUND

The Drainage Utility Fund is used to account for the administration of the City's storm water program and environmental services including planning, engineering, operations & maintenance. The year-to-date operational revenues collected total \$2,600,776 and the operational expenditures related to administration and general maintenance totals \$1,249,611 to date. The total change in net position is \$1,387,133. The ending net position totals \$14,162,121 at the end of the reporting period.



SPECIAL REVENUE FUNDS FINANCIAL SUMMARY

(This section provides details on substantial special revenue funds)

MANSFIELD PARKS FACILITY DEVELOPMENT CORPORATION FUND

The operating fund is used to account for the construction and development of sports and recreation facilities, equipment, and miscellaneous improvements to the City's Park System. Funding for the activities of the MPFDC is supported by ½ cent sales tax. The year-to-date revenues collected total \$9,017,176 which is 109.94% of budget and the operating expenditures to date total \$5,845,787 which is 68.59% of budget. Revenues exceed expenditures by \$3,171,389 which results in an increase to the fund balance. The ending fund balance totals \$15,393,493 at the end of the period.

MPFDC DEBT SERVICE FUND

The MPFDC also has a debt service fund which is used to account for the debt obligations as a result of developing sports and recreation facilities, equipment, and miscellaneous improvements to the City's Park System. A portion of the MPFDC's sales tax collections is transferred to support the debt activities. The year-to-date revenues collected total \$2,895,212 which is 91.68% of budget and the expenditures to date total \$3,164,338 which is 100.21% of budget. Expenditures exceed revenues by (\$269,399) which results in a decrease to fund balance. The ending fund balance totals \$246,290 at the end of the period.

THE MANSFIELD ECONOMIC DEVELOPMENT CORPORATION FUND

This fund is used to account for the promotion of Economic Development activities of the city. Funding for the activities of the MEDC is supported by ½ cent sales tax. The year-to-date operating revenues collected total \$8,253,290, which is 91% of the budgeted amount. Operating expenditures at the end of the reporting period totaled \$2,200,020 which is 37% of the budgeted expenditures. Operating revenues exceed operating expenditures by \$6,053,270 which results in an increase in fund balance. The total net change including non-operating activities is an increase of \$4,243,921 at the end of August 2023.



Tax Increment Reinvestment Zones (TIRZs)

In accordance with Texas Local Government Chapter 311, a local government can designate a geographic area that needs improvement as a TIRZ. The funding to pay for improvements within the zone is derived from the ad valorem taxes collected from increased value within the zone. TIRZ#2 was established in FY13 with the base values established. The City is working on the finalization of TIRZ#4 which will be reported accordingly in future periods. The chart below shows the current activity for all City TIRZs. The revenue recorded are interest income received year-to-date and property tax. Any negative balances reflect interfund commitment for reimbursements.

Fiscal Year 2023 YTD Summary	TIRZ #1	TIRZ #2	TIRZ #3	TOTAL ALL TIRZ
Revenues	4,402,940	1,014,152	-	5,417,092
Expenditures	8,285,480	3,104,429	508,440	11,898,349
Net Change From Operating: Gain (loss)	(3,882,540)	(2,090,277)	(508,440)	(6,481,257)
Other Financing Sources (Uses)	5,113,695	-	-	5,113,695
Fund Balance Beginning	7,128,200	(519,518)	-	6,608,682
Fund Balance Ending	8,359,355	(2,609,795)	(508,440)	5,241,120

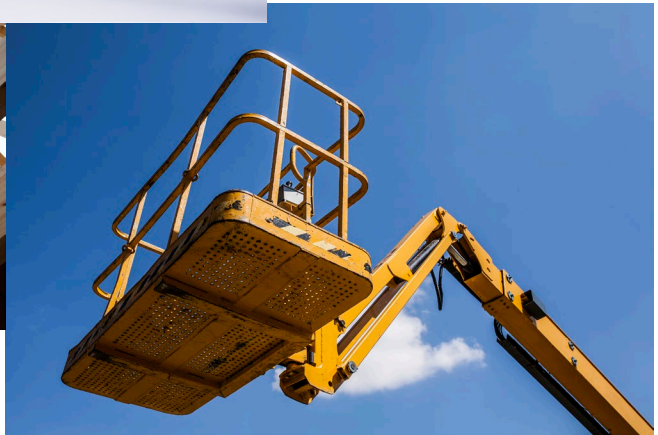
HOTEL/MOTEL TAX FUND

The Hotel/Motel fund is used to account for the occupancy taxes generated from the local hotels within the city. Funds collected are used to promote the City of Mansfield as a travel destination. The year-to-date revenues collected total \$895,287 which is 93.65% of budget and the expenditures collected to date total \$595,350 which is 62.28% of budget. Revenues exceed expenditures by \$299,937 which results in an increase to the fund balance. The ending fund balance totals \$2,259,984 at the end of the reporting period.

CAPITAL PROJECT FUNDS

The table below shows a summary of the revenues, expenditures, other financing sources and ending fund balance for all Capital Project funds. Other financing sources include proceeds from bond issuances or transfers if applicable.

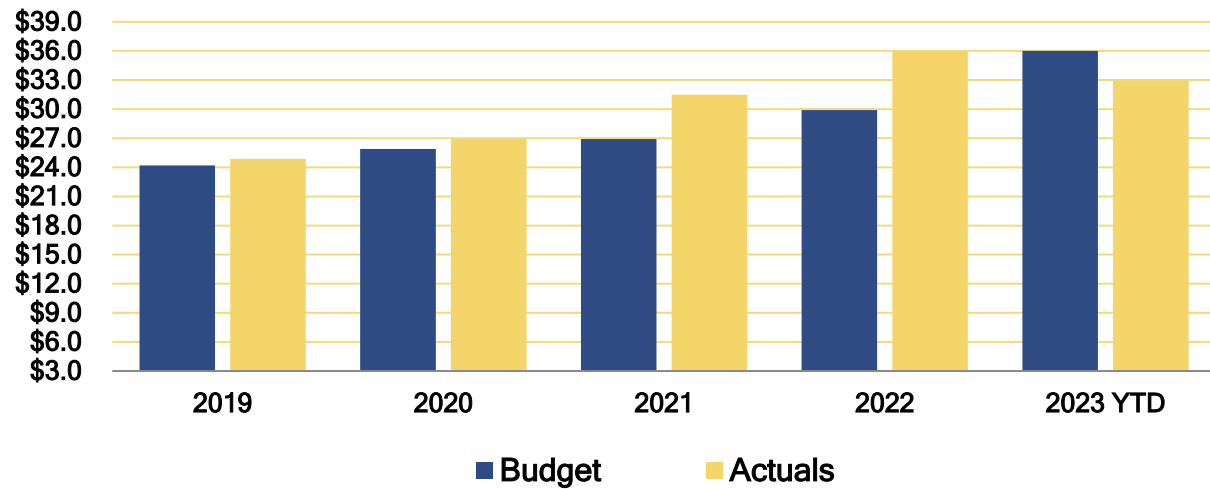
Fiscal Year 2023 YTD Summary	Street Construction Fund	Building Construction Fund	Equipment Replacement Fund	Parks Construction Fund	TOTAL CAPITAL FUNDS
Revenues	3,269,325	1,323,694	203	32,985	4,626,207
Expenditures	6,168,819	8,719,545	3,223,523	2,950,898	21,062,785
Net Change from Operating: Gain (loss)	(2,899,494)	(7,395,851)	(3,223,320)	(2,917,913)	(16,436,578)
Other Financing Sources (Uses)	17,557,999	34,441,996	58,909	5,250,000	57,308,904
Fund Balance Beginning	28,874,189	6,766,122	2,241,714	2,568,442	40,450,467
Fund Balance Ending	43,532,694	33,812,267	(922,697)	4,900,529	81,322,793



GLOBAL SALES TAXES

Millions

5 Year Citywide - Budget to Actual



City of Mansfield Sales Tax - Fiscal Year 2023 as of August 31, 2023							
Fiscal Year	0.01	0.005	0.005	Total 2¢	Collection Ratio and Budget		
	General Fund	MEDC Fund	MPFCDC Fund	Total	Y/Y % Chg.	Budget	% of Budget
2019	12,436,602	6,221,301	6,221,301	24,879,204	0.0%	24,195,212	102.83%
2020	13,472,576	6,736,288	6,736,288	26,945,152	8.3%	25,889,650	104.08%
2021	15,744,052	7,872,026	7,872,026	31,488,104	16.9%	26,925,236	116.95%
2022	17,983,225	8,991,613	8,991,613	35,966,450	14.2%	29,903,214	120.28%
2023 YTD	16,472,882	8,236,441	8,236,441	32,945,764		36,010,548	91.49%

- See the Appendix pages A32-A35 for detailed sales tax information.

INVESTMENTS

Monthly Investment Performance Summary: Month Ending August 31, 2023

Financial Market Outlook

The regional economy continues to expand, however economic growth has been slightly downgraded from growth to moderate by many economists. Factors such as high inflation, housing market corrections, interest rate increases and concerns over the federal funds rates. However, the regional economy continues to outperform the U.S. economy. Likewise, the City of Mansfield's economy is strong and continues to grow. The table below shows a comparison of both cash and investments from the prior month. Cash in consolidated accounts total \$41.4 Million and investments total \$175.0 Million. The City's cash accounts show a decrease primarily due to operating activities and the cyclical nature of revenues collections.

Citywide Cash & Investment Performance Summary

	July 31, 2023		August 31, 2023		Month to Month Change	
	Book Value	Average Yield	Book Value	Average Yield	Dollar (\$)	Percentage (%)
Consolidated Cash Accounts	45,232,503	4.06%	41,420,592	3.62%	(3,811,911)	-8.43%
Local Government Investment Pool	148,006,994	5.32%	148,688,333	5.41%	681,339	0.46%
Money Market	26,153,092	5.22%	26,264,898	5.21%	111,806	0.43%
Total	219,392,589	4.87%	216,373,823	4.75%	(3,018,766)	-2.51%

- See the Appendix pages A24-A31 for investment information.

Report
Certification:

This report is prepared in accordance with the Public Funds Investment Act - "PFIA", Chapter 2256 Title 10 of the Texas Local Government Code.

Troy Lestina

Troy Lestina, CFO/DCM, Investment Officer

Signed by:

Latifia Coleman

Latifia Coleman, Director of Finance, Investment Officer

Bryan Rebel

Bryan Rebel, Assistant Finance Director, Investment Officer

APPENDIX (Unaudited Statements)

- General Fund Statement of Activities A17
- Utility Fund Statement of Activities A18
- Drainage Fund Statement of Activities A19
- MPFDC Fund Statement of Activities A20
- MPFDC Debt Fund Statement of Activities A21
- MEDC Statement of Activities A22
- Hotel Occupancy Tax Statement of Activities A23
- Detailed Investment Statements A24
- Detailed Sales Tax Statements A32

City of Mansfield, Texas

Summary Statement of Activities
For the Month and Eleven Months Ended August 31, 2023 and 2022 (Unaudited)

General Fund	FY23 MONTH TO DATE	FY22 MONTH TO DATE	FY23 YEAR TO DATE	FY22 YEAR TO DATE	FY23 ORIGINAL BUDGET	FY23 POSITIVE (NEGATIVE) BUDGET	FY23 PERCENT COLLECTED TO BUDGET
REVENUES:							
Property Tax	\$ 68,352	\$ 25,876	\$ 42,873,476	\$ 39,198,490	\$ 48,952,607	\$ (6,079,131)	87.58%
Sales Tax	1,811,909	1,887,460	16,472,881	16,501,255	18,005,274	(1,532,393)	91.49%
Other Taxes	159,713	156,322	4,511,118	4,591,024	4,038,408	472,710	111.71%
License And Permits	337,519	164,764	3,766,415	3,476,188	2,024,584	1,741,831	186.03%
Grant Revenue	113,422	53,778	385,526	296,323	200,000	185,526	192.76%
Charges For Services	541,122	537,107	6,810,150	6,478,632	8,769,263	(1,959,113)	77.66%
Fines And Fees	79,398	130,153	1,091,325	1,165,602	1,161,387	(70,062)	93.97%
Interest Earnings	120,892	33,970	953,092	89,202	30,000	923,092	3176.97%
Miscellaneous	65,759	60,767	746,865	1,452,574	220,757	526,108	338.32%
Total Revenues	3,298,086	3,050,197	77,610,848	73,249,290	83,402,280	(5,791,432)	93.06%
EXPENDITURES:							
General Government	1,594,551	1,899,863	21,504,208	17,243,052	24,169,347	2,665,139	88.97%
Public Safety	3,659,792	3,065,727	39,636,228	37,321,232	45,555,432	5,919,204	87.01%
Public Works	450,538	322,623	4,921,992	4,318,488	6,270,920	1,348,928	78.49%
Community Development	400,989	457,328	4,302,148	4,699,803	5,466,682	1,164,534	78.70%
Total Expenditures	6,105,870	5,745,541	70,364,576	63,582,575	81,462,381	11,097,805	86.38%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(2,807,784)	(2,695,344)	7,246,272	9,666,715	1,939,899		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	-	-	-	-	(402,346)	(402,346)	0.00%
Sale of Capital Assets, net	1,168	-	416,676	-	15,000	(401,676)	0.00%
Financing, net	-	-	-	-	-	-	0.00%
Sources	-	582,749	356,000	2,055,603	4,107,689	3,751,689	8.67%
(Uses)	-	-	(19,169,898)	(2,016,630)	(5,660,242)	13,509,656	338.68%
Total Other Financing Sources (Uses)	1,168	582,749	(18,397,222)	38,973	(1,939,899)	16,457,323	948.36%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(2,806,616)	(2,112,595)	(11,150,950)	9,705,688	-		
FUND BALANCE							
BEGINNING	23,394,407	39,212,188	31,738,741	27,393,905			
ENDING	<u>\$ 20,587,791</u>	<u>\$ 37,099,593</u>	<u>\$ 20,587,791</u>	<u>\$ 37,099,593</u>			

City of Mansfield, Texas

Statement of Activites - Budget and Actual
For the Month and Eleven Months Ended August 31, 2023 and 2022 (Unaudited)

Utility Fund	FY23 MONTH TO DATE	FY22 MONTH TO DATE	FY23 YEAR TO DATE	FY22 YEAR TO DATE	FY23 ORIGINAL BUDGET	FY23 POSITIVE (NEGATIVE) BUDGET	FY23 PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 3,504,654	\$ 3,544,821	\$ 23,872,105	\$ 24,485,294	\$ 25,801,147	\$ (1,929,042)	92.52%
Sewer Service	1,705,022	1,579,070	14,543,997	13,663,342	14,943,641	(399,644)	97.33%
Water Penalties	84,573	71,333	540,102	370,546	250,000	290,102	216.04%
Water Taps	1,590	-	1,590	-	18,811	(17,221)	8.45%
Meter Set Fee	30,720	16,200	187,748	353,440	98,940	88,808	189.76%
Utility Miscellaneous	5,371	8,345	66,737	58,977	60,000	6,737	111.23%
Restore Service Fee	10,177	15,765	107,798	81,524	90,000	17,798	119.78%
Sewer Tap	-	-	-	-	2,000	(2,000)	0.00%
Water Impact Fees	314,400	183,000	2,031,200	3,794,380	1,500,000	531,200	135.41%
Sewer Impact Fees	150,600	86,400	879,172	1,804,070	1,000,000	(120,828)	87.92%
Pretreatment Fees	-	8,400	-	220,876	60,000	(60,000)	0.00%
Other Income	51,852	5,633	409,722	272,845	189,123	220,599	216.64%
Contribution	-	-	-	-	-	-	0.00%
Total Revenues	<u>\$ 5,858,959</u>	<u>\$ 5,518,967</u>	<u>\$ 42,640,171</u>	<u>\$ 45,105,294</u>	<u>\$ 44,013,662</u>	<u>\$ (1,373,491)</u>	<u>96.88%</u>
OPERATING EXPENSES:							
Administration	151,401	147,408	1,525,341	1,229,740	1,461,964	(63,377)	104.34%
Billing And Collection	62,742	69,686	777,644	790,118	962,163	184,519	80.82%
Meter Reading/Repairs	101,488	86,307	1,165,270	1,000,982	1,353,077	187,807	86.12%
Water Distribution	112,131	96,706	1,201,567	930,173	1,268,421	66,854	94.73%
Wastewater Collection	921,236	912,142	10,537,550	8,831,157	10,078,605	(458,945)	104.55%
Water Treatment	1,068,898	839,957	11,949,296	9,726,452	12,270,853	321,557	97.38%
Water Quality	34,964	45,707	539,919	540,411	661,633	121,714	81.60%
Water Demand Management	9,087	10,226	119,261	127,164	164,294	45,033	72.59%
Depreciation	361,931	324,077	3,907,939	3,508,940	-	(3,907,939)	0.00%
Total Operating Expenses	<u>2,823,878</u>	<u>2,532,216</u>	<u>31,723,787</u>	<u>26,685,137</u>	<u>28,221,010</u>	<u>(3,502,777)</u>	<u>112.41%</u>
OPERATING INCOME (LOSS)	<u>3,035,081</u>	<u>2,986,751</u>	<u>10,916,384</u>	<u>18,420,157</u>	<u>15,792,652</u>	<u>(4,876,268)</u>	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(67,536)	(79,291)	(1,140,670)	(1,084,760)	(10,253,965)	9,113,295	11.12%
Interest Revenue	176,604	51,547	1,441,416	61,163	24,000	1,417,416	6005.90%
Debt Service	(73,008)	(83,438)	(907,383)	(1,025,846)	(3,070,000)	2,162,617	29.56%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
Net Nonoperating Revenues (Expenses)	<u>36,060</u>	<u>(111,182)</u>	<u>(606,637)</u>	<u>(2,049,443)</u>	<u>(13,347,965)</u>	<u>12,741,328</u>	<u>4.54%</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	3,071,141	2,875,569	10,309,747	16,370,714	2,444,687	7,865,060	421.72%
OPERATING TRANSFERS:							
Transfers In (Out)	-	-	-	-	(2,444,687)	2,444,687	0.00%
Net Operating Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(2,444,687)</u>	<u>2,444,687</u>	<u>0.00%</u>
CHANGE IN NET POSITION	3,071,141	2,875,569	10,309,747	16,370,714	-		
NET POSITION, BEGINNING	<u>258,018,194</u>	<u>241,826,557</u>	<u>250,779,588</u>	<u>228,331,412</u>			
NET POSITON, ENDING	<u>\$ 261,089,335</u>	<u>\$ 244,702,126</u>	<u>\$ 261,089,335</u>	<u>\$ 244,702,126</u>			

City of Mansfield, Texas

Comparative Statement of Activites
For the Month and Eleven Months Ended August 31, 2023 and 2022 (Unaudited)

Drainage Utility Fund	FY23 MONTH TO DATE	FY22 MONTH TO DATE	FY23 YEAR TO DATE	FY22 YEAR TO DATE	FY23 ORIGINAL BUDGET	FY23 POSITIVE (NEGATIVE) BUDGET	FY23 PERCENT COLLECTED T BUDGET
OPERATING REVENUES:							
Drainage Fee	\$ 239,748	\$ 224,212	\$ 2,600,776	\$ 2,530,448	\$ 2,736,967	(136,191)	95%
Total Operating Revenues	239,748	224,212	2,600,776	2,530,448	2,736,967	(136,191)	
OPERATING EXPENSES:							
Administration & General Maintenance	88,477	126,911	1,042,079	1,129,216	2,079,024	1,036,945	50%
Depreciation	18,898	18,979	207,532	197,483	-	(207,532)	
Total Operating Expenses	107,375	145,890	1,249,611	1,326,699	2,079,024	829,413	
OPERATING INCOME (LOSS)	132,373	78,322	1,351,165	1,203,749	657,943	693,222	
NONOPERATING REVENUES (EXPENSES):							
Interest Revenue	14,113	-	74,858	2,943	-	(74,858)	
Other Income	121	3,209	12,800	23,974	-	(12,800)	
Interest and fiscal charges	(3,020)	(4,348)	(51,690)	(65,131)	(182,943)	(131,253)	
Net Nonoperating Revenue	11,214	(1,139)	35,968	(38,214)	(182,943)	(218,911)	
INCOME (LOSS) BEFORE OPERATING TRANSFERS	143,587	77,183	1,387,133	1,165,535	475,000	474,311	
OPERATING TRANSFERS							
Operating Transfers In/(Out)	-	-	-	-	(475,000)	475,000	
Net Operating Transfers	-	-	-	-	(475,000)	475,000	
CHANGE IN NET POSITION	143,587	77,183	1,387,133	1,165,535			
NET POSITION, BEGINNING	14,018,534	12,539,276	12,774,988	11,450,924			
NET POSITION, ENDING	\$ 14,162,121	\$ 12,616,459	\$ 14,162,121	\$ 12,616,459			

City of Mansfield, Texas

Statement of Activites - Budget and Actual
For the Month and Eleven Months Ended August 31, 2023 and 2022 (Unaudited)

Mansfield Parks Facility Development Corporation	FY23 MONTH TO DATE	FY22 MONTH TO DATE	FY23 YEAR TO DATE	FY22 YEAR TO DATE	FY23 ORIGINAL BUDGET	FY23 POSITIVE (NEGATIVE) BUDGET	FY23 PERCENT COLLECTED TO BUDGET
REVENUES:							
Sales Tax Revenue	\$ 641,371	\$ 678,880	\$ 5,341,107	\$ 5,338,773	\$ 5,860,790	\$ (519,683)	91.13%
Contributions	1,100	-	1,390	3,121	2,500	(1,110)	55.60%
Interest Earnings	43,481	9,393	307,629	25,094	1,000	306,629	30762.90%
Other Income	36	-	14,310	3,143	300	14,010	4770.00%
MAC Revenue	56,353	86,129	774,159	2,290,288	2,212,200	(1,438,041)	34.99%
Lease Royalties	12,159	69,812	1,637,881	245,742	125,000	1,512,881	1310.30%
Park Land Dedication Revenue	66,150	73,250	940,700	1,121,800	-	940,700	0.00%
Total Revenues	820,650	917,464	9,017,176	9,027,961	8,201,790	815,386	109.94%
EXPENDITURES:							
Administration	85,089	170,459	1,130,853	1,929,717	1,978,145	847,292	57.17%
Field Operations	86,794	67,767	886,382	668,168	895,287	8,905	99.01%
Community Park Operations	81,099	97,176	924,431	988,755	1,273,434	349,003	72.59%
Nature Education Operations	9,000	14,023	165,054	116,243	244,876	79,822	67.40%
Recreational Center	96,889	82,870	875,384	837,896	1,064,473	189,089	82.24%
Neighborhood Park Operations	53,024	20,412	415,927	202,187	486,756	70,829	85.45%
Quadrants	-	-	301,500	282,000	-	(301,500)	0.00%
Non-Departmental	338,162	13,135	1,146,256	161,342	2,579,951	1,433,695	44.43%
Total Expenditures	750,057	465,842	5,845,787	5,186,308	8,522,922	2,677,135	68.59%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	70,593	451,622	3,171,389	3,841,653	(321,132)	3,492,521	-987.57%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In	-	-	-	5,223	321,132	(321,132)	0.00%
Operating Transfers (Out)	-	-	-	(2,213,222)	-	-	0.00%
Cash Reserves	-	-	-	-	-	-	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%
Premium on Bonds issued	-	-	-	-	-	-	0.00%
Discounts on Bond issued	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	(2,207,999)	321,132	(321,132)	0.00%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	70,593	451,622	3,171,389	1,633,654			
FUND BALANCE, BEGINNING	15,322,900	10,958,699	12,222,104	9,776,667			
FUND BALANCE, ENDING	\$ 15,393,493	\$ 11,410,321	\$ 15,393,493	\$ 11,410,321			

City of Mansfield, Texas

Statement of Activites - Budget and Actual
For the Month and Eleven Months Ended August 31, 2023 and 2022 (Unaudited)

Mansfield Parks Facility Development Corp. Debt Service	FY23 MONTH TO DATE	FY22 MONTH TO DATE	FY23 YEAR TO DATE	FY22 YEAR TO DATE	FY23 ORIGINAL BUDGET	FY23 POSITIVE (NEGATIVE) BUDGET	FY23 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 263,673	\$ 263,154	\$ 2,895,212	\$ 2,894,704	\$ 3,157,847	\$ (262,635)	91.68%
Other Income	-	-	-	-	-	-	0.00%
Total Revenues	263,673	263,154	2,895,212	2,894,704	3,157,847	(262,635)	91.68%
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	-	1,910,000	-	1,910,000	1,965,000	1,965,000	0.00%
Interest And Fiscal Charges	-	623,931	3,164,338	1,254,103	1,192,847	(1,971,491)	265.28%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	-	2,533,931	3,164,338	3,164,103	3,157,847	(6,491)	100.21%
Excess Of Revenues Over (Under) Expenditures	263,673	(2,270,777)	(269,126)	(269,399)			
<u>OTHER FINANCING SOURCES (USES):</u>							
Bond Proceeds	-	-	-	-			
Total Other Financing Sources (Uses)	-	-	-	-			
FUND BALANCE, BEGINNING	(17,383)	2,523,039	515,416	521,661			
FUND BALANCE, ENDING	\$ 246,290	\$ 252,262	\$ 246,290	\$ 252,262			

City of Mansfield, Texas

Comparative Statement of Activities
For the Month and Eleven Months Ended August 31, 2023 and 2022 (Unaudited)

Mansfield Economic Development Corporation	FY23 MONTH TO DATE	FY22 MONTH TO DATE	FY23 YEAR TO DATE	FY22 YEAR TO DATE	FY23 ORIGINAL BUDGET	FY23 POSITIVE (NEGATIVE) BUDGET	FY23 PERCENT COLLECTED BUDGET
OPERATING REVENUES:							
Sales Tax Revenue	\$ 905,954	\$ 943,730	\$ 8,236,440	\$ 8,250,627	\$ 9,018,637	\$ (782,197)	91%
Miscellaneous	827	-	16,850	10,608	-	-	
Total Operating Revenues	906,781	943,730	8,253,290	8,261,235	9,018,637	(782,197)	91%
OPERATING EXPENDITURES:							
Administration	109,325	87,044	1,352,358	985,585	1,536,434	184,076	88%
Promotions	44,293	80,712	185,261	241,939	238,100	52,839	78%
Retention	-	1,170	-	1,245	-	-	0%
Development Plan	-	-	53	3,219	12,000	11,947	0%
Projects	-	202,005	607,985	1,633,123	4,172,861	3,564,876	15%
Non-Departmental	1,773	-	54,363	47,122	17,974	(36,389)	302%
Total Operating Expenditures	155,391	370,931	2,200,020	2,912,233	5,977,369	3,777,349	37%
OPERATING INCOME	751,390	572,799	6,053,270	5,349,002	3,041,268	2,995,152	199%
NONOPERATING REVENUES (EXPENSES):							
Interest Revenue	68,441	14,093	458,661	35,441	15,000	443,661	3058%
Gain or (loss) on sale of property	-	-	388,612	-	-	388,612	
Bonds issued	-	-	-	-	-	-	
Premiums on bonds issued	-	-	-	-	-	-	
Discounts on bonds issued	-	-	-	-	-	-	
Amortization	-	-	-	-	-	-	
Interest and fiscal charges	-	(405,428)	(2,656,622)	(810,856)	(2,633,848)	(22,774)	101%
Total Nonoperating Revenue	68,441	(391,335)	(1,809,349)	(775,415)	(2,618,848)	809,499	69%
INCOME BEFORE OPERATING TRANSFERS	819,831	181,464	4,243,921	4,573,587	422,420	3,804,651	1005%
OPERATING TRANSFERS:							
Operating Transfers In (Out)	-	-	-	-	(422,420)	422,420	0%
CHANGE IN NET ASSETS	819,831	181,464	4,243,921	4,573,587			
NET ASSETS, BEGINNING	16,219,000	14,217,952	12,794,910	9,825,829			
NET ASSETS, PROJECTS	- *	-	- *	-			
NET ASSETS, ENDING	\$ 17,038,831	\$ 14,399,416	\$ 17,038,831	\$ 14,399,416			

**Project Fund Balance represents funds that have been contractually obligated by the City Council and MEDC. These expenses will be recognized upon realization of the expense.

City of Mansfield, Texas

**Comparative Budget and Cash Analysis
For the Month and Eleven Months Ended August 31, 2023 and 2022 (Unaudited)**

Hotel/Motel Occupancy Tax Fund	FY23 MONTH TO DATE	FY22 MONTH TO DATE	FY23 YEAR TO DATE	FY22 YEAR TO DATE	FY23 ORIGINAL BUDGET	FY23 POSITIVE (NEGATIVE) BUDGET	FY23 PERCENT COLLECTED TO BUDGET
REVENUES:							
Hotel Occupancy Tax	\$ 110,173	\$ 108,669	\$ 859,544	\$ 804,556	\$ 956,000	\$ (96,456)	89.91%
Rental of Facilities	660	840	11,250	19,873	-	11,250	0.00%
Interest Income	2,739	967	24,493	2,689	-	24,493	-
Total Revenues	113,572	110,476	895,287	827,118	956,000	(60,713)	93.65%
EXPENDITURES:							
Mansfield Historical Society	-	-	-	-	250,000	250,000	0.00%
The LOT	-	-	2,400	-	150,000	147,600	1.60%
Discover Historic Mansfield - Farr Best Concerts	1,083	231	5,429	3,916	-	(5,429)	0.00%
Mansfield Tourism	20,946	28,009	343,806	336,543	425,700	81,894	80.76%
Pickled Mansfield Society	-	-	73,200	119,256	73,200	-	100.00%
Mansfield Commission for the Arts	1,100	-	153,015	46,908	47,100	(105,915)	324.87%
Wayfinding Program	-	-	-	4,844	-	-	0.00%
Championship Basketball	-	-	10,000	5,000	10,000	-	100.00%
Reserve	-	-	7,500	8,000	-	(7,500)	0.00%
Total Expenditures	23,129	28,240	595,350	524,467	956,000	360,650	62.28%
Revenues / (Expenditures)	90,443	82,236	299,937	302,651	-	299,937	
FUND BALANCE, BEGINNING	2,169,541	1,713,291	1,960,047	1,492,876			
FUND BALANCE, ENDING	\$ 2,259,984	\$ 1,795,527	\$ 2,259,984	\$ 1,795,527			

City of Mansfield
Portfolio Holdings
Tracker Portfolio Set Up - by Portfolio (Fund)
Report Format: By Transaction
Group By: Portfolio Name
Average By: Face Amount / Shares
Portfolio / Report Group: All Portfolios
As of 8/31/2023

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
1001 - General Fund												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.475	5,082,464.52	5,082,464.52	5,082,464.52	5,082,464.52	N/A	1		2.91
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.472	8,405,131.75	8,405,131.75	8,405,131.75	8,405,131.75	N/A	1		4.80
Nations Funds MM	MF0008	Money Market	10/25/1999	5.208	4,348,538.86	4,348,538.86	4,348,538.86	4,348,538.86	N/A	1		2.49
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.297	8,913,158.73	8,913,158.73	8,913,158.73	8,913,158.73	N/A	1		5.09
Sub Total / Average 1001 - General Fund				5.372	26,749,293.86	26,749,293.86	26,749,293.86	26,749,293.86		1	0.00	15.29
2003 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	5.208	27,747.57	27,747.57	27,747.57	27,747.57	N/A	1		0.02
Sub Total / Average 2003 - Tree Mitigation				5.208	27,747.57	27,747.57	27,747.57	27,747.57		1	0.00	0.02
2006 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	5.297	611,520.26	611,520.26	611,520.26	611,520.26	N/A	1		0.35
Sub Total / Average 2006 - Hotel				5.297	611,520.26	611,520.26	611,520.26	611,520.26		1	0.00	0.35
2104 - ARPA												
CLASS LGIP	CLASS-SLFRF	Local Government Investment Pool	5/27/2021	5.475	1,802,247.23	1,802,247.23	1,802,247.23	1,802,247.23	N/A	1		1.03
Sub Total / Average 2104 - ARPA				5.475	1,802,247.23	1,802,247.23	1,802,247.23	1,802,247.23		1	0.00	1.03
2301 - Mansfield Parks 1/2 Sales Tax												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.475	1,016,492.90	1,016,492.90	1,016,492.90	1,016,492.90	N/A	1		0.58
Nations Funds MM	MF0008	Money Market	10/25/1999	5.208	2,391,130.82	2,391,130.82	2,391,130.82	2,391,130.82	N/A	1		1.37
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.297	2,560,507.42	2,560,507.42	2,560,507.42	2,560,507.42	N/A	1		1.46
Sub Total / Average 2301 - Mansfield Parks 1/2 Sales Tax				5.292	5,968,131.14	5,968,131.14	5,968,131.14	5,968,131.14		1	0.00	3.41
2302 - Mansfield Parks Land Dedication												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.475	2,032,985.81	2,032,985.81	2,032,985.81	2,032,985.81	N/A	1		1.16

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
Nations Funds MM	MF0008	Money Market	10/25/1999	5.208	632,967.18	632,967.18	632,967.18	632,967.18	N/A	1		0.36
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.297	1,115,080.12	1,115,080.12	1,115,080.12	1,115,080.12	N/A	1		0.64
Sub Total / Average 2302 - Mansfield Parks Land Dedication				5.378	3,781,033.11	3,781,033.11	3,781,033.11	3,781,033.11		1	0.00	2.16
3001 - Equipment Replacement												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	5.297	5,072.23	5,072.23	5,072.23	5,072.23	N/A	1		0.00
Sub Total / Average 3001 - Equipment Replacement				5.297	5,072.23	5,072.23	5,072.23	5,072.23		1	0.00	0.00
3201 - Street Construction												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.475	2,032,985.81	2,032,985.81	2,032,985.81	2,032,985.81	N/A	1		1.16
Nations Funds MM	MF0008	Money Market	10/25/1999	5.208	3,506,918.76	3,506,918.76	3,506,918.76	3,506,918.76	N/A	1		2.00
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.297	2,051,192.19	2,051,192.19	2,051,192.19	2,051,192.19	N/A	1		1.17
Sub Total / Average 3201 - Street Construction				5.304	7,591,096.76	7,591,096.76	7,591,096.76	7,591,096.76		1	0.00	4.34
3208 - Street Construction 2012 Issue												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.297	1,589,741.39	1,589,741.39	1,589,741.39	1,589,741.39	N/A	1		0.91
Sub Total / Average 3208 - Street Construction 2012 Issue				5.297	1,589,741.39	1,589,741.39	1,589,741.39	1,589,741.39		1	0.00	0.91
3212 - 2016 Streets Construction												
Nations Funds MM	MF0008	Money Market	8/1/2016	5.208	1,608,826.07	1,608,826.07	1,608,826.07	1,608,826.07	N/A	1		0.92
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	5.297	1,019,337.68	1,019,337.68	1,019,337.68	1,019,337.68	N/A	1		0.58
Sub Total / Average 3212 - 2016 Streets Construction				5.243	2,628,163.75	2,628,163.75	2,628,163.75	2,628,163.75		1	0.00	1.50
3213 - 2017 Streets Construction												
Nations Funds MM	MF0008	Money Market	12/1/2017	5.208	27,082.26	27,082.26	27,082.26	27,082.26	N/A	1		0.02
TexStar LGIP	TEXSTAR	Local Government Investment Pool	12/31/2017	5.297	3,602,834.87	3,602,834.87	3,602,834.87	3,602,834.87	N/A	1		2.06
Sub Total / Average 3213 - 2017 Streets Construction				5.297	3,629,917.13	3,629,917.13	3,629,917.13	3,629,917.13		1	0.00	2.07
3218 Issue 2022A - Streets												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.472	18,194,310.61	18,194,310.61	18,194,310.61	18,194,310.61	N/A	1		10.40

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
Sub Total / Average 3218 Issue 2022A - Streets												
				5.472	18,194,310.61	18,194,310.61	18,194,310.61	18,194,310.61		1	0.00	10.40
3401 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.297	83,457.92	83,457.92	83,457.92	83,457.92	N/A	1		0.05
Sub Total / Average 3401 - Building Construction												
				5.297	83,457.92	83,457.92	83,457.92	83,457.92		1	0.00	0.05
3404 - Library Expansion												
Nations Funds MM	MF0008	Money Market	8/1/2016	5.208	1,685,698.29	1,685,698.29	1,685,698.29	1,685,698.29	N/A	1		0.96
Sub Total / Average 3404 - Library Expansion												
				5.208	1,685,698.29	1,685,698.29	1,685,698.29	1,685,698.29		1	0.00	0.96
3410 - PD Headquarters												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.472	34,653,954.68	34,653,954.68	34,653,954.68	34,653,954.68	N/A	1		19.81
Sub Total / Average 3410 - PD Headquarters												
				5.472	34,653,954.68	34,653,954.68	34,653,954.68	34,653,954.68		1	0.00	19.81
3412 - ACO/Service Center												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.472	1,036,240.50	1,036,240.50	1,036,240.50	1,036,240.50	N/A	1		0.59
Sub Total / Average 3412 - ACO/Service Center												
				5.472	1,036,240.50	1,036,240.50	1,036,240.50	1,036,240.50		1	0.00	0.59
3608 - LINEAR PARK TRAIL												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.475	2,032,985.81	2,032,985.81	2,032,985.81	2,032,985.81	N/A	1		1.16
Sub Total / Average 3608 - LINEAR PARK TRAIL												
				5.475	2,032,985.81	2,032,985.81	2,032,985.81	2,032,985.81		1	0.00	1.16
3901 - TIF												
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.472	3,151,924.41	3,151,924.41	3,151,924.41	3,151,924.41	N/A	1		1.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.297	1,556,120.42	1,556,120.42	1,556,120.42	1,556,120.42	N/A	1		0.89
Sub Total / Average 3901 - TIF												
				5.414	4,708,044.83	4,708,044.83	4,708,044.83	4,708,044.83		1	0.00	2.69
4001 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	5.208	464,790.18	464,790.18	464,790.18	464,790.18	N/A	1		0.27
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.297	56,459.99	56,459.99	56,459.99	56,459.99	N/A	1		0.03
Sub Total / Average 4001 - Debt Services												
				5.218	521,250.17	521,250.17	521,250.17	521,250.17		1	0.00	0.30
4501 - Economic Development												

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.475	6,098,957.42	6,098,957.42	6,098,957.42	6,098,957.42	N/A	1		3.49
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.472	4,202,565.86	4,202,565.86	4,202,565.86	4,202,565.86	N/A	1		2.40
Nations Funds MM	MF0008	Money Market	10/25/1999	5.208	158,762.08	158,762.08	158,762.08	158,762.08	N/A	1		0.09
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.297	873,367.43	873,367.43	873,367.43	873,367.43	N/A	1		0.50
Sub Total / Average 4501 - Economic Development				5.457	11,333,652.79	11,333,652.79	11,333,652.79	11,333,652.79		1	0.00	6.48
4502 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.297	242,792.85	242,792.85	242,792.85	242,792.85	N/A	1		0.14
Sub Total / Average 4502 - MEDC I&S Fund				5.297	242,792.85	242,792.85	242,792.85	242,792.85		1	0.00	0.14
4506 - MEDC Construction												
Nations Funds MM	MF0008	Money Market	7/2/2018	5.208	1,669,164.92	1,669,164.92	1,669,164.92	1,669,164.92	N/A	1		0.95
TexStar LGIP	TEXSTAR	Local Government Investment Pool	7/31/2018	5.297	1,770,285.44	1,770,285.44	1,770,285.44	1,770,285.44	N/A	1		1.01
Sub Total / Average 4506 - MEDC Construction				5.254	3,439,450.36	3,439,450.36	3,439,450.36	3,439,450.36		1	0.00	1.97
5101 - Drainage Utility Fund												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.475	2,032,985.81	2,032,985.81	2,032,985.81	2,032,985.81	N/A	1		1.16
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.297	1,045,407.94	1,045,407.94	1,045,407.94	1,045,407.94	N/A	1		0.60
Sub Total / Average 5101 - Drainage Utility Fund				5.415	3,078,393.75	3,078,393.75	3,078,393.75	3,078,393.75		1	0.00	1.76
5201 - Water & Sewer												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.475	5,082,464.52	5,082,464.52	5,082,464.52	5,082,464.52	N/A	1		2.91
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.472	5,253,207.32	5,253,207.32	5,253,207.32	5,253,207.32	N/A	1		3.00
Nations Funds MM	MF0008	Money Market	10/25/1999	5.208	5,083,931.31	5,083,931.31	5,083,931.31	5,083,931.31	N/A	1		2.91
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.297	11,825,020.62	11,825,020.62	11,825,020.62	11,825,020.62	N/A	1		6.76
Sub Total / Average 5201 - Water & Sewer				5.348	27,244,623.77	27,244,623.77	27,244,623.77	27,244,623.77		1	0.00	15.57
5211 - Revenue Bond Reserve												
Nations Funds MM	MF0008	Money Market	4/11/2012	5.208	3,139,013.34	3,139,013.34	3,139,013.34	3,139,013.34	N/A	1		1.79
Sub Total / Average 5211				5.208	3,139,013.34	3,139,013.34	3,139,013.34	3,139,013.34		1	0.00	1.79

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
- Revenue Bond Reserve												
5220 - Utility Construction Fund 28												
Nations Funds MM	MF0008	Money Market	10/25/1999	5.208	1,520,326.58	1,520,326.58	1,520,326.58	1,520,326.58	N/A	1		0.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.297	7,655,070.19	7,655,070.19	7,655,070.19	7,655,070.19	N/A	1		4.38
Sub Total / Average 5220 - Utility Construction Fund 28				5.283	9,175,396.77	9,175,396.77	9,175,396.77	9,175,396.77		1	0.00	5.24
Total / Average				5.386	174,953,230.87	174,953,230.87	174,953,230.87	174,953,230.87		1	0.00	100

City of Mansfield
Portfolio Holdings
Tracker Portfolio Set Up - by Issuer
Report Format: By Transaction
Group By: Issuer
Average By: Face Amount / Shares
Portfolio / Report Group: All Portfolios
As of 8/31/2023

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
CLASS												
CLASS LGIP	CLASS-GENOP	5/11/2023	5.475	5,082,464.52	5,082,464.52	5,082,464.52	5,082,464.52	N/A	1		2.91	5201 - Water & Sewer
CLASS LGIP	CLASS-GENOP	5/11/2023	5.475	2,032,985.81	2,032,985.81	2,032,985.81	2,032,985.81	N/A	1		1.16	3201 - Street Construction
CLASS LGIP	CLASS-GENOP	5/11/2023	5.475	5,082,464.52	5,082,464.52	5,082,464.52	5,082,464.52	N/A	1		2.91	1001 - General Fund
CLASS LGIP	CLASS-GENOP	5/11/2023	5.475	6,098,957.42	6,098,957.42	6,098,957.42	6,098,957.42	N/A	1		3.49	4501 - Economic Development
CLASS LGIP	CLASS-GENOP	5/11/2023	5.475	2,032,985.81	2,032,985.81	2,032,985.81	2,032,985.81	N/A	1		1.16	2302 - Mansfield Parks Land Dedication
CLASS LGIP	CLASS-GENOP	5/11/2023	5.475	2,032,985.81	2,032,985.81	2,032,985.81	2,032,985.81	N/A	1		1.16	5101 - Drainage Utility Fund
CLASS LGIP	CLASS-GENOP	5/11/2023	5.475	2,032,985.81	2,032,985.81	2,032,985.81	2,032,985.81	N/A	1		1.16	3608 - LINEAR PARK TRAIL
CLASS LGIP	CLASS-GENOP	5/11/2023	5.475	1,016,492.90	1,016,492.90	1,016,492.90	1,016,492.90	N/A	1		0.58	2301 - Mansfield Parks 1/2 Sales Tax
CLASS LGIP	CLASS-SLFRF	5/27/2021	5.475	1,802,247.23	1,802,247.23	1,802,247.23	1,802,247.23	N/A	1		1.03	2104 - ARPA
Sub Total / Average CLASS			5.475	27,214,569.83	27,214,569.83	27,214,569.83	27,214,569.83		1	0.00	15.56	
LOGIC												
LOGIC LGIP	LOGIC	5/28/2022	5.472	5,253,207.32	5,253,207.32	5,253,207.32	5,253,207.32	N/A	1		3.00	5201 - Water & Sewer
LOGIC LGIP	LOGIC	5/28/2022	5.472	8,405,131.75	8,405,131.75	8,405,131.75	8,405,131.75	N/A	1		4.80	1001 - General Fund
LOGIC LGIP	LOGIC	5/28/2022	5.472	4,202,565.86	4,202,565.86	4,202,565.86	4,202,565.86	N/A	1		2.40	4501 - Economic Development
LOGIC LGIP	LOGIC	5/28/2022	5.472	3,151,924.41	3,151,924.41	3,151,924.41	3,151,924.41	N/A	1		1.80	3901 - TIF
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.472	18,194,310.61	18,194,310.61	18,194,310.61	18,194,310.61	N/A	1		10.40	3218 Issue 2022A - Streets
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.472	34,653,954.68	34,653,954.68	34,653,954.68	34,653,954.68	N/A	1		19.81	3410 - PD Headquarters
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.472	1,036,240.50	1,036,240.50	1,036,240.50	1,036,240.50	N/A	1		0.59	3412 - ACO/Service Center
Sub Total / Average LOGIC			5.472	74,897,335.13	74,897,335.13	74,897,335.13	74,897,335.13		1	0.00	42.81	
Nations Funds												
Nations Funds MM	MF0008	10/25/1999	5.208	5,083,931.31	5,083,931.31	5,083,931.31	5,083,931.31	N/A	1		2.91	5201 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	5.208	3,506,918.76	3,506,918.76	3,506,918.76	3,506,918.76	N/A	1		2.00	3201 - Street Construction
Nations Funds MM	MF0008	10/25/1999	5.208	4,348,538.86	4,348,538.86	4,348,538.86	4,348,538.86	N/A	1		2.49	1001 - General Fund
Nations Funds MM	MF0008	10/25/1999	5.208	158,762.08	158,762.08	158,762.08	158,762.08	N/A	1		0.09	4501 - Economic Development

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
Nations Funds MM	MF0008	10/25/1999	5.208	1,520,326.58	1,520,326.58	1,520,326.58	1,520,326.58	N/A	1		0.87	5220 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	5.208	27,747.57	27,747.57	27,747.57	27,747.57	N/A	1		0.02	2003 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	5.208	464,790.18	464,790.18	464,790.18	464,790.18	N/A	1		0.27	4001 - Debt Services
Nations Funds MM	MF0008	10/25/1999	5.208	632,967.18	632,967.18	632,967.18	632,967.18	N/A	1		0.36	2302 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	5.208	2,391,130.82	2,391,130.82	2,391,130.82	2,391,130.82	N/A	1		1.37	2301 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	4/11/2012	5.208	3,139,013.34	3,139,013.34	3,139,013.34	3,139,013.34	N/A	1		1.79	5211 - Revenue Bond Reserve
Nations Funds MM	MF0008	8/1/2016	5.208	1,685,698.29	1,685,698.29	1,685,698.29	1,685,698.29	N/A	1		0.96	3404 - Library Expansion
Nations Funds MM	MF0008	8/1/2016	5.208	1,608,826.07	1,608,826.07	1,608,826.07	1,608,826.07	N/A	1		0.92	3212 - 2016 Streets Construction
Nations Funds MM	MF0008	12/1/2017	5.208	27,082.26	27,082.26	27,082.26	27,082.26	N/A	1		0.02	3213 - 2017 Streets Construction
Nations Funds MM	MF0008	7/2/2018	5.208	1,669,164.92	1,669,164.92	1,669,164.92	1,669,164.92	N/A	1		0.95	4506 - MEDC Construction
Sub Total / Average Nations Funds			5.208	26,264,898.22	26,264,898.22	26,264,898.22	26,264,898.22		1	0.00	15.01	
TexStar												
TexStar LGIP	TEXSTAR	11/2/2012	5.297	242,792.85	242,792.85	242,792.85	242,792.85	N/A	1		0.14	4502 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.297	11,825,020.62	11,825,020.62	11,825,020.62	11,825,020.62	N/A	1		6.76	5201 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	5.297	83,457.92	83,457.92	83,457.92	83,457.92	N/A	1		0.05	3401 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	5.297	2,051,192.19	2,051,192.19	2,051,192.19	2,051,192.19	N/A	1		1.17	3201 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	5.297	8,913,158.73	8,913,158.73	8,913,158.73	8,913,158.73	N/A	1		5.09	1001 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.297	873,367.43	873,367.43	873,367.43	873,367.43	N/A	1		0.50	4501 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	5.297	7,655,070.19	7,655,070.19	7,655,070.19	7,655,070.19	N/A	1		4.38	5220 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	11/2/2012	5.297	1,556,120.42	1,556,120.42	1,556,120.42	1,556,120.42	N/A	1		0.89	3901 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	5.297	56,459.99	56,459.99	56,459.99	56,459.99	N/A	1		0.03	4001 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	5.297	1,115,080.12	1,115,080.12	1,115,080.12	1,115,080.12	N/A	1		0.64	2302 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	5.297	1,045,407.94	1,045,407.94	1,045,407.94	1,045,407.94	N/A	1		0.60	5101 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.297	2,560,507.42	2,560,507.42	2,560,507.42	2,560,507.42	N/A	1		1.46	2301 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	5.297	1,589,741.39	1,589,741.39	1,589,741.39	1,589,741.39	N/A	1		0.91	3208 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	1/8/2014	5.297	5,072.23	5,072.23	5,072.23	5,072.23	N/A	1		0.00	3001 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/30/2014	5.297	611,520.26	611,520.26	611,520.26	611,520.26	N/A	1		0.35	2006 - Hotel

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
TexStar LGIP	TEXSTAR	8/31/2016	5.297	1,019,337.68	1,019,337.68	1,019,337.68	1,019,337.68	N/A	1		0.58	3212 - 2016 Streets Construction
TexStar LGIP	TEXSTAR	12/31/2017	5.297	3,602,834.87	3,602,834.87	3,602,834.87	3,602,834.87	N/A	1		2.06	3213 - 2017 Streets Construction
TexStar LGIP	TEXSTAR	7/31/2018	5.297	1,770,285.44	1,770,285.44	1,770,285.44	1,770,285.44	N/A	1		1.01	4506 - MEDC Construction
Sub Total / Average TexStar			5.297	46,576,427.69	46,576,427.69	46,576,427.69	46,576,427.69		1	0.00	26.62	
Total / Average			5.386	174,953,230.87	174,953,230.87	174,953,230.87	174,953,230.87		1	0.00	100	

**CITY OF MANSFIELD, TEXAS
SALES TAX REPORT**

FISCAL YEAR 2023

CITYWIDE SALES TAX (\$0.02)

Collections by Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
November	\$ 3,270,780	\$ 3,471,548	\$ 200,768	6.14%
December	\$ 2,682,870	\$ 3,453,084	\$ 770,214	28.71%
January	\$ 2,867,168	\$ 3,074,428	\$ 207,260	7.23%
February	\$ 3,684,256	\$ 4,146,610	\$ 462,354	12.55%
March	\$ 2,562,522	\$ 2,885,196	\$ 322,674	12.59%
April	\$ 2,256,496	\$ 2,757,196	\$ 500,700	22.19%
May	\$ 3,416,868	\$ 3,581,940	\$ 165,072	4.83%
June	\$ 2,785,614	\$ 2,813,150	\$ 27,536	0.99%
July	\$ 3,005,849	\$ 3,138,791	\$ 132,942	4.42%
August	\$ 3,767,723	\$ 3,623,818	\$ (143,905)	-3.82%
September	\$ -	\$ -	\$ -	0.00%
October	\$ -	\$ -	\$ -	0.00%
Total	\$ 30,300,146	\$ 32,945,761	\$ 2,645,615	8.73%

**CITY OF MANSFIELD, TEXAS
SALES TAX REPORT**

FISCAL YEAR 2023

GENERAL FUND (\$0.01)

Collections by Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
November	\$ 1,635,390	\$ 1,735,774	\$ 100,384	6.14%
December	\$ 1,341,435	\$ 1,726,542	\$ 385,107	28.71%
January	\$ 1,433,584	\$ 1,537,214	\$ 103,630	7.23%
February	\$ 1,842,128	\$ 2,073,305	\$ 231,177	12.55%
March	\$ 1,281,261	\$ 1,442,598	\$ 161,337	12.59%
April	\$ 1,128,248	\$ 1,378,598	\$ 250,350	22.19%
May	\$ 1,708,434	\$ 1,790,970	\$ 82,536	4.83%
June	\$ 1,392,807	\$ 1,406,575	\$ 13,768	0.99%
July	\$ 1,502,924	\$ 1,569,395	\$ 66,471	4.42%
August	\$ 1,883,862	\$ 1,811,909	\$ (71,953)	-3.82%
September	\$ -	\$ -	\$ -	0.00%
October	\$ -	\$ -	\$ -	0.00%
Total	\$ 15,150,073	\$ 16,472,880	\$ 1,322,807	8.73%

**CITY OF MANSFIELD, TEXAS
SALES TAX REPORT**

FISCAL YEAR 2023

MANSFIELD ECONOMIC DEVELOPMENT CORPORATION FUND (\$0.005)

Collections by Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
November	\$ 817,695	\$ 867,887	\$ 50,192	6.14%
December	\$ 670,718	\$ 863,271	\$ 192,554	28.71%
January	\$ 716,792	\$ 768,607	\$ 51,815	7.23%
February	\$ 921,064	\$ 1,036,653	\$ 115,589	12.55%
March	\$ 640,631	\$ 721,299	\$ 80,669	12.59%
April	\$ 564,124	\$ 689,299	\$ 125,175	22.19%
May	\$ 854,217	\$ 895,485	\$ 41,268	4.83%
June	\$ 696,404	\$ 703,288	\$ 6,884	0.99%
July	\$ 751,462	\$ 784,698	\$ 33,235	4.42%
August	\$ 941,931	\$ 905,955	\$ (35,976)	-3.82%
September	\$ -	\$ -	\$ -	0.00%
October	\$ -	\$ -	\$ -	0.00%
Total	\$ 7,575,036	\$ 8,236,440	\$ 661,404	8.73%

**CITY OF MANSFIELD, TEXAS
SALES TAX REPORT**

FISCAL YEAR 2023

MANSFIELD PUBLIC FACILITIES DEVELOPMENT CORPORATION FUND (\$0.005)

Collections by Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
November	\$ 817,695	\$ 867,887	\$ 50,192	6.14%
December	\$ 670,718	\$ 863,271	\$ 192,554	28.71%
January	\$ 716,792	\$ 768,607	\$ 51,815	7.23%
February	\$ 921,064	\$ 1,036,653	\$ 115,589	12.55%
March	\$ 640,631	\$ 721,299	\$ 80,669	12.59%
April	\$ 564,124	\$ 689,299	\$ 125,175	22.19%
May	\$ 854,217	\$ 895,485	\$ 41,268	4.83%
June	\$ 696,404	\$ 703,288	\$ 6,884	0.99%
July	\$ 751,462	\$ 784,698	\$ 33,235	4.42%
August	\$ 941,931	\$ 905,955	\$ (35,976)	-3.82%
September	\$ -	\$ -	\$ -	0.00%
October	\$ -	\$ -	\$ -	0.00%
Total	\$ 7,575,036	\$ 8,236,440	\$ 661,404	8.73%