



FINANCIAL REPORT

Ending March 31, 2024

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 March 2024, or 50% of the budget year with revenues within or exceeding expectations in the major funds and expenditures within or lower than budgeted expectations. On February 26th, 2024, the City presented to the City Council its audited financial statements for the fiscal year ending September 30, 2023, 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	\$9.72 CY	\$23.3 LTD
Equipment Replacement	\$0.72 CY	-

Debt Summary (year to date issuance)

FY2024	Purpose	GO	CO	Tax & Revenue COs	Total Issued (millions)
Series 2024	Public infrastructure and facilities design, development, and construction	-	\$58.56	-	\$58.56
Series 2024* (GO Refunding Bonds)	Refund previously issued debt	\$11.29	-	-	\$11.29
Series 2024	Waterworks and Sewer Revenue Bond: construction of public infrastructure	-	-	\$44.96	\$44.96
Total Debt Issued		\$11.29	\$58.56	\$44.96	\$114.81

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

* The total economic gain resulting from the refunding = \$1,096,734

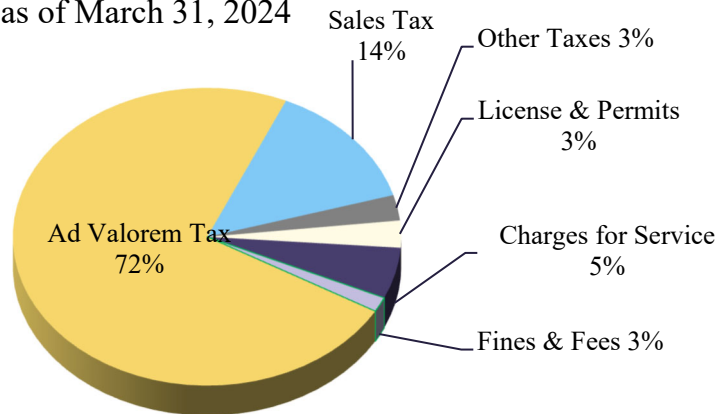
GENERAL FUND FINANCIAL SUMMARY

Overall, the operating revenues exceeded operating expenses by \$30,239,917 at the end of the reporting period. With operating revenues totaling \$72,140,890 or 80.25% of budget and operating expenses totaling \$41,900,973 or 48.09% of budget.

General Fund Charts (revenues & expenditures)

General Fund Revenues

Allocation of Receipts as of March 31, 2024



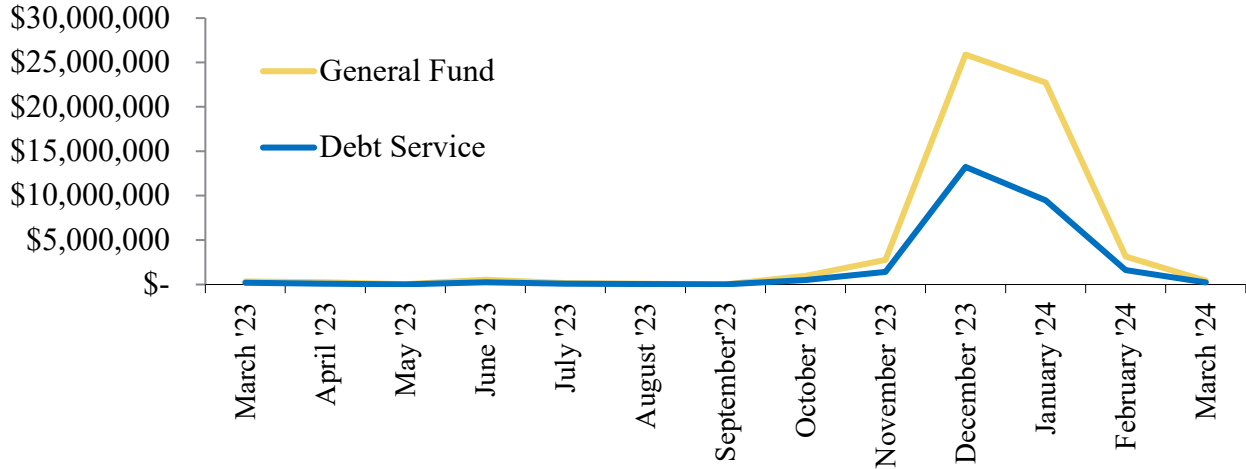
Major Revenues

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 March 31, 2024, total \$52,155,770. Last year's collections were \$41,862,068 for the same period, an increase of 24.59% over the prior year.

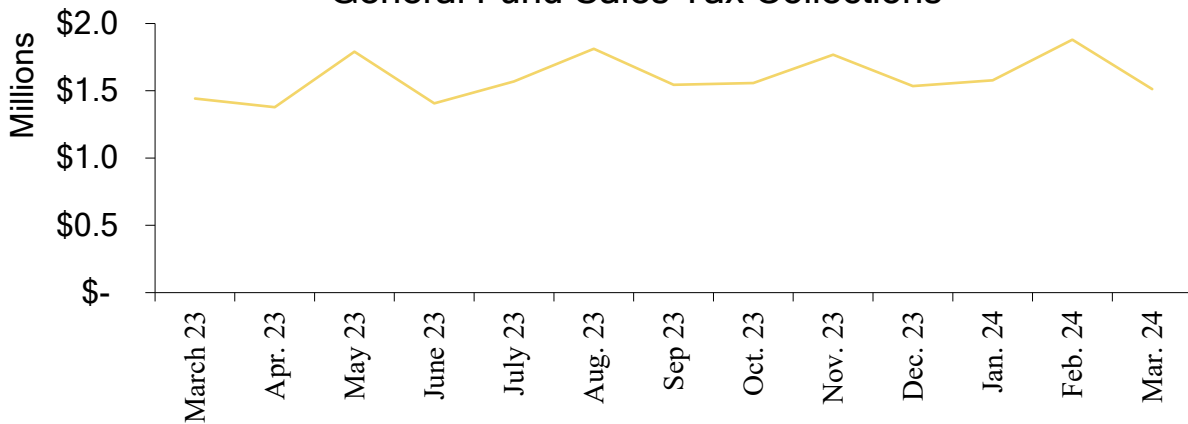
The I&S portion as recorded in the Debt Service Fund collected through March 31, 2024, totaled \$24,522,674. Property tax collections by month are depicted on the subsequent chart.

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 March 2024, the General Fund portion of sales tax collected totaled \$1,512,010 which is \$69,412 or 4.81% more than the same period last year. On an annual basis, sales tax collections are down by 1.76% or \$176,473 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 appendix A32-A35.

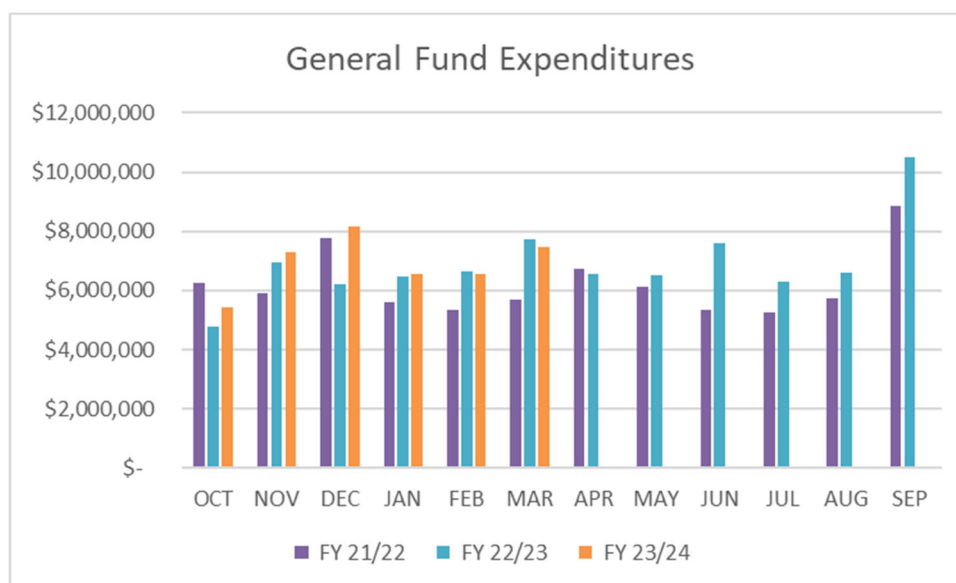
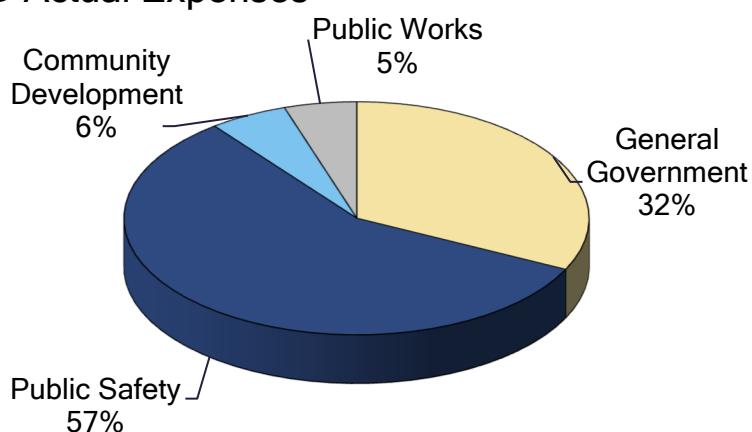
General Fund Sales Tax Collections



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. The total year-to-date operating expenditures of the fund are \$41,900,973 or 48.09% of budgeted expenditures of \$87,137,575. March 2024 expenditures were \$7.5 million.

FY24 YTD Actual Expenses



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 \$6,251,596 at the end of the reporting period. With operating revenues totaling \$24,004,793 or 47.91% of the budget and operating expenses totaling \$15,584,197 or 48.83% of the budget excluding depreciation. Non-operating activities such as interest revenue, debt expenses, and interest expenses due to borrowing totaled (\$3,200,932) resulting in a total change in net position of \$3,050,664.

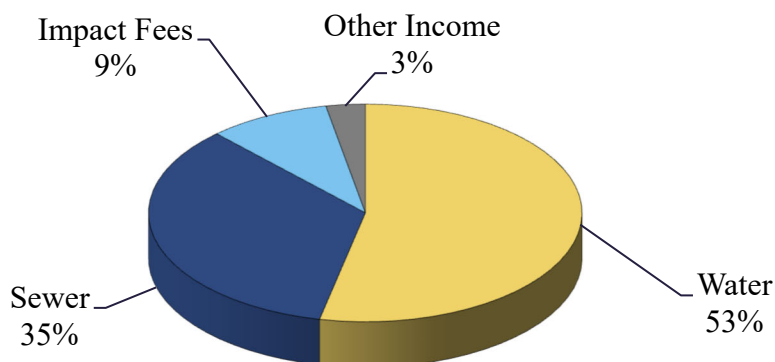
UTILITY FUND

Major Revenues

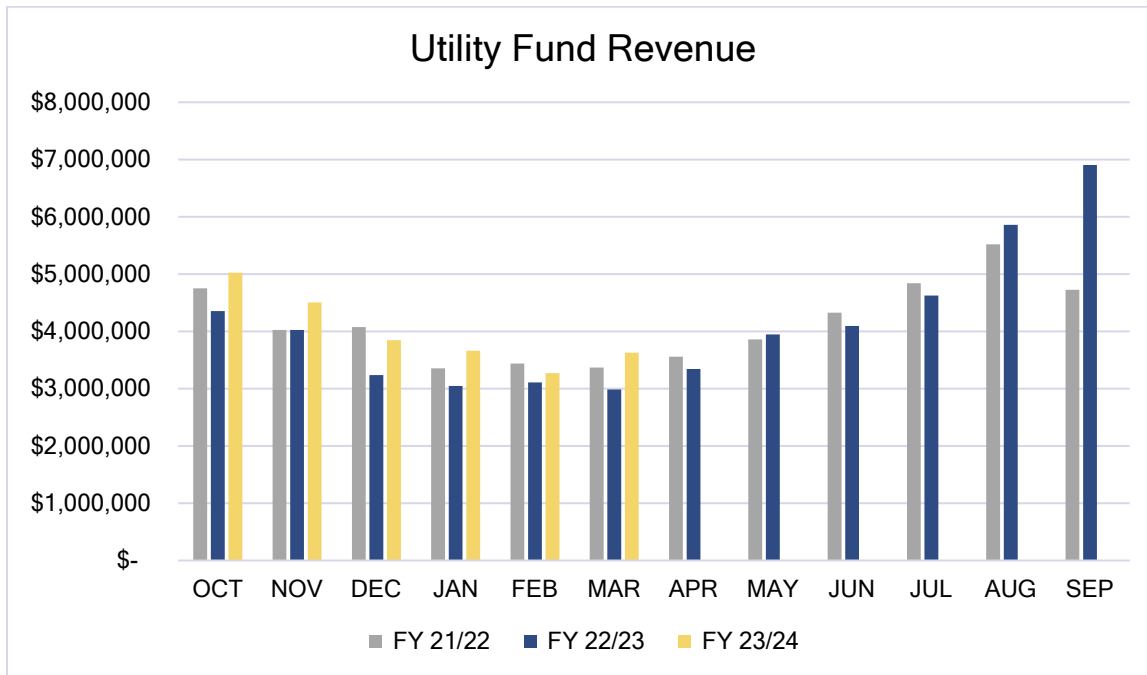
Water & Sewer Service Fees

Water and Sewer service fees year-to-date revenue is \$21,115,577 or 42.14% of the overall 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 revenue collections chart below.

Revenues

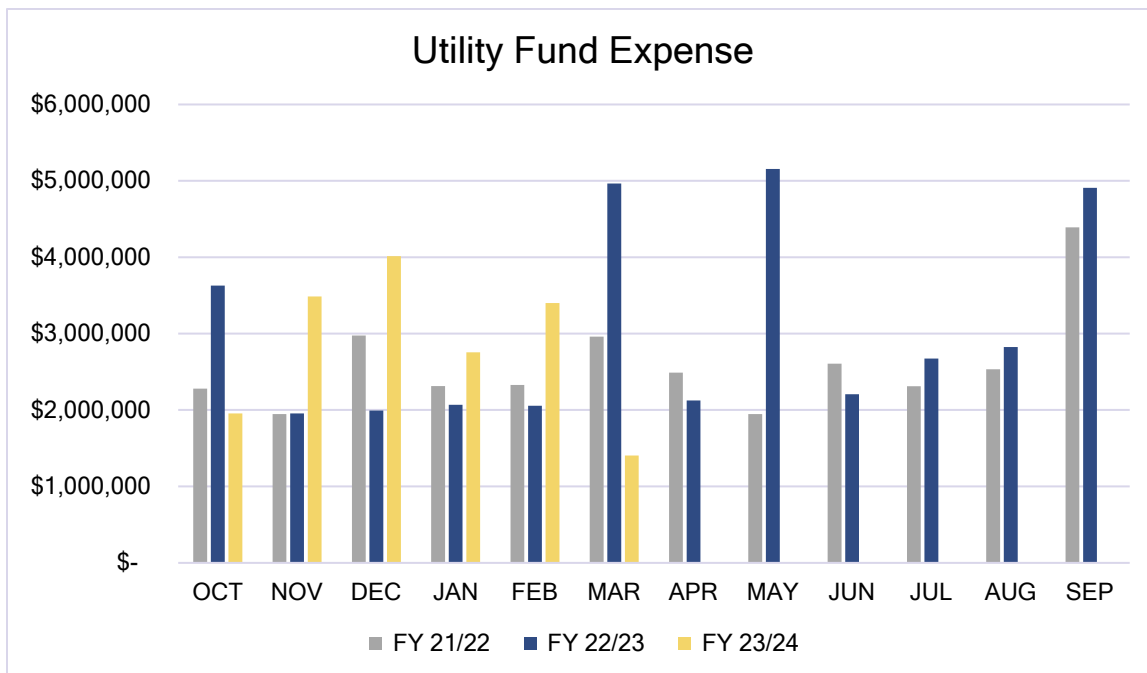


Utility Fund Charts



Expenses

The chart below shows expenses of the Water & Sewer Fund by department. The year-to-date activity of the fund (excluding depreciation) is 48.83% 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 a total of \$1,470,731 and the operational expenditures related to administration and general maintenance total \$771,111 to date. The total change in net position is \$305,812. The ending net position totals \$14,437,809 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 \$4,994,936, which is 51.81% of the budget and the operating expenditures to date total \$3,472,679 which is 35.79% of the budget. Revenues exceed expenditures by \$1,522,257 which increases the fund balance. The ending fund balance totals \$18,083,913 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 because 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 \$1,592,643 which is 50% of the budget and the expenditures to date total \$570,030 which is 18.02% of the budget. Revenue exceeds expenditures by \$1,022,613. The ending fund balance totals \$1,540,810 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 a total of \$4,924,883, which is 48.77% of the budgeted amount. Operating expenditures at the end of the reporting period totaled \$4,098,405 which is 58.25% of the budgeted expenditures. Operating revenue exceeded operating expenditure by \$871,351 which increases fund balance. The total net change including non-operating activities is an increase of \$871,351 at the end of March 2024.



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. The chart below shows the current activity for all City TIRZs. The revenue recorded is interest income received year-to-date and property tax. Any negative balances reflect interfund commitment for reimbursements.

Fiscal Year 2024 YTD Summary	TIRZ #1	TIRZ #2	TIRZ #4	TOTAL ALL TIRZ
Revenues	394,936	9,501	-	404,437
Expenditures	321,542	194,925	746,944	1,263,411
Net Change From Operating: Gain (loss)	73,394	(185,424)	(746,944)	(858,974)
Other Financing Sources (Uses)	(2,837,462)	(3,729,723)	-	(6,567,185)
Fund Balance Beginning	8,361,799	(2,688,961)	(805,415)	4,867,423
Fund Balance Ending	5,597,731	(6,604,108)	(1,552,359)	(2,558,736)

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 \$444,848 which is 44.26% of the budget and the expenditures collected to date total \$371,182 which is 36.93% of the budget. Revenues exceed expenditures by \$73,666 which increases the fund balance. The ending fund balance totals \$2,509,514 at the end of the reporting period.

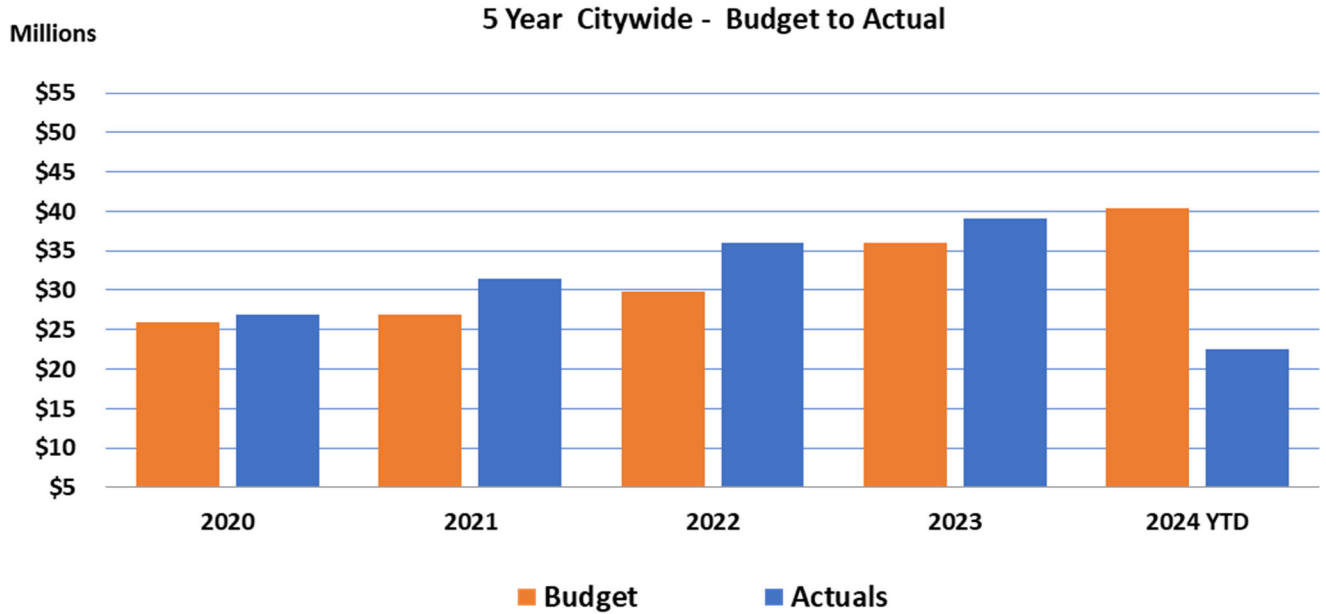
CAPITAL PROJECT FUNDS

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 2024 YTD Summary	Street Construction Fund	Building Construction Fund	Equipment Replacement Fund	Parks Construction Fund	TOTAL CAPITAL FUNDS
Revenues	2,438,162	1,287,787	77,908	4,047	3,807,904
Expenditures	9,534,175	11,989,230	720,904	(59,798)	22,184,511
Net Change from Operating: Gain (loss)	(7,096,013)	(10,701,443)	(642,996)	63,845	(18,376,607)
Other Financing Sources (Uses)	18,967,999	42,758,996	2,449,092	-	64,176,087
Fund Balance Beginning	40,913,425	34,381,912	1,248,437	(374,304)	76,169,470
Fund Balance Ending	52,785,411	66,439,465	3,054,533	(310,459)	121,968,950



GLOBAL SALES TAXES



City of Mansfield Sales Tax Fiscal Year 2024 as of March 2024 (Cash Basis)							
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
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	19,508,041	9,754,021	9,754,021	39,016,083	8.5%	36,010,548	108.35%
2024 YTD	11,242,716	5,621,358	5,621,358	22,485,432	-42.4%	40,330,288	55.75%

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

INVESTMENTS

Monthly Investment Performance Summary: Month Ending March 31, 2024

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 \$102.5 Million and investments total \$234.2 Million.

Citywide Cash & Investment Performance Summary

	February 29, 2024		March 31, 2024		Month-to-Month Change	
	Book Value	Average Yield	Book Value	Average Yield	Dollar (\$)	Percentage (%)
Consolidated Cash Accounts	104,005,422	3.62%	102,522,445	3.62%	(1,482,977)	-1.43%
Local Government Investment Pool	206,159,380	5.42%	207,115,333	5.41%	955,953	0.46%
Money Market	26,964,619	5.20%	27,075,973	5.19%	111,354	0.41%
Total	337,129,422	4.75%	336,713,751	4.74%	(415,670)	-0.18%

- 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

Signed by: Troy Lestina, CFO/DCM, 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 Six Months Ended March 31, 2024 and 2023 (Unaudited)**

General Fund	FY24	FY23	FY24	FY23	FY24	FY24	FY24
	MONTH TO DATE	MONTH TO DATE	YEAR TO DATE	YEAR TO DATE	ORIGINAL BUDGET	POSITIVE (NEGATIVE) BUDGET	PERCENT COLLECTED TO BUDGET
REVENUES:							
Property Tax	\$ 421,203	\$ 361,073	\$ 52,155,770	\$ 41,862,068	\$ 52,820,733	\$ (664,963)	98.74%
Sales Tax	1,512,010	1,442,598	9,830,089	10,006,562	20,165,144	(10,335,055)	48.75%
Other Taxes	887,435	2,522,808	1,963,868	3,145,877	4,284,328	(2,320,460)	45.84%
License And Permits	699,944	280,673	2,082,658	1,379,748	2,771,994	(689,336)	75.13%
Grant Revenue	-	12,896	23,968	129,353	250,000	(226,032)	9.59%
Charges For Services	790,579	616,735	3,954,062	4,108,310	7,111,342	(3,157,280)	55.60%
Fines And Fees	116,996	102,180	1,142,952	1,242,825	2,124,809	(981,857)	53.79%
Interest Earnings	40,686	81,699	369,979	413,924	150,000	219,979	246.65%
Miscellaneous	248,254	53,846	617,544	294,654	221,044	396,500	279.38%
Total Revenues	4,717,107	5,474,508	72,140,890	62,583,321	89,899,394	(17,758,504)	80.25%
EXPENDITURES:							
General Government	1,853,989	2,104,294	13,505,928	11,544,266	26,610,380	13,104,452	50.75%
Public Safety	4,862,729	4,722,939	24,009,203	22,455,070	47,311,702	23,302,499	50.75%
Public Works	360,325	533,829	2,110,257	2,620,992	7,442,084	5,331,827	28.36%
Community Development	384,656	484,983	2,275,585	2,320,850	5,773,409	3,497,824	39.41%
Total Expenditures	7,461,699	7,846,045	41,900,973	38,941,178	87,137,575	45,236,602	48.09%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(2,744,592)	(2,371,537)	30,239,917	23,642,143	2,761,819		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	-	-	-	-	(2,069,123)	(2,069,123)	0.00%
Sale of Capital Assets, net	1,137	-	1,928,265	13,757	20,000	(1,908,265)	9641.33%
Financing, net	-	-	-	-	-	-	0.00%
Sources	-	-	-	-	4,826,403	4,826,403	0.00%
(Uses)	-	-	(982,300)	(4,844,621)	(5,539,099)	(4,556,799)	17.73%
Total Other Financing Sources (Uses)	1,137	-	945,965	(4,830,864)	(2,761,819)	(3,707,784)	-34.25%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(2,743,455)	(2,371,537)	31,185,882	18,811,279	-		
FUND BALANCE							
BEGINNING	66,530,911	52,921,557	32,601,574	31,738,741			
ENDING	<u>\$ 63,787,456</u>	<u>\$ 50,550,020</u>	<u>\$ 63,787,456</u>	<u>\$ 50,550,020</u>			

City of Mansfield, Texas

**Statement of Activites - Budget and Actual
For the Month and Six Months Ended March 31, 2024 and 2023 (Unaudited)**

Utility Fund	FY24 MONTH TO DATE	FY23 MONTH TO DATE	FY24 YEAR TO DATE	FY23 YEAR TO DATE	FY24 ORIGINAL BUDGET	FY24 POSITIVE (NEGATIVE) BUDGET	FY24 PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 1,702,005	\$ 1,514,291	\$ 12,815,992	\$ 11,592,567	\$ 30,369,793	\$ (17,553,801)	42.20%
Sewer Service	1,269,656	1,080,191	8,299,585	7,260,093	16,311,279	(8,011,694)	50.88%
Water Penalties	38,490	6,793	296,930	6,793	350,000	(53,070)	84.84%
Water/Sewer Taps	-	-	-	-	20,811	(20,811)	0.00%
Meter Set Fee	32,370	25,660	123,770	85,190	98,940	24,830	125.10%
Utility Miscellaneous	2,520	7,714	22,025	35,276	60,000	(37,975)	36.71%
Restore Service Fee	7,696	9,889	51,271	64,484	90,000	(38,729)	56.97%
Utility Inspection	8,300	12,400	39,200	65,714	60,000	(20,800)	65.33%
Water Impact Fees	369,000	174,200	1,523,700	851,300	1,500,000	23,700	101.58%
Sewer Impact Fees	180,450	91,350	663,000	364,207	1,000,000	(337,000)	66.30%
Pretreatment Fees	-	-	-	-	80,000	(80,000)	0.00%
Other Income	16,304	46,336	169,320	410,470	168,123	1,197	100.71%
Contribution	-	-	-	-	-	-	0.00%
Total Revenues	\$ 3,626,791	\$ 2,968,824	\$ 24,004,793	\$ 20,736,094	\$ 50,108,946	\$ (26,104,153)	47.91%
OPERATING EXPENSES:							
Administration	141,246	141,429	742,442	817,854	1,129,194	386,752	65.75%
Billing And Collection	69,448	76,947	400,008	414,425	1,028,472	628,464	38.89%
Meter Reading/Repairs	92,198	108,552	608,217	531,505	1,618,245	1,010,028	37.58%
Water Distribution	151,062	157,236	699,986	688,662	1,164,288	464,302	60.12%
Wastewater Collection	128,085	2,384,768	6,312,898	5,831,780	11,315,825	5,002,927	55.79%
Water Treatment	405,854	1,954,240	6,528,762	5,893,185	14,910,266	8,381,504	43.79%
Water Quality	41,739	73,354	226,654	323,288	580,940	354,286	39.02%
Water Demand Management	12,461	19,200	65,230	71,957	167,877	102,647	38.86%
Depreciation	361,500	361,619	2,169,000	2,121,847	-	(2,169,000)	0.00%
Total Operating Expenses	1,403,593	5,277,345	17,753,197	16,694,503	31,915,107	14,161,910	55.63%
OPERATING INCOME (LOSS)	2,223,198	(2,308,521)	6,251,596	4,041,591	18,193,839	(11,942,243)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(210,585)	(85,386)	(3,702,299)	(485,163)	(10,568,863)	6,866,564	35.03%
Interest Revenue	348,243	127,061	1,455,856	640,503	24,000	1,431,856	6066.07%
Debt Service	(73,008)	(83,438)	(954,489)	(502,258)	(876,100)	(78,389)	108.95%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
Net Nonoperating Revenues (Expenses)	64,650	(41,763)	(3,200,932)	(346,918)	(11,468,963)	8,268,031	27.91%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	2,287,848	(2,350,284)	3,050,664	3,694,673	6,724,876	(3,674,212)	45.36%
OPERATING TRANSFERS:							
Transfers In (Out)	-	-	-	-	(6,724,876)	6,724,876	0.00%
Net Operating Transfers	-	-	-	-	(6,724,876)	6,724,876	0.00%
CHANGE IN NET POSITION	2,287,848	(2,350,284)	3,050,664	3,694,673	-		
NET POSITION, BEGINNING	271,653,737	256,824,545	270,890,921	250,779,588			
NET POSITON, ENDING	\$ 273,941,585	\$ 254,474,261	\$ 273,941,585	\$ 254,474,261			

City of Mansfield, Texas

**Comparative Statement of Activities
For the Month and Six Months Ended March 31, 2024 and 2023 (Unaudited)**

Drainage Utility Fund	FY24 MONTH TO DATE	FY23 MONTH TO DATE	FY24 YEAR TO DATE	FY23 YEAR TO DATE	FY24 ORIGINAL BUDGET	FY24 POSITIVE (NEGATIVE) BUDGET	FY24 PERCENT COLLECTED T BUDGET
OPERATING REVENUES:							
Drainage Fee	\$ 247,465	\$ 237,776	\$ 1,470,731	\$ 1,406,706	\$ 2,764,336	(1,293,605)	53%
Total Operating Revenues	<u>247,465</u>	<u>237,776</u>	<u>1,470,731</u>	<u>1,406,706</u>	<u>2,764,336</u>	<u>(1,293,605)</u>	
OPERATING EXPENSES:							
Administration & General Maintenance	88,066	128,587	655,311	606,024	2,046,822	1,391,511	32%
Depreciation	19,300	19,262	115,800	112,831	-	(115,800)	
Total Operating Expenses	<u>107,366</u>	<u>147,849</u>	<u>771,111</u>	<u>718,855</u>	<u>2,046,822</u>	<u>1,275,711</u>	
OPERATING INCOME (LOSS)	140,099	89,927	699,620	687,851	717,514	(17,894)	
NONOPERATING REVENUES (EXPENSES):							
Interest Revenue	14,576	3,988	124,802	19,918	-	(124,802)	
Other Income	-	-	100	11,238	-	(100)	
Interest and fiscal charges	<u>(3,020)</u>	<u>(4,348)</u>	<u>(18,710)</u>	<u>(27,779)</u>	<u>(693,245)</u>	<u>(674,535)</u>	
Net Nonoperating Revenue	11,556	(360)	106,192	3,377	(693,245)	(799,437)	
INCOME (LOSS) BEFORE OPERATING TRANSFERS	151,655	89,567	805,812	691,228	24,269	(817,331)	
OPERATING TRANSFERS							
Operating Transfers In/(Out)	<u>-</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>(24,269)</u>	<u>(475,731)</u>	
Net Operating Transfers	<u>-</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>(24,269)</u>	<u>(475,731)</u>	
CHANGE IN NET POSITION	151,655	89,567	305,812	691,228			
NET POSITION, BEGINNING	<u>14,286,154</u>	<u>13,376,649</u>	<u>14,131,997</u>	<u>12,774,988</u>			
NET POSITION, ENDING	<u>\$ 14,437,809</u>	<u>\$ 13,466,216</u>	<u>\$ 14,437,809</u>	<u>\$ 13,466,216</u>			

City of Mansfield, Texas

Statement of Activities - Budget and Actual
For the Month and Six Months Ended March 31, 2024 and 2023 (Unaudited)

Mansfield Parks Facility Development Corporation	FY24 MONTH TO DATE	FY23 MONTH TO DATE	FY24 YEAR TO DATE	FY23 YEAR TO DATE	FY24 ORIGINAL BUDGET	FY24 POSITIVE (NEGATIVE) BUDGET	FY24 PERCENT COLLECTED TO BUDGET
REVENUES:							
Sales Tax Revenue	\$ 493,584	\$ 458,322	\$ 3,335,269	\$ 3,426,535	\$ 6,934,495	\$ (3,599,226)	48.10%
Other Income	46,174	20,506	380,039	123,313	50,500	329,539	752.55%
MAC Revenue	69,236	55,487	366,529	342,943	793,300	(426,771)	46.20%
Lease Revenue and Royalties	61,326	155,730	667,399	685,512	1,861,800	(1,194,401)	35.85%
Park Land Dedication Revenue	77,750	87,250	245,700	449,250	-	245,700	0.00%
Total Revenues	748,070	777,295	4,994,936	5,027,553	9,640,095	(4,645,159)	51.81%
EXPENDITURES:							
Administration	141,753	157,296	648,644	616,605	1,748,790	1,100,146	37.09%
Field Operations	100,274	72,634	502,306	418,628	1,637,768	1,135,462	30.67%
Community Park Operations	71,077	76,186	418,140	515,852	1,086,077	667,937	38.50%
Nature Education Operations	10,695	20,640	81,530	88,595	247,930	166,400	32.88%
Recreational Center	99,070	86,295	431,050	408,889	1,161,625	730,575	37.11%
Neighborhood Park Operations	66,157	39,360	290,110	139,544	888,185	598,075	32.66%
Projects	373,998	99,447	1,047,322	481,547	-	(1,047,322)	0.00%
Non-Departmental	5,518	8,135	53,577	79,436	2,933,678	2,880,101	1.83%
Total Expenditures	868,542	559,993	3,472,679	2,749,096	9,704,053	6,231,374	35.79%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(120,472)	217,302	1,522,257	2,278,457	(63,958)	1,586,215	-2380.09%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In	-	-	-	-	309,975	(309,975)	0.00%
Operating Transfers (Out)	-	-	-	-	(246,017)	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	-	63,958	(309,975)	0.00%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(120,472)	217,302	1,522,257	2,278,457			
FUND BALANCE, BEGINNING	18,204,385	14,283,259	16,561,656	12,222,104			
FUND BALANCE, ENDING	\$ 18,083,913	\$ 14,500,561	\$ 18,083,913	\$ 14,500,561			

City of Mansfield, Texas

**Statement of Activities - Budget and Actual
For the Month and Six Months Ended March 31, 2024 and 2023 (Unaudited)**

Mansfield Parks Facility Development Corp. Debt Service	FY24 MONTH TO DATE	FY23 MONTH TO DATE	FY24 YEAR TO DATE	FY23 YEAR TO DATE	FY24 ORIGINAL BUDGET	FY24 POSITIVE (NEGATIVE) BUDGET	FY24 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes, Penalties, And Interest	\$ 263,673	\$ 263,153	\$ 1,582,038	\$ 1,578,923	\$ 3,164,077	\$ (1,582,039)	50.00%
Other Income	-	-	10,605	-	-	-	0.00%
Total Revenues	263,673	263,153	1,592,643	1,578,923	3,164,077	(1,582,039)	50.00%
EXPENDITURES:							
Debt Service							
Principal Retirement	-	-	-	-	2,030,000	2,030,000	0.00%
Interest And Fiscal Charges	1,000	1,000	570,030	599,415	1,134,077	564,047	50.26%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	1,000	1,000	570,030	599,415	3,164,077	2,594,047	18.02%
Excess Of Revenues Over (Under) Expenditures	262,673	262,153	1,022,613	979,508			
OTHER FINANCING SOURCES (USES):							
Bond Proceeds	-	-	-	-			
Total Other Financing Sources (Uses)	-	-	-	-			
FUND BALANCE, BEGINNING	1,278,137	1,232,771	518,197	515,416			
FUND BALANCE, ENDING	\$ 1,540,810	\$ 1,494,924	\$ 1,540,810	\$ 1,494,924			

City of Mansfield, Texas

**Comparative Statement of Activities
For the Month and Six Months Ended March 31, 2024 and 2023 (Unaudited)**

Mansfield Economic Development Corporation	FY24		FY23		FY24		FY24	
	MONTH TO DATE	MONTH TO DATE	YEAR TO DATE	YEAR TO DATE	ORIGINAL BUDGET	POSITIVE (NEGATIVE) BUDGET	PERCENT COLLECTED BUDGET	
OPERATING REVENUES:								
Sales Tax Revenue	\$ 758,133	\$ 722,850	\$ 4,924,883	\$ 5,013,294	\$ 10,098,572	\$ (5,173,689)	48.77%	
Miscellaneous	-	-	-	-	-	-		
Total Operating Revenues	<u>758,133</u>	<u>722,850</u>	<u>4,924,883</u>	<u>5,013,294</u>	<u>10,098,572</u>	<u>(5,173,689)</u>	<u>48.77%</u>	
OPERATING EXPENDITURES:								
Administration	180,214	128,061	732,334	758,888	1,440,994	708,660	50.82%	
Promotions	1,150	(34,440)	60,392	21,964	100,000	39,608	60.39%	
Development Plan	-	-	-	-	28,000	28,000	0.00%	
Projects	-	-	3,269,484	143,150	5,444,577	2,175,093	60.05%	
Non-Departmental	800	1,649	36,195	10,390	22,361	(13,834)	161.87%	
Total Operating Expenditures	<u>182,164</u>	<u>95,270</u>	<u>4,098,405</u>	<u>934,392</u>	<u>7,035,932</u>	<u>2,937,527</u>	<u>58.25%</u>	
OPERATING INCOME	575,969	627,580	826,478	4,078,902	3,062,640	(2,236,162)	26.99%	
NONOPERATING REVENUES (EXPENSES):								
Interest Revenue	55,104	33,727	387,161	171,272	60,000	327,161	645.27%	
Gain or (loss) on sale of property	-	-	-	388,612	-	-		
Interest and fiscal charges	(500)	(500)	(342,288)	(377,198)	(2,660,028)	2,317,740	12.87%	
Total Nonoperating Revenue	<u>54,604</u>	<u>33,227</u>	<u>44,873</u>	<u>182,686</u>	<u>(2,600,028)</u>	<u>2,644,901</u>	<u>-1.73%</u>	
INCOME BEFORE OPERATING TRANSFERS	<u>630,573</u>	<u>660,807</u>	<u>871,351</u>	<u>4,261,588</u>	<u>462,612</u>	<u>408,739</u>	<u>188.35%</u>	
OPERATING TRANSFERS:								
Operating Transfers In (Out)	-	-	-	-	(462,612)	462,612	0.00%	
CHANGE IN NET ASSETS	630,573	660,807	871,351	4,261,588				
NET ASSETS, BEGINNING	16,969,006	16,395,691	16,728,228	12,794,910				
NET ASSETS, PROJECTS	- *	- *	- *	- *				
NET ASSETS, ENDING	<u>\$ 17,599,579</u>	<u>\$ 17,056,498</u>	<u>\$ 17,599,579</u>	<u>\$ 17,056,498</u>				

**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 Six Months Ended March 31, 2024 and 2023 (Unaudited)**

Hotel/Motel Occupancy Tax Fund	FY24 MONTH TO DATE	FY23 MONTH TO DATE	FY24 YEAR TO DATE	FY23 YEAR TO DATE	FY24 ORIGINAL BUDGET	FY24 POSITIVE (NEGATIVE) BUDGET	FY24 PERCENT COLLECTED TO BUDGET
REVENUES:							
Hotel Occupancy Tax	\$ 78,588	\$ 57,911	\$ 404,271	\$ 357,703	\$ 1,005,000	\$ (600,729)	40.23%
Rental of Facilities	1,280	2,910	2,660	5,970	-	2,660	0.00%
Interest Income	2,851	2,333	37,917	11,651	-	37,917	-
Total Revenues	82,719	63,154	444,848	375,324	1,005,000	(560,152)	44.26%
EXPENDITURES:							
Discover Historic Mansfield - Farr Best Concerts	(678)	183	249	3,792	-	(249)	0.00%
Mansfield Tourism	89,172	37,687	298,384	202,938	662,201	363,817	45.06%
Mansfield Commission for the Arts	-	27,496	-	46,841	-	-	0.00%
Championship Basketball	-	-	10,000	10,000	10,000	-	100.00%
Projects	10,000	-	62,549	-	259,000	196,451	24.15%
Promotion	-	-	-	7,500	-	-	0.00%
Reserve	-	-	-	-	73,799	73,799	0.00%
Total Expenditures	98,494	65,366	371,182	271,071	1,005,000	633,818	36.93%
Revenues / (Expenditures)	(15,775)	(2,212)	73,666	104,253	-	73,666	
FUND BALANCE, BEGINNING	2,525,289	2,066,512	2,435,848	1,960,047			
FUND BALANCE, ENDING	\$ 2,509,514	\$ 2,064,300	\$ 2,509,514	\$ 2,064,300			

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 3/31/2024

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	5.465	2,439,646.38	2,439,646.38	2,439,646.38	2,439,646.38	N/A	1		1.04
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.473	1,453,836.71	1,453,836.71	1,453,836.71	1,453,836.71	N/A	1		0.62
Nations Funds MM	MF0008	Money Market	10/25/1999	5.187	4,482,824.23	4,482,824.23	4,482,824.23	4,482,824.23	N/A	1		1.91
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.299	950,370.08	950,370.08	950,370.08	950,370.08	N/A	1		0.41
Sub Total / Average 1001 - General Fund				5.316	9,326,677.40	9,326,677.40	9,326,677.40	9,326,677.40		1	0.00	3.98
2003 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	5.187	28,604.43	28,604.43	28,604.43	28,604.43	N/A	1		0.01
Sub Total / Average 2003 - Tree Mitigation				5.187	28,604.43	28,604.43	28,604.43	28,604.43		1	0.00	0.01
2006 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	5.299	636,439.80	636,439.80	636,439.80	636,439.80	N/A	1		0.27
Sub Total / Average 2006 - Hotel				5.299	636,439.80	636,439.80	636,439.80	636,439.80		1	0.00	0.27
2104 - ARPA												
CLASS LGIP	CLASS-SLFRF	Local Government Investment Pool	5/27/2021	5.465	541,017.73	541,017.73	541,017.73	541,017.73	N/A	1		0.23
Sub Total / Average 2104 - ARPA				5.465	541,017.73	541,017.73	541,017.73	541,017.73		1	0.00	0.23
2301 - Mansfield Parks 1/2 Sales Tax												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.465	1,050,604.77	1,050,604.77	1,050,604.77	1,050,604.77	N/A	1		0.45
Nations Funds MM	MF0008	Money Market	10/25/1999	5.187	2,464,970.31	2,464,970.31	2,464,970.31	2,464,970.31	N/A	1		1.05
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.299	2,664,848.45	2,664,848.45	2,664,848.45	2,664,848.45	N/A	1		1.14
Sub Total / Average 2301 - Mansfield Parks 1/2 Sales Tax				5.282	6,180,423.53	6,180,423.53	6,180,423.53	6,180,423.53		1	0.00	2.64
2302 - Mansfield Parks Land Dedication												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.465	2,101,209.54	2,101,209.54	2,101,209.54	2,101,209.54	N/A	1		0.90

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	5.187	652,513.57	652,513.57	652,513.57	652,513.57	N/A	1		0.28
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.299	1,160,519.80	1,160,519.80	1,160,519.80	1,160,519.80	N/A	1		0.50
Sub Total / Average 2302 - Mansfield Parks Land Dedication				5.369	3,914,242.91	3,914,242.91	3,914,242.91	3,914,242.91		1	0.00	1.67
3001 - Equipment Replacement												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.473	1,650,166.75	1,650,166.75	1,650,166.75	1,650,166.75	N/A	1		0.70
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	5.299	5,278.92	5,278.92	5,278.92	5,278.92	N/A	1		0.00
Sub Total / Average 3001 - Equipment Replacement				5.473	1,655,445.67	1,655,445.67	1,655,445.67	1,655,445.67		1	0.00	0.71
3201 - Street Construction												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.465	2,101,209.54	2,101,209.54	2,101,209.54	2,101,209.54	N/A	1		0.90
Nations Funds MM	MF0008	Money Market	10/25/1999	5.187	3,615,214.41	3,615,214.41	3,615,214.41	3,615,214.41	N/A	1		1.54
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.299	2,134,778.57	2,134,778.57	2,134,778.57	2,134,778.57	N/A	1		0.91
Sub Total / Average 3201 - Street Construction				5.292	7,851,202.52	7,851,202.52	7,851,202.52	7,851,202.52		1	0.00	3.35
3202 - Streets Construction												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.473	18,696,490.43	18,696,490.43	18,696,490.43	18,696,490.43	N/A	1		7.98
Sub Total / Average 3202 - Streets Construction				5.473	18,696,490.43	18,696,490.43	18,696,490.43	18,696,490.43		1	0.00	7.98
3212 - 2016 Streets Construction												
Nations Funds MM	MF0008	Money Market	8/1/2016	5.187	1,658,507.55	1,658,507.55	1,658,507.55	1,658,507.55	N/A	1		0.71
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	5.299	1,060,875.82	1,060,875.82	1,060,875.82	1,060,875.82	N/A	1		0.45
Sub Total / Average 3212 - 2016 Streets Construction				5.230	2,719,383.37	2,719,383.37	2,719,383.37	2,719,383.37		1	0.00	1.16
3213 - 2017 Streets Construction												
Nations Funds MM	MF0008	Money Market	12/1/2017	5.187	27,918.58	27,918.58	27,918.58	27,918.58	N/A	1		0.01
Sub Total / Average 3213 - 2017 Streets Construction				5.187	27,918.58	27,918.58	27,918.58	27,918.58		1	0.00	0.01
3218 Issue 2022A - Streets												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.473	18,802,070.09	18,802,070.09	18,802,070.09	18,802,070.09	N/A	1		8.03

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				5.473	18,802,070.09	18,802,070.09	18,802,070.09	18,802,070.09		1	0.00	8.03
3401 - Building Construction												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.473	21,766,003.05	21,766,003.05	21,766,003.05	21,766,003.05	N/A	1		9.29
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.299	86,858.84	86,858.84	86,858.84	86,858.84	N/A	1		0.04
Sub Total / Average 3401 - Building Construction				5.473	21,852,861.89	21,852,861.89	21,852,861.89	21,852,861.89		1	0.00	9.33
3410 - PD Headquarters												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.473	18,289,517.98	18,289,517.98	18,289,517.98	18,289,517.98	N/A	1		7.81
Sub Total / Average 3410 - PD Headquarters				5.473	18,289,517.98	18,289,517.98	18,289,517.98	18,289,517.98		1	0.00	7.81
3411 - Joint Fire/PD Training Facility												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.473	1,518,558.35	1,518,558.35	1,518,558.35	1,518,558.35	N/A	1		0.65
Sub Total / Average 3411 - Joint Fire/PD Training Facility				5.473	1,518,558.35	1,518,558.35	1,518,558.35	1,518,558.35		1	0.00	0.65
3412 - ACO/Service Center												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.473	20,003,462.98	20,003,462.98	20,003,462.98	20,003,462.98	N/A	1		8.54
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.473	452,430.97	452,430.97	452,430.97	452,430.97	N/A	1		0.19
Sub Total / Average 3412 - ACO/Service Center				5.473	20,455,893.95	20,455,893.95	20,455,893.95	20,455,893.95		1	0.00	8.73
3608 - LINEAR PARK TRAIL												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.465	2,101,209.54	2,101,209.54	2,101,209.54	2,101,209.54	N/A	1		0.90
Sub Total / Average 3608 - LINEAR PARK TRAIL				5.465	2,101,209.54	2,101,209.54	2,101,209.54	2,101,209.54		1	0.00	0.90
3901 - TIF												
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.473	3,261,177.08	3,261,177.08	3,261,177.08	3,261,177.08	N/A	1		1.39
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.473	2,169,513.69	2,169,513.69	2,169,513.69	2,169,513.69	N/A	1		0.93
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.299	1,619,532.56	1,619,532.56	1,619,532.56	1,619,532.56	N/A	1		0.69
Sub Total / Average 3901				5.433	7,050,223.33	7,050,223.33	7,050,223.33	7,050,223.33		1	0.00	3.01

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
- TIF												
4001 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	5.187	479,143.17	479,143.17	479,143.17	479,143.17	N/A	1		0.20
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.299	58,760.75	58,760.75	58,760.75	58,760.75	N/A	1		0.03
Sub Total / Average 4001 - Debt Services				5.199	537,903.92	537,903.92	537,903.92	537,903.92		1	0.00	0.23
4501 - Economic Development												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.465	6,303,628.63	6,303,628.63	6,303,628.63	6,303,628.63	N/A	1		2.69
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.473	4,348,236.08	4,348,236.08	4,348,236.08	4,348,236.08	N/A	1		1.86
Nations Funds MM	MF0008	Money Market	10/25/1999	5.187	163,664.75	163,664.75	163,664.75	163,664.75	N/A	1		0.07
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.299	908,957.28	908,957.28	908,957.28	908,957.28	N/A	1		0.39
Sub Total / Average 4501 - Economic Development				5.451	11,724,486.74	11,724,486.74	11,724,486.74	11,724,486.74		1	0.00	5.01
4502 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.299	252,686.70	252,686.70	252,686.70	252,686.70	N/A	1		0.11
Sub Total / Average 4502 - MEDC I&S Fund				5.299	252,686.70	252,686.70	252,686.70	252,686.70		1	0.00	0.11
5101 - Drainage Utility Fund												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.465	2,101,209.54	2,101,209.54	2,101,209.54	2,101,209.54	N/A	1		0.90
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.299	1,088,008.47	1,088,008.47	1,088,008.47	1,088,008.47	N/A	1		0.46
Sub Total / Average 5101 - Drainage Utility Fund				5.408	3,189,218.01	3,189,218.01	3,189,218.01	3,189,218.01		1	0.00	1.36
5201 - Water & Sewer												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.465	5,253,023.86	5,253,023.86	5,253,023.86	5,253,023.86	N/A	1		2.24
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.473	5,435,295.12	5,435,295.12	5,435,295.12	5,435,295.12	N/A	1		2.32
Nations Funds MM	MF0008	Money Market	10/25/1999	5.187	10,266,664.44	10,266,664.44	10,266,664.44	10,266,664.44	N/A	1		4.38
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.299	2,029,286.70	2,029,286.70	2,029,286.70	2,029,286.70	N/A	1		0.87
Sub Total / Average 5201 - Water & Sewer				5.328	22,984,270.12	22,984,270.12	22,984,270.12	22,984,270.12		1	0.00	9.81
5211 - Revenue Bond Reserve												

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	4/11/2012	5.187	3,235,947.86	3,235,947.86	3,235,947.86	3,235,947.86	N/A	1		1.38
Sub Total / Average 5211 - Revenue Bond Reserve				5.187	3,235,947.86	3,235,947.86	3,235,947.86	3,235,947.86		1	0.00	1.38
5224 - Utility WTP												
LOGIC LGIP	LOGIC-WS2024	Local Government Investment Pool	1/10/2024	5.473	50,618,611.68	50,618,611.68	50,618,611.68	50,618,611.68	N/A	1		21.61
Sub Total / Average 5224 - Utility WTP				5.473	50,618,611.68	50,618,611.68	50,618,611.68	50,618,611.68		1	0.00	21.61
Total / Average				5.428	234,191,306.53	234,191,306.53	234,191,306.53	234,191,306.53		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 3/31/2024

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	5.465	2,101,209.54	2,101,209.54	2,101,209.54	2,101,209.54	N/A	1		0.90	3608 - LINEAR PARK TRAIL
CLASS LGIP	CLASS-GENOP	5/11/2023	5.465	1,050,604.77	1,050,604.77	1,050,604.77	1,050,604.77	N/A	1		0.45	2301 - Mansfield Parks 1/2 Sales Tax
CLASS LGIP	CLASS-GENOP	5/11/2023	5.465	2,101,209.54	2,101,209.54	2,101,209.54	2,101,209.54	N/A	1		0.90	2302 - Mansfield Parks Land Dedication
CLASS LGIP	CLASS-GENOP	5/11/2023	5.465	2,101,209.54	2,101,209.54	2,101,209.54	2,101,209.54	N/A	1		0.90	5101 - Drainage Utility Fund
CLASS LGIP	CLASS-GENOP	5/11/2023	5.465	6,303,628.63	6,303,628.63	6,303,628.63	6,303,628.63	N/A	1		2.69	4501 - Economic Development
CLASS LGIP	CLASS-GENOP	5/11/2023	5.465	2,439,646.38	2,439,646.38	2,439,646.38	2,439,646.38	N/A	1		1.04	1001 - General Fund
CLASS LGIP	CLASS-GENOP	5/11/2023	5.465	2,101,209.54	2,101,209.54	2,101,209.54	2,101,209.54	N/A	1		0.90	3201 - Street Construction
CLASS LGIP	CLASS-GENOP	5/11/2023	5.465	5,253,023.86	5,253,023.86	5,253,023.86	5,253,023.86	N/A	1		2.24	5201 - Water & Sewer
CLASS LGIP	CLASS-SLFRF	5/27/2021	5.465	541,017.73	541,017.73	541,017.73	541,017.73	N/A	1		0.23	2104 - ARPA
Sub Total / Average CLASS			5.465	23,992,759.53	23,992,759.53	23,992,759.53	23,992,759.53		1	0.00	10.24	
LOGIC												
LOGIC LGIP	LOGIC	5/28/2022	5.473	5,435,295.12	5,435,295.12	5,435,295.12	5,435,295.12	N/A	1		2.32	5201 - Water & Sewer
LOGIC LGIP	LOGIC	5/28/2022	5.473	1,453,836.71	1,453,836.71	1,453,836.71	1,453,836.71	N/A	1		0.62	1001 - General Fund
LOGIC LGIP	LOGIC	5/28/2022	5.473	4,348,236.08	4,348,236.08	4,348,236.08	4,348,236.08	N/A	1		1.86	4501 - Economic Development
LOGIC LGIP	LOGIC	5/28/2022	5.473	3,261,177.08	3,261,177.08	3,261,177.08	3,261,177.08	N/A	1		1.39	3901 - TIF
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.473	18,696,490.43	18,696,490.43	18,696,490.43	18,696,490.43	N/A	1		7.98	3202 - Streets Construction
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.473	1,650,166.75	1,650,166.75	1,650,166.75	1,650,166.75	N/A	1		0.70	3001 - Equipment Replacement
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.473	20,003,462.98	20,003,462.98	20,003,462.98	20,003,462.98	N/A	1		8.54	3412 - ACO/Service Center
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.473	2,169,513.69	2,169,513.69	2,169,513.69	2,169,513.69	N/A	1		0.93	3901 - TIF
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.473	1,518,558.35	1,518,558.35	1,518,558.35	1,518,558.35	N/A	1		0.65	3411 - Joint Fire/PD Training Facility
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.473	21,766,003.05	21,766,003.05	21,766,003.05	21,766,003.05	N/A	1		9.29	3401 - Building Construction
LOGIC LGIP	LOGIC-WS2024	1/10/2024	5.473	50,618,611.68	50,618,611.68	50,618,611.68	50,618,611.68	N/A	1		21.61	5224 - Utility WTP
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.473	452,430.97	452,430.97	452,430.97	452,430.97	N/A	1		0.19	3412 - ACO/Service Center

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
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.473	18,289,517.98	18,289,517.98	18,289,517.98	18,289,517.98	N/A	1		7.81	3410 - PD Headquarters
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.473	18,802,070.09	18,802,070.09	18,802,070.09	18,802,070.09	N/A	1		8.03	3218 Issue 2022A - Streets
Sub Total / Average LOGIC			5.473	168,465,370.96	168,465,370.96	168,465,370.96	168,465,370.96		1	0.00	71.93	

Nations Funds

Nations Funds MM	MF0008	10/25/1999	5.187	28,604.43	28,604.43	28,604.43	28,604.43	N/A	1		0.01	2003 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	5.187	2,464,970.31	2,464,970.31	2,464,970.31	2,464,970.31	N/A	1		1.05	2301 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	10/25/1999	5.187	479,143.17	479,143.17	479,143.17	479,143.17	N/A	1		0.20	4001 - Debt Services
Nations Funds MM	MF0008	10/25/1999	5.187	652,513.57	652,513.57	652,513.57	652,513.57	N/A	1		0.28	2302 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	5.187	163,664.75	163,664.75	163,664.75	163,664.75	N/A	1		0.07	4501 - Economic Development
Nations Funds MM	MF0008	10/25/1999	5.187	3,615,214.41	3,615,214.41	3,615,214.41	3,615,214.41	N/A	1		1.54	3201 - Street Construction
Nations Funds MM	MF0008	10/25/1999	5.187	10,266,664.44	10,266,664.44	10,266,664.44	10,266,664.44	N/A	1		4.38	5201 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	5.187	4,482,824.23	4,482,824.23	4,482,824.23	4,482,824.23	N/A	1		1.91	1001 - General Fund
Nations Funds MM	MF0008	4/11/2012	5.187	3,235,947.86	3,235,947.86	3,235,947.86	3,235,947.86	N/A	1		1.38	5211 - Revenue Bond Reserve
Nations Funds MM	MF0008	8/1/2016	5.187	1,658,507.55	1,658,507.55	1,658,507.55	1,658,507.55	N/A	1		0.71	3212 - 2016 Streets Construction
Nations Funds MM	MF0008	12/1/2017	5.187	27,918.58	27,918.58	27,918.58	27,918.58	N/A	1		0.01	3213 - 2017 Streets Construction
Sub Total / Average Nations Funds			5.187	27,075,973.30	27,075,973.30	27,075,973.30	27,075,973.30		1	0.00	11.56	

TexStar

TexStar LGIP	TEXSTAR	11/2/2012	5.299	58,760.75	58,760.75	58,760.75	58,760.75	N/A	1		0.03	4001 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	5.299	2,664,848.45	2,664,848.45	2,664,848.45	2,664,848.45	N/A	1		1.14	2301 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	5.299	1,160,519.80	1,160,519.80	1,160,519.80	1,160,519.80	N/A	1		0.50	2302 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	5.299	1,088,008.47	1,088,008.47	1,088,008.47	1,088,008.47	N/A	1		0.46	5101 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.299	1,619,532.56	1,619,532.56	1,619,532.56	1,619,532.56	N/A	1		0.69	3901 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	5.299	908,957.28	908,957.28	908,957.28	908,957.28	N/A	1		0.39	4501 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	5.299	950,370.08	950,370.08	950,370.08	950,370.08	N/A	1		0.41	1001 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.299	2,134,778.57	2,134,778.57	2,134,778.57	2,134,778.57	N/A	1		0.91	3201 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	5.299	252,686.70	252,686.70	252,686.70	252,686.70	N/A	1		0.11	4502 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.299	2,029,286.70	2,029,286.70	2,029,286.70	2,029,286.70	N/A	1		0.87	5201 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	5.299	86,858.84	86,858.84	86,858.84	86,858.84	N/A	1		0.04	3401 - Building Construction

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	1/8/2014	5.299	5,278.92	5,278.92	5,278.92	5,278.92	N/A	1		0.00	3001 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/30/2014	5.299	636,439.80	636,439.80	636,439.80	636,439.80	N/A	1		0.27	2006 - Hotel
TexStar LGIP	TEXSTAR	8/31/2016	5.299	1,060,875.82	1,060,875.82	1,060,875.82	1,060,875.82	N/A	1		0.45	3212 - 2016 Streets Construction
Sub Total / Average TexStar			5.299	14,657,202.74	14,657,202.74	14,657,202.74	14,657,202.74		1	0.00	6.26	
Total / Average			5.428	234,191,306.53	234,191,306.53	234,191,306.53	234,191,306.53		1	0.00	100	

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

FISCAL YEAR 2024

CITYWIDE SALES TAX (\$0.02)

Collections by Calendar Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
October (PY)	\$ 2,982,257	\$ 3,115,490	\$ 133,233	4.47%
November (PY)	\$ 3,471,547	\$ 3,536,268	\$ 64,721	1.86%
December (PY)	\$ 3,453,085	\$ 3,069,000	\$ (384,084)	-11.12%
January	\$ 3,074,428	\$ 3,154,498	\$ 80,070	2.60%
February	\$ 4,146,611	\$ 3,760,901	\$ (385,709)	-9.30%
March	\$ 2,885,197	\$ 3,024,021	\$ 138,824	4.81%
April	\$ -	\$ -	\$ -	0.00%
May	\$ -	\$ -	\$ -	0.00%
June	\$ -	\$ -	\$ -	0.00%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
Total	\$ 20,013,124	\$ 19,660,179	\$ (352,945)	-1.76%

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

FISCAL YEAR 2024

GENERAL FUND (\$0.01)

Collections by Calendar Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
October (PY)	\$ 1,491,129	\$ 1,557,745	\$ 66,617	4.47%
November (PY)	\$ 1,735,774	\$ 1,768,134	\$ 32,360	1.86%
December (PY)	\$ 1,726,542	\$ 1,534,500	\$ (192,042)	-11.12%
January	\$ 1,537,214	\$ 1,577,249	\$ 40,035	2.60%
February	\$ 2,073,305	\$ 1,880,451	\$ (192,855)	-9.30%
March	\$ 1,442,598	\$ 1,512,010	\$ 69,412	4.81%
April	\$ -	\$ -	\$ -	0.00%
May	\$ -	\$ -	\$ -	0.00%
June	\$ -	\$ -	\$ -	0.00%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
Total	\$ 10,006,562	\$ 9,830,089	\$ (176,473)	-1.76%

CITY OF MANSFIELD, TEXAS
SALES TAX REPORT

FISCAL YEAR 2024

MANSFIELD ECONOMIC DEVELOPMENT CORPORATION FUND (\$0.005)

Collections by Calendar Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
October (PY)	\$ 745,564	\$ 778,873	\$ 33,308	4.47%
November (PY)	\$ 867,887	\$ 884,067	\$ 16,180	1.86%
December (PY)	\$ 863,271	\$ 767,250	\$ (96,021)	-11.12%
January	\$ 768,607	\$ 788,625	\$ 20,018	2.60%
February	\$ 1,036,653	\$ 940,225	\$ (96,427)	-9.30%
March	\$ 721,299	\$ 756,005	\$ 34,706	4.81%
April	\$ -	\$ -	\$ -	0.00%
May	\$ -	\$ -	\$ -	0.00%
June	\$ -	\$ -	\$ -	0.00%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
Total	\$ 5,003,281	\$ 4,915,045	\$ (88,236)	-1.76%

CITY OF MANSFIELD, TEXAS
SALES TAX REPORT

FISCAL YEAR 2024

MANSFIELD PUBLIC FACILITIES DEVELOPMENT CORPORATION FUND (\$0.005)

Collections by Calendar Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
October (PY)	\$ 745,564	\$ 778,873	\$ 33,308	4.47%
November (PY)	\$ 867,887	\$ 884,067	\$ 16,180	1.86%
December (PY)	\$ 863,271	\$ 767,250	\$ (96,021)	-11.12%
January	\$ 768,607	\$ 788,625	\$ 20,018	2.60%
February	\$ 1,036,653	\$ 940,225	\$ (96,427)	-9.30%
March	\$ 721,299	\$ 756,005	\$ 34,706	4.81%
April	\$ -	\$ -	\$ -	0.00%
May	\$ -	\$ -	\$ -	0.00%
June	\$ -	\$ -	\$ -	0.00%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
Total	\$ 5,003,281	\$ 4,915,045	\$ (88,236)	-1.76%