



FINANCIAL REPORT

Ending December 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 December 2023, or 25.0% 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, 2023, 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	\$4.35 CY	\$17.95 LTD
Equipment Replacement	\$0.19 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

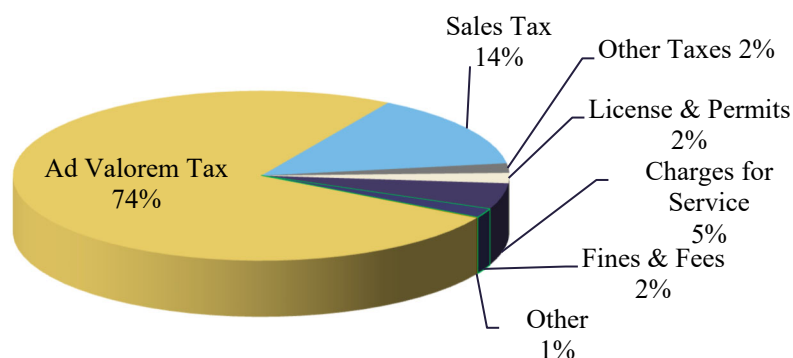
GENERAL FUND FINANCIAL SUMMARY

Overall, the operating revenues exceeded operating expenses by \$14,052,650 at the end of the reporting period. With operating revenues totaling \$34,788,337 or 38.7% of budget and operating expenses totaling \$20,735,687 or 23.80% of budget.

General Fund Charts (revenues & expenditures)

General Fund Revenues

Allocation of Receipts as of December 31, 2023



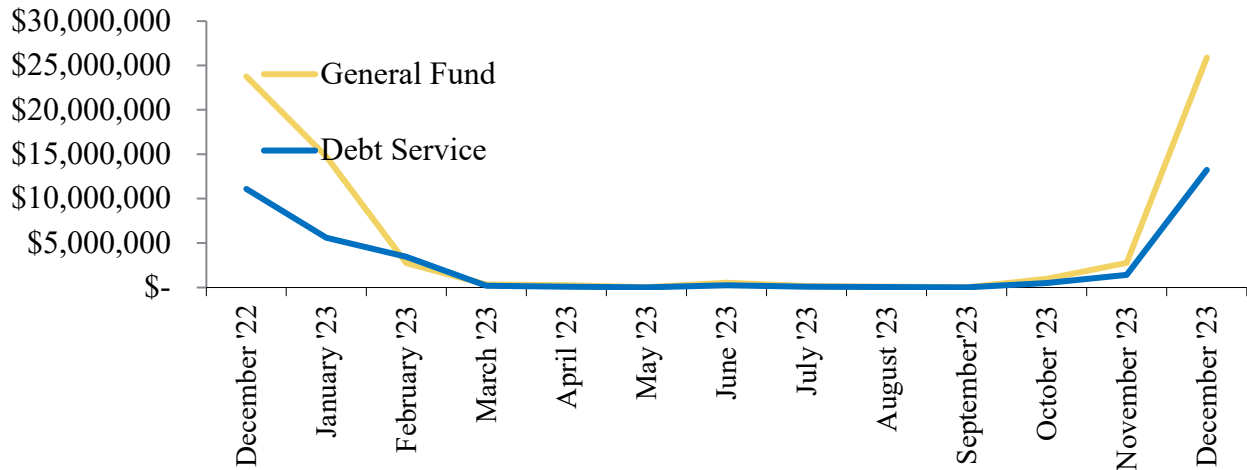
Major Revenues

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 December 31, 2023, total \$25,888,392. Last year's collections were \$23,861,234 for the same period, an increase of 8.5% over the prior year.

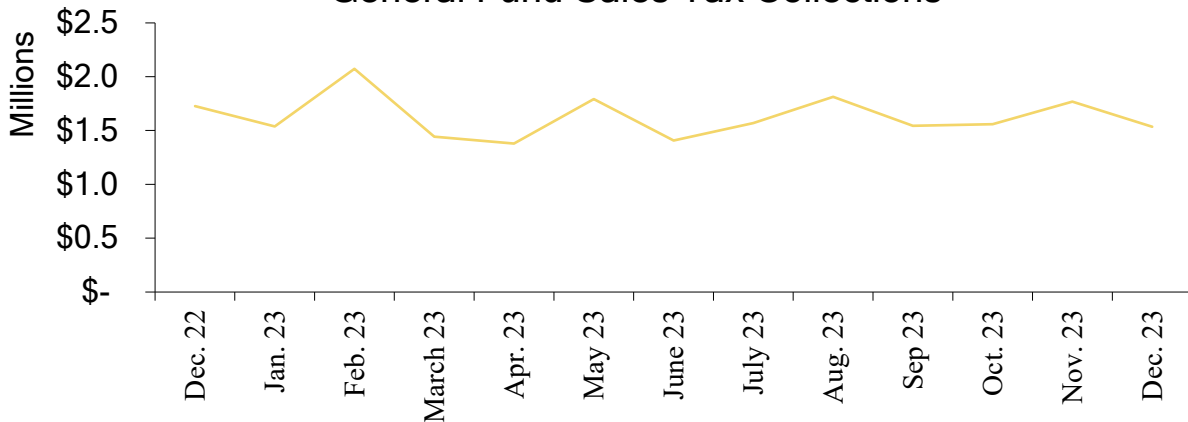
The I&S portion as recorded in the Debt Service Fund collected through December 31, 2023, totaled \$13,244,708. Property tax collections by month is depicted on the subsequent chart.

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 December 2023, the General Fund portion of sales tax collected totaled \$1,534,500 which is (\$192,042) or 11.12% less than the same period last year. On an annual basis, sales tax collections are down by 1.88% or \$93,065 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 A30-A33.

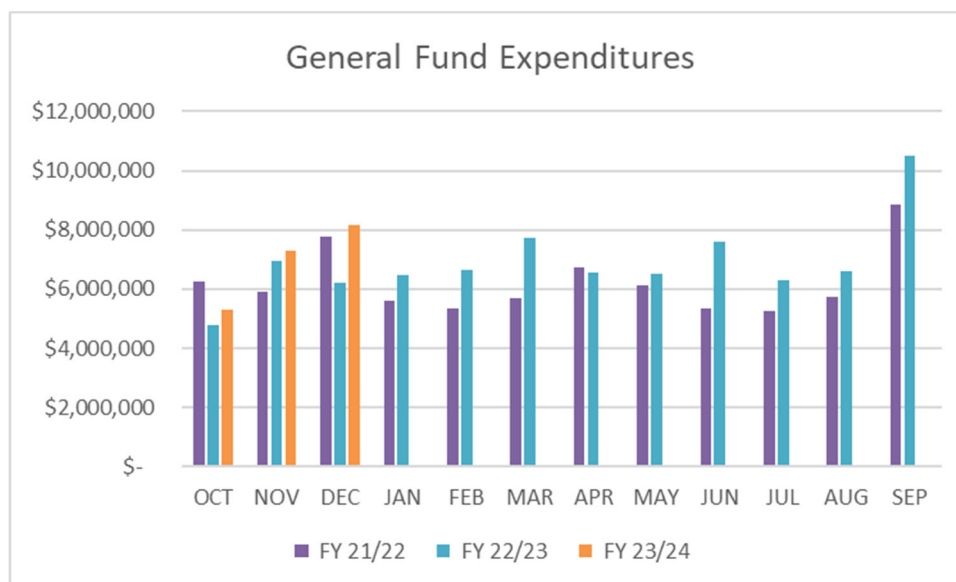
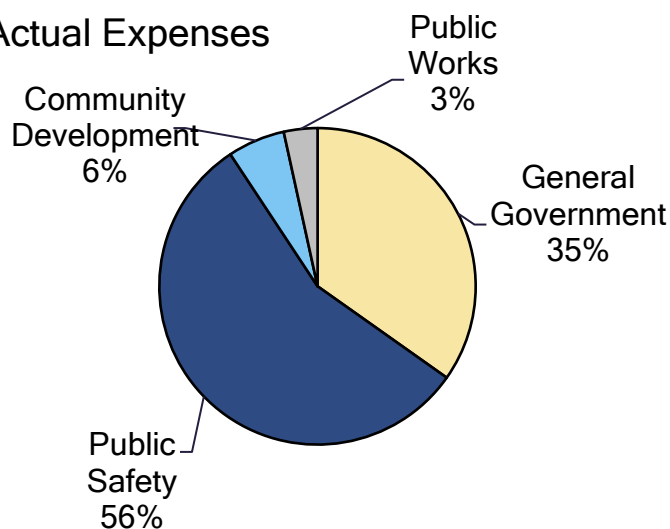
General Fund Sales Tax Collections



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. The total year-to-date operating expenditures of the fund are \$20,735,687 or 23.8% of budgeted expenditures of \$87,137,575. December 2023 expenditures were \$8.1 million. We expect other months' expenditures to follow normal historical trends of \$9-11 million.

FY23 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 \$3,823,872 at the end of the reporting period. With operating revenues totaling \$13,276,630 or 26.5% of budget and operating expenses totaling \$9,452,758 or 26.22% of budget excluding depreciation. Non-operating activities such as interest revenue, debt expenses and interest expenses due to borrowing totaled (\$317,246) resulting in a total change in net position of \$3,506,626.

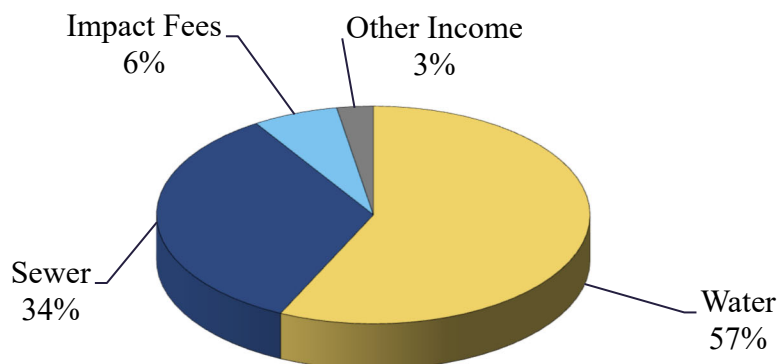
UTILITY FUND

Major Revenues

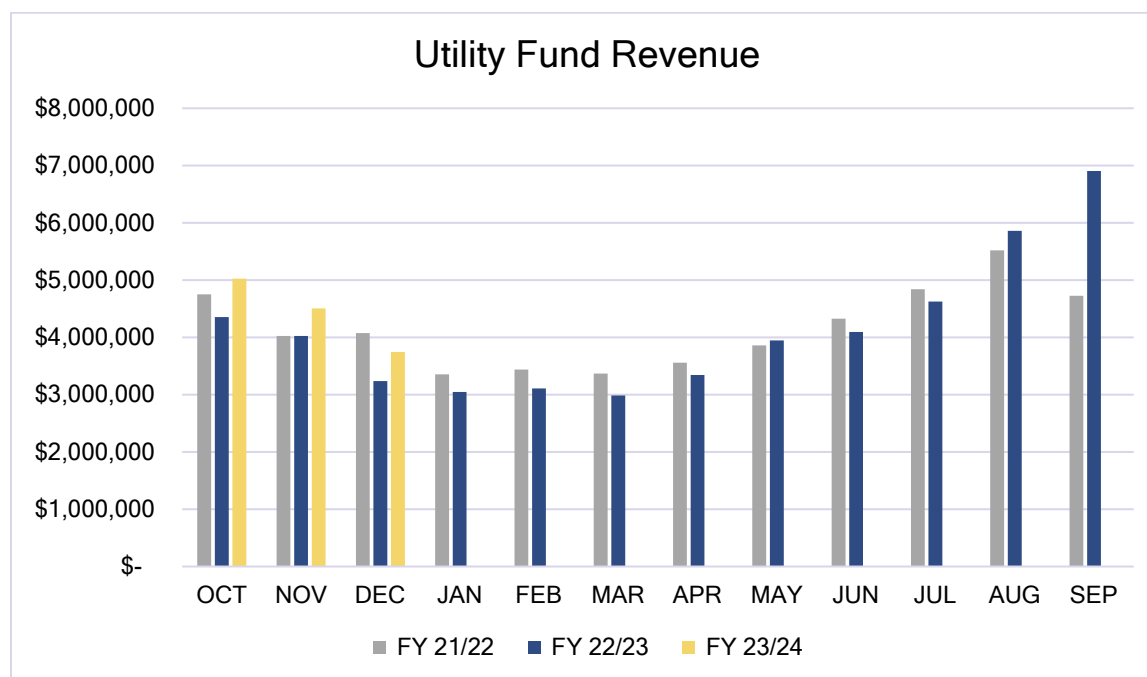
Water & Sewer Service Fees

Water and Sewer service fees year-to-date revenue is \$12,068,395 or 24.08% 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 revenue collections chart below.

Revenues

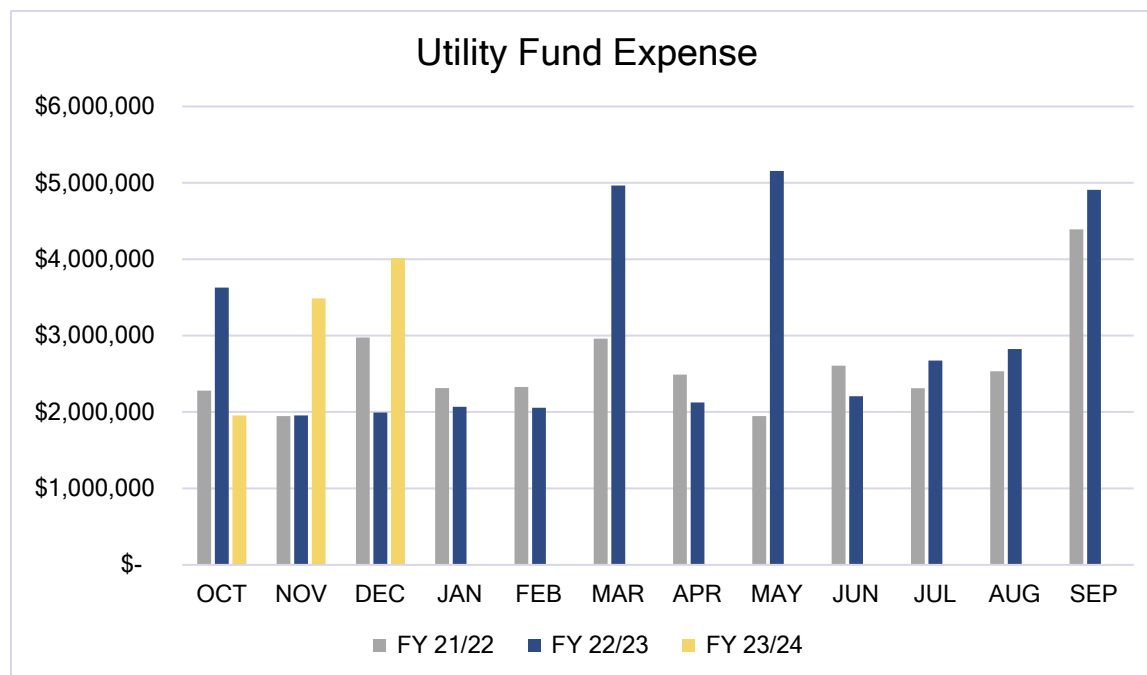


Utility Fund Charts



Expenses

The chart below shows expenses of the Water & Sewer Fund by department. The year-to-date activity of the fund (excluding depreciation) is 26.22% 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 \$729,175 and the operational expenditures related to administration and general maintenance totals \$371,440 to date. The total change in net position is (\$87,612). The ending net position totals \$14,044, 85 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 \$2,256,338 which is 23.41% of budget and the operating expenditures to date total \$1,325,810 which is 13.66% of budget. Revenues exceed expenditures by \$930,528 which results in an increase to the fund balance. The ending fund balance totals \$17,492,184 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 \$794,772 which is 25.0% of budget and the expenditures to date total \$1,091 which is 0.03% of budget. Expenditures exceed revenues by \$793,681. The ending fund balance totals \$1,311,878 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 \$2,435,504, which is 23.66% of the budgeted amount. Operating expenditures at the end of the reporting period totaled \$1,815,511 which is 25.8% of the budgeted expenditures. Operating revenue exceed operating expenditures by \$619,993 which results in an increase in fund balance. The total net change including non-operating activities is an increase of \$813,973 at the end of December 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. 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	88,761	5,701	-	94,462
Expenditures	35,355	61,988	206,231	303,574
Net Change From Operating: Gain (loss)	53,406	(56,287)	(206,231)	(209,112)
Other Financing Sources (Uses)	(78,643)	(3,779,723)	-	(3,858,366)
Fund Balance Beginning	8,361,799	(2,688,961)	(805,415)	4,867,423
Fund Balance Ending	8,336,562	(6,524,971)	(1,011,646)	799,945

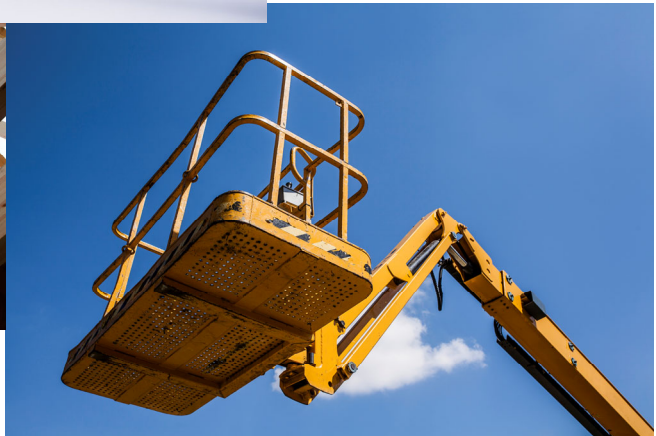
HOTEL/MOTEL TAX FUND

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 \$185,156 which is 18.42% of budget and the expenditures collected to date total \$95,666 which is 9.52% of budget. Revenues exceed expenditures by \$89,490 which results in an increase to the fund balance. The ending fund balance totals \$2,525,338 at the end of the reporting period.

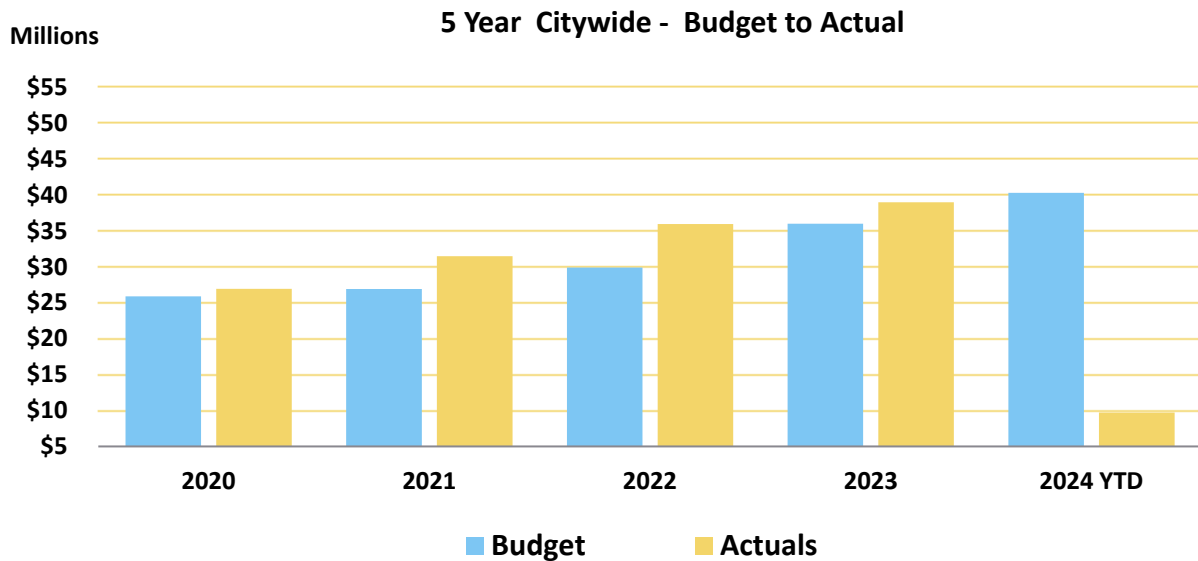
CAPITAL PROJECT FUNDS

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	1,071,221	388,731	9,470	1,996	1,471,418
Expenditures	2,903,109	5,829,225	195,778	(59,798)	8,868,314
Net Change from Operating: Gain (loss)	(1,831,888)	(5,440,494)	(186,308)	61,794	(7,396,896)
Other Financing Sources (Uses)	500,000	34,441,996	819,093	-	35,761,089
Fund Balance Beginning	40,913,425	34,381,912	1,248,437	(374,304)	76,169,470
Fund Balance Ending	39,581,537	63,383,414	1,881,222	(312,510)	104,533,663



GLOBAL SALES TAXES



City of Mansfield Sales Tax Fiscal Year 2024 as of December 2023 (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	4,860,379	2,430,190	2,430,190	9,720,758	-75.1%	40,330,288	24.10%	

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

INVESTMENTS

Monthly Investment Performance Summary: Month Ending December 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 \$105.1 Million and investments total \$116.2 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

	November 30, 2023		December 31, 2023		Month to Month Change	
	Book Value	Average Yield	Book Value	Average Yield	Dollar (\$)	Percentage (%)
Consolidated Cash Accounts	86,388,143	4.06%	105,066,012	3.62%	18,677,868	21.62%
Local Government Investment Pool	89,046,495	5.49%	89,469,026	5.48%	422,531	0.47%
Money Market	26,611,986	5.24%	26,726,661	5.24%	114,675	0.43%
Total	202,046,624	4.93%	221,261,698	4.78%	19,215,074	7.51%

- 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

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 Three Months Ended December 31, 2023 and 2022 (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	\$ 22,165,404	\$ 20,752,639	\$ 25,888,392	\$ 23,861,234	\$ 52,820,733	\$ (26,932,341)	49.01%
Sales Tax	1,534,500	1,726,542	4,860,379	4,953,444	20,165,144	(15,304,765)	24.10%
Other Taxes	545,782	29,435	625,744	93,130	4,284,328	(3,658,584)	14.61%
License And Permits	173,568	136,393	675,387	480,597	2,771,994	(2,096,607)	24.36%
Grant Revenue	21,785	160,385	80,145	172,445	250,000	(169,855)	32.06%
Charges For Services	769,089	1,028,687	1,707,776	2,360,845	7,111,342	(5,403,566)	24.01%
Fines And Fees	286,579	214,031	607,990	661,560	2,124,809	(1,516,819)	28.61%
Interest Earnings	41,302	70,813	168,279	181,872	150,000	18,279	112.19%
Miscellaneous	38,434	53,463	174,245	93,605	221,044	(46,799)	78.83%
Total Revenues	25,576,443	24,172,388	34,788,337	32,858,732	89,899,394	(55,111,057)	38.70%
EXPENDITURES:							
General Government	3,338,422	1,875,535	7,212,424	5,070,174	26,610,380	19,397,956	27.10%
Public Safety	4,193,042	3,475,544	11,597,793	10,676,785	47,311,702	35,713,909	24.51%
Public Works	223,384	565,541	710,420	1,013,644	7,442,084	6,731,664	9.55%
Community Development	391,748	443,360	1,215,050	1,164,388	5,773,409	4,558,359	21.05%
Total Expenditures	8,146,596	6,359,980	20,735,687	17,924,991	87,137,575	66,401,888	23.80%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	17,429,847	17,812,408	14,052,650	14,933,741	2,761,819		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	-	-	-	-	(2,069,123)	(2,069,123)	0.00%
Sale of Capital Assets, net	-	-	14,175	-	20,000	5,825	70.88%
Financing, net	-	-	-	-	-	-	0.00%
Sources	-	-	-	-	4,826,403	4,826,403	0.00%
(Uses)	-	-	-	-	(5,539,099)	(5,539,099)	0.00%
Total Other Financing Sources (Uses)	-	-	14,175	-	(2,761,819)	(2,775,994)	-0.51%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	17,429,847	17,812,408	14,066,825	14,933,741	-		
FUND BALANCE							
BEGINNING	29,238,552	28,860,074	32,601,574	31,738,741			
ENDING	<u>\$ 46,668,399</u>	<u>\$ 46,672,482</u>	<u>\$ 46,668,399</u>	<u>\$ 46,672,482</u>			

City of Mansfield, Texas

Statement of Activites - Budget and Actual
For the Month and Three Months Ended December 31, 2023 and 2022 (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	\$ 1,988,578	\$ 1,838,221	\$ 7,571,582	\$ 6,877,710	\$ 30,369,793	\$ (22,798,211)	24.93%
Sewer Service	1,366,976	1,180,526	4,496,813	3,944,293	16,311,279	(11,814,466)	27.57%
Water Penalties	36,398	-	165,806	-	350,000	(184,194)	47.37%
Water/Sewer Taps	-	-	-	-	20,811	(20,811)	0.00%
Meter Set Fee	21,620	4,740	54,650	35,740	98,940	(44,290)	55.24%
Utility Miscellaneous	5,570	6,175	16,037	19,932	60,000	(43,963)	26.73%
Restore Service Fee	6,435	7,502	25,927	32,785	90,000	(64,073)	28.81%
Utility Inspection	5,300	10,800	19,700	35,014	60,000	(40,300)	32.83%
Water Impact Fees	174,000	63,000	590,100	317,700	1,500,000	(909,900)	39.34%
Sewer Impact Fees	87,000	32,257	257,550	131,707	1,000,000	(742,450)	25.76%
Pretreatment Fees	-	-	-	-	80,000	(80,000)	0.00%
Other Income	54,141	92,480	78,465	216,281	168,123	(89,658)	46.67%
Contribution	-	-	-	-	-	-	0.00%
Total Revenues	\$ 3,746,018	\$ 3,235,701	\$ 13,276,630	\$ 11,611,162	\$ 50,108,946	\$ (36,832,316)	26.50%
OPERATING EXPENSES:							
Administration	127,852	239,892	346,706	465,575	1,129,194	782,488	30.70%
Billing And Collection	121,004	64,733	217,899	207,476	1,028,472	810,573	21.19%
Meter Reading/Repairs	118,997	113,345	358,973	273,184	1,618,245	1,259,272	22.18%
Water Distribution	112,182	97,867	325,242	277,766	1,164,288	839,046	27.93%
Wastewater Collection	1,886,547	85,725	3,712,980	1,711,091	11,315,825	7,602,845	32.81%
Water Treatment	1,240,417	899,027	3,255,133	3,300,836	14,910,266	11,655,133	21.83%
Water Quality	32,841	50,704	120,026	155,021	580,940	460,914	20.66%
Water Demand Management	11,795	12,357	31,299	35,673	167,877	136,578	18.64%
Depreciation	361,500	361,512	1,084,500	1,072,190	-	(1,084,500)	0.00%
Total Operating Expenses	4,013,135	1,925,162	9,452,758	7,498,812	31,915,107	22,462,349	29.62%
OPERATING INCOME (LOSS)	(267,117)	1,310,539	3,823,872	4,112,350	18,193,839	(14,369,967)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(58,000)	(95,065)	(512,958)	(260,331)	(10,568,863)	10,055,905	4.85%
Interest Revenue	115,813	108,847	414,737	278,618	24,000	390,737	1728.07%
Debt Service	(73,008)	(83,438)	(219,025)	(251,496)	(876,100)	657,075	25.00%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
Net Nonoperating Revenues (Expenses)	(15,195)	(69,656)	(317,246)	(233,209)	(11,468,963)	11,151,717	2.77%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(282,312)	1,240,883	3,506,626	3,879,141	6,724,876	(3,218,250)	52.14%
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	(282,312)	1,240,883	3,506,626	3,879,141	-		
NET POSITION, BEGINNING	274,679,859	253,417,846	270,890,921	250,779,588			
NET POSITON, ENDING	\$ 274,397,547	\$ 254,658,729	\$ 274,397,547	\$ 254,658,729			

City of Mansfield, Texas

**Comparative Statement of Activities
For the Month and Three Months Ended December 31, 2023 and 2022 (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	\$ 245,572	\$ 236,217	\$ 729,175	\$ 702,363	\$ 2,764,336	(2,035,161)	26%
Total Operating Revenues	<u>245,572</u>	<u>236,217</u>	<u>729,175</u>	<u>702,363</u>	<u>2,764,336</u>	<u>(2,035,161)</u>	
OPERATING EXPENSES:							
Administration & General Maintenance	81,765	98,395	313,540	290,978	2,046,822	1,733,282	15%
Depreciation	19,300	19,262	57,900	56,910	-	(57,900)	
Total Operating Expenses	<u>101,065</u>	<u>117,657</u>	<u>371,440</u>	<u>347,888</u>	<u>2,046,822</u>	<u>1,675,382</u>	
OPERATING INCOME (LOSS)	144,507	118,560	357,735	354,475	717,514	(359,779)	
NONOPERATING REVENUES (EXPENSES):							
Interest Revenue	14,635	3,400	63,833	8,774	-	(63,833)	
Other Income	470	-	470	3,422	-	(470)	
Interest and fiscal charges	<u>(3,020)</u>	<u>(4,348)</u>	<u>(9,650)</u>	<u>(14,735)</u>	<u>(693,245)</u>	<u>(683,595)</u>	
Net Nonoperating Revenue	12,085	(948)	54,653	(2,539)	(693,245)	(747,898)	
INCOME (LOSS) BEFORE OPERATING TRANSFERS	156,592	117,612	412,388	351,936	24,269	(1,107,677)	
OPERATING TRANSFERS							
Operating Transfers In/(Out)	<u>(500,000)</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>(24,269)</u>	<u>(475,731)</u>	
Net Operating Transfers	<u>(500,000)</u>	<u>-</u>	<u>(500,000)</u>	<u>-</u>	<u>(24,269)</u>	<u>(475,731)</u>	
CHANGE IN NET POSITION	(343,408)	117,612	(87,612)	351,936			
NET POSITION, BEGINNING	<u>14,387,793</u>	<u>13,009,312</u>	<u>14,131,997</u>	<u>12,774,988</u>			
NET POSITION, ENDING	<u>\$ 14,044,385</u>	<u>\$ 13,126,924</u>	<u>\$ 14,044,385</u>	<u>\$ 13,126,924</u>			

City of Mansfield, Texas

Statement of Activities - Budget and Actual
For the Month and Three Months Ended December 31, 2023 and 2022 (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	\$ 504,037	\$ 600,379	\$ 1,640,496	\$ 1,688,135	\$ 6,934,495	\$ (5,293,999)	23.66%
Contributions	5	-	3,050	-	2,500	550	122.00%
Interest Earnings	44,924	20,291	179,304	51,607	48,000	131,304	373.55%
Other Income	-	-	-	-	-	-	0.00%
MAC Revenue	61,747	83,976	178,293	172,444	793,300	(615,007)	22.47%
Lease Revenue and Royalties	61,402	84,811	158,195	166,869	1,861,800	(1,703,605)	8.50%
Park Land Dedication Revenue	34,000	121,250	97,000	278,250	-	97,000	0.00%
Total Revenues	706,115	910,707	2,256,338	2,357,305	9,640,095	(7,383,757)	23.41%
EXPENDITURES:							
Administration	120,511	103,806	292,593	265,237	1,748,790	1,456,197	16.73%
Field Operations	51,009	89,116	226,491	170,598	1,637,768	1,411,277	13.83%
Community Park Operations	77,325	125,249	204,516	277,471	1,086,077	881,561	18.83%
Nature Education Operations	14,884	16,050	44,729	40,255	247,930	203,201	18.04%
Recreational Center	65,364	72,173	197,204	192,659	1,161,625	964,421	16.98%
Neighborhood Park Operations	47,686	25,008	133,724	54,469	888,185	754,461	15.06%
Quadrants	-	-	-	-	-	-	0.00%
Non-Departmental	199,377	317,211	226,553	343,732	2,933,678	2,707,125	7.72%
Total Expenditures	576,156	748,613	1,325,810	1,344,421	9,704,053	8,378,243	13.66%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	129,959	162,094	930,528	1,012,884	(63,958)	994,486	-1454.90%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In	-	-	-	-	309,975	(309,975)	0.00%
Operating Transfers (Out)	-	-	-	-	(246,017)	-	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)	-	-	-	-	63,958	(309,975)	0.00%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	129,959	162,094	930,528	1,012,884			
FUND BALANCE, BEGINNING	17,362,225	13,072,894	16,561,656	12,222,104			
FUND BALANCE, ENDING	\$ 17,492,184	\$ 13,234,988	\$ 17,492,184	\$ 13,234,988			

City of Mansfield, Texas

Statement of Activities - Budget and Actual
For the Month and Three Months Ended December 31, 2023 and 2022 (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	\$ 791,019	\$ 789,461	\$ 3,164,077	\$ (2,373,058)	25.00%
Other Income	-	-	3,753	-	-	-	0.00%
Total Revenues	263,673	263,153	794,772	789,461	3,164,077	(2,373,058)	25.00%
EXPENDITURES:							
Debt Service							
Principal Retirement	-	-	-	-	2,030,000	2,030,000	0.00%
Interest And Fiscal Charges	500	500	1,091	1,091	1,134,077	1,132,986	0.10%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	500	500	1,091	1,091	3,164,077	3,162,986	0.03%
Excess Of Revenues Over (Under) Expenditures	263,173	262,653	793,681	788,370			
OTHER FINANCING SOURCES (USES):							
Bond Proceeds	-	-	-	-			
Total Other Financing Sources (Uses)	-	-	-	-			
FUND BALANCE, BEGINNING	1,053,355	1,043,914	518,197	515,416			
FUND BALANCE, ENDING	\$ 1,316,528	\$ 1,306,567	\$ 1,311,878	\$ 1,303,786			

City of Mansfield, Texas

**Comparative Statement of Activities
For the Month and Three Months Ended December 31, 2023 and 2022 (Unaudited)**

Mansfield Economic 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 BUDGET
OPERATING REVENUES:							
Sales Tax Revenue	\$ 768,828	\$ 864,589	\$ 2,435,504	\$ 2,481,500	\$ 10,098,572	\$ (7,663,068)	24.12%
Miscellaneous	-	-	-	-	-	-	
Total Operating Revenues	<u>768,828</u>	<u>864,589</u>	<u>2,435,504</u>	<u>2,481,500</u>	<u>10,098,572</u>	<u>(7,663,068)</u>	<u>24.12%</u>
OPERATING EXPENDITURES:							
Administration	111,031	73,186	266,014	383,733	1,440,994	1,174,980	18.46%
Promotions	725	7,991	45,324	11,683	100,000	54,676	45.32%
Development Plan	-	-	-	-	28,000	28,000	0.00%
Projects	1,500,000	-	1,500,000	18,458	5,444,577	3,944,577	27.55%
Non-Departmental	800	2,430	4,173	7,658	22,361	18,188	18.66%
Total Operating Expenditures	<u>1,612,556</u>	<u>83,607</u>	<u>1,815,511</u>	<u>421,532</u>	<u>7,035,932</u>	<u>5,220,421</u>	<u>25.80%</u>
OPERATING INCOME	(843,728)	780,982	619,993	2,059,968	3,062,640	(2,442,647)	20.24%
NONOPERATING REVENUES (EXPENSES):							
Interest Revenue	55,326	29,329	193,980	75,364	60,000	133,980	323.30%
Gain or (loss) on sale of property	-	388,612	-	388,612	-	-	
Interest and fiscal charges	-	-	-	-	(2,660,028)	2,660,028	0.00%
Total Nonoperating Revenue	<u>55,326</u>	<u>417,941</u>	<u>193,980</u>	<u>463,976</u>	<u>(2,600,028)</u>	<u>2,794,008</u>	<u>-7.46%</u>
INCOME BEFORE OPERATING TRANSFERS	<u>(788,402)</u>	<u>1,198,923</u>	<u>813,973</u>	<u>2,523,944</u>	<u>462,612</u>	<u>351,361</u>	<u>175.95%</u>
OPERATING TRANSFERS:							
Operating Transfers In (Out)	-	-	-	-	(462,612)	462,612	0.00%
CHANGE IN NET ASSETS	(788,402)	1,198,923	813,973	2,523,944			
NET ASSETS, BEGINNING	18,330,603	14,119,931	16,728,228	12,794,910			
NET ASSETS, PROJECTS	- *	-	- *	-			
NET ASSETS, ENDING	<u>\$ 17,542,201</u>	<u>\$ 15,318,854</u>	<u>\$ 17,542,201</u>	<u>\$ 15,318,854</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 Three Months Ended December 31, 2023 and 2022 (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	\$ 129,852	\$ 104,724	\$ 166,681	\$ 166,981	\$ 1,005,000	\$ (838,319)	16.59%
Rental of Facilities	-	-	-	2,100	-	-	0.00%
Interest Income	2,834	1,988	18,475	5,132	-	18,475	-
Total Revenues	132,686	106,712	185,156	174,213	1,005,000	(819,844)	18.42%
EXPENDITURES:							
Discover Historic Mansfield - Farr Best Concerts	-	192	980	639	-	(980)	0.00%
Mansfield Tourism	26,910	33,521	94,686	81,475	662,201	567,515	14.30%
Championship Basketball	-	-	-	-	10,000	10,000	0.00%
Projects	-	-	-	-	259,000	259,000	0.00%
Promotion	-	7,500	-	7,500	-	-	0.00%
Reserve	-	-	-	-	73,799	73,799	0.00%
Total Expenditures	26,910	41,213	95,666	89,614	1,005,000	909,334	9.52%
Revenues / (Expenditures)	105,776	65,499	89,490	84,599	-	89,490	
FUND BALANCE, BEGINNING	2,419,562	1,979,147	2,435,848	1,960,047			
FUND BALANCE, ENDING	\$ 2,525,338	\$ 2,044,646	\$ 2,525,338	\$ 2,044,646			

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 12/31/2023

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	5.574	2,406,535.95	2,406,535.95	2,406,535.95	2,406,535.95	N/A	1		2.07
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.541	1,434,124.44	1,434,124.44	1,434,124.44	1,434,124.44	N/A	1		1.23
Nations Funds MM	MF0008	Money Market	10/25/1999	5.239	4,424,990.39	4,424,990.39	4,424,990.39	4,424,990.39	N/A	1		3.81
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.338	937,905.26	937,905.26	937,905.26	937,905.26	N/A	1		0.81
Sub Total / Average 1001 - General Fund				5.384	9,203,556.04	9,203,556.04	9,203,556.04	9,203,556.04		1	0.00	7.92
2003 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	5.239	28,235.40	28,235.40	28,235.40	28,235.40	N/A	1		0.02
Sub Total / Average 2003 - Tree Mitigation				5.239	28,235.40	28,235.40	28,235.40	28,235.40		1	0.00	0.02
2006 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	5.338	628,092.42	628,092.42	628,092.42	628,092.42	N/A	1		0.54
Sub Total / Average 2006 - Hotel				5.338	628,092.42	628,092.42	628,092.42	628,092.42		1	0.00	0.54
2104 - ARPA												
CLASS LGIP	CLASS-SLFRF	Local Government Investment Pool	5/27/2021	5.574	533,675.12	533,675.12	533,675.12	533,675.12	N/A	1		0.46
Sub Total / Average 2104 - ARPA				5.574	533,675.12	533,675.12	533,675.12	533,675.12		1	0.00	0.46
2301 - Mansfield Parks 1/2 Sales Tax												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.574	1,036,346.15	1,036,346.15	1,036,346.15	1,036,346.15	N/A	1		0.89
Nations Funds MM	MF0008	Money Market	10/25/1999	5.239	2,433,169.22	2,433,169.22	2,433,169.22	2,433,169.22	N/A	1		2.09
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.338	2,629,896.96	2,629,896.96	2,629,896.96	2,629,896.96	N/A	1		2.26
Sub Total / Average 2301 - Mansfield Parks 1/2 Sales Tax				5.339	6,099,412.33	6,099,412.33	6,099,412.33	6,099,412.33		1	0.00	5.25
2302 - Mansfield Parks Land Dedication												
CLASS LGIP	CLASS-GENOP	Local Government	5/11/2023	5.574	2,072,692.32	2,072,692.32	2,072,692.32	2,072,692.32	N/A	1		1.78

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	Investment Pool Money Market	10/25/1999	5.239	644,095.35	644,095.35	644,095.35	644,095.35	N/A	1		0.55
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.338	1,145,298.71	1,145,298.71	1,145,298.71	1,145,298.71	N/A	1		0.99
Sub Total / Average 2302 - Mansfield Parks Land Dedication				5.448	3,862,086.38	3,862,086.38	3,862,086.38	3,862,086.38		1	0.00	3.32
3001 - Equipment Replacement												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	5.338	5,209.68	5,209.68	5,209.68	5,209.68	N/A	1		0.00
Sub Total / Average 3001 - Equipment Replacement				5.338	5,209.68	5,209.68	5,209.68	5,209.68		1	0.00	0.00
3201 - Street Construction												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.574	2,072,692.32	2,072,692.32	2,072,692.32	2,072,692.32	N/A	1		1.78
Nations Funds MM	MF0008	Money Market	10/25/1999	5.239	3,568,573.78	3,568,573.78	3,568,573.78	3,568,573.78	N/A	1		3.07
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.338	2,106,779.34	2,106,779.34	2,106,779.34	2,106,779.34	N/A	1		1.81
Sub Total / Average 3201 - Street Construction				5.356	7,748,045.44	7,748,045.44	7,748,045.44	7,748,045.44		1	0.00	6.67
3212 - 2016 Streets Construction												
Nations Funds MM	MF0008	Money Market	8/1/2016	5.239	1,637,110.80	1,637,110.80	1,637,110.80	1,637,110.80	N/A	1		1.41
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	5.338	1,046,961.64	1,046,961.64	1,046,961.64	1,046,961.64	N/A	1		0.90
Sub Total / Average 3212 - 2016 Streets Construction				5.278	2,684,072.44	2,684,072.44	2,684,072.44	2,684,072.44		1	0.00	2.31
3213 - 2017 Streets Construction												
Nations Funds MM	MF0008	Money Market	12/1/2017	5.239	27,558.39	27,558.39	27,558.39	27,558.39	N/A	1		0.02
Sub Total / Average 3213 - 2017 Streets Construction				5.239	27,558.39	27,558.39	27,558.39	27,558.39		1	0.00	0.02
3218 Issue 2022A - Streets												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.541	18,547,136.71	18,547,136.71	18,547,136.71	18,547,136.71	N/A	1		15.96
Sub Total / Average 3218 Issue 2022A - Streets				5.541	18,547,136.71	18,547,136.71	18,547,136.71	18,547,136.71		1	0.00	15.96
3401 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.338	85,719.62	85,719.62	85,719.62	85,719.62	N/A	1		0.07
Sub Total / Average 3401				5.338	85,719.62	85,719.62	85,719.62	85,719.62		1	0.00	0.07

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
- Building Construction												
3410 - PD Headquarters												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.541	18,041,534.18	18,041,534.18	18,041,534.18	18,041,534.18	N/A	1		15.53
Sub Total / Average 3410 - PD Headquarters				5.541	18,041,534.18	18,041,534.18	18,041,534.18	18,041,534.18		1	0.00	15.53
3412 - ACO/Service Center												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.541	446,296.55	446,296.55	446,296.55	446,296.55	N/A	1		0.38
Sub Total / Average 3412 - ACO/Service Center				5.541	446,296.55	446,296.55	446,296.55	446,296.55		1	0.00	0.38
3608 - LINEAR PARK TRAIL												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.574	2,072,692.32	2,072,692.32	2,072,692.32	2,072,692.32	N/A	1		1.78
Sub Total / Average 3608 - LINEAR PARK TRAIL				5.574	2,072,692.32	2,072,692.32	2,072,692.32	2,072,692.32		1	0.00	1.78
3901 - TIF												
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.541	3,216,959.45	3,216,959.45	3,216,959.45	3,216,959.45	N/A	1		2.77
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.338	1,598,291.17	1,598,291.17	1,598,291.17	1,598,291.17	N/A	1		1.38
Sub Total / Average 3901 - TIF				5.474	4,815,250.62	4,815,250.62	4,815,250.62	4,815,250.62		1	0.00	4.14
4001 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	5.239	472,961.65	472,961.65	472,961.65	472,961.65	N/A	1		0.41
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.338	57,990.06	57,990.06	57,990.06	57,990.06	N/A	1		0.05
Sub Total / Average 4001 - Debt Services				5.250	530,951.71	530,951.71	530,951.71	530,951.71		1	0.00	0.46
4501 - Economic Development												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.574	6,218,076.93	6,218,076.93	6,218,076.93	6,218,076.93	N/A	1		5.35
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.541	4,289,279.24	4,289,279.24	4,289,279.24	4,289,279.24	N/A	1		3.69
Nations Funds MM	MF0008	Money Market	10/25/1999	5.239	161,553.28	161,553.28	161,553.28	161,553.28	N/A	1		0.14
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.338	897,035.62	897,035.62	897,035.62	897,035.62	N/A	1		0.77
Sub Total / Average 4501 - Economic Development				5.539	11,565,945.07	11,565,945.07	11,565,945.07	11,565,945.07		1	0.00	9.95
4502 - MEDC I&S Fund												

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
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.338	249,372.52	249,372.52	249,372.52	249,372.52	N/A	1		0.21
Sub Total / Average 4502 - MEDC I&S Fund				5.338	249,372.52	249,372.52	249,372.52	249,372.52		1	0.00	0.21
5101 - Drainage Utility Fund												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.574	2,072,692.32	2,072,692.32	2,072,692.32	2,072,692.32	N/A	1		1.78
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.338	1,073,738.42	1,073,738.42	1,073,738.42	1,073,738.42	N/A	1		0.92
Sub Total / Average 5101 - Drainage Utility Fund				5.494	3,146,430.74	3,146,430.74	3,146,430.74	3,146,430.74		1	0.00	2.71
5201 - Water & Sewer												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.574	5,181,730.79	5,181,730.79	5,181,730.79	5,181,730.79	N/A	1		4.46
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.541	5,361,599.06	5,361,599.06	5,361,599.06	5,361,599.06	N/A	1		4.61
Nations Funds MM	MF0008	Money Market	10/25/1999	5.239	10,134,212.07	10,134,212.07	10,134,212.07	10,134,212.07	N/A	1		8.72
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.338	2,002,671.09	2,002,671.09	2,002,671.09	2,002,671.09	N/A	1		1.72
Sub Total / Average 5201 - Water & Sewer				5.396	22,680,213.01	22,680,213.01	22,680,213.01	22,680,213.01		1	0.00	19.52
5211 - Revenue Bond Reserve												
Nations Funds MM	MF0008	Money Market	4/11/2012	5.239	3,194,200.23	3,194,200.23	3,194,200.23	3,194,200.23	N/A	1		2.75
Sub Total / Average 5211 - Revenue Bond Reserve				5.239	3,194,200.23	3,194,200.23	3,194,200.23	3,194,200.23		1	0.00	2.75
Total / Average				5.453	116,195,686.92	116,195,686.92	116,195,686.92	116,195,686.92		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 12/31/2023

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	5.574	5,181,730.79	5,181,730.79	5,181,730.79	5,181,730.79	N/A	1		4.46	5201 - Water & Sewer
CLASS LGIP	CLASS-GENOP	5/11/2023	5.574	2,072,692.32	2,072,692.32	2,072,692.32	2,072,692.32	N/A	1		1.78	3201 - Street Construction
CLASS LGIP	CLASS-GENOP	5/11/2023	5.574	2,406,535.95	2,406,535.95	2,406,535.95	2,406,535.95	N/A	1		2.07	1001 - General Fund
CLASS LGIP	CLASS-GENOP	5/11/2023	5.574	6,218,076.93	6,218,076.93	6,218,076.93	6,218,076.93	N/A	1		5.35	4501 - Economic Development
CLASS LGIP	CLASS-GENOP	5/11/2023	5.574	2,072,692.32	2,072,692.32	2,072,692.32	2,072,692.32	N/A	1		1.78	2302 - Mansfield Parks Land Dedication
CLASS LGIP	CLASS-GENOP	5/11/2023	5.574	2,072,692.32	2,072,692.32	2,072,692.32	2,072,692.32	N/A	1		1.78	5101 - Drainage Utility Fund
CLASS LGIP	CLASS-GENOP	5/11/2023	5.574	2,072,692.32	2,072,692.32	2,072,692.32	2,072,692.32	N/A	1		1.78	3608 - LINEAR PARK TRAIL
CLASS LGIP	CLASS-GENOP	5/11/2023	5.574	1,036,346.15	1,036,346.15	1,036,346.15	1,036,346.15	N/A	1		0.89	2301 - Mansfield Parks 1/2 Sales Tax
CLASS LGIP	CLASS-SLFRF	5/27/2021	5.574	533,675.12	533,675.12	533,675.12	533,675.12	N/A	1		0.46	2104 - ARPA
Sub Total / Average CLASS			5.574	23,667,134.22	23,667,134.22	23,667,134.22	23,667,134.22		1	0.00	20.37	
LOGIC												
LOGIC LGIP	LOGIC	5/28/2022	5.541	5,361,599.06	5,361,599.06	5,361,599.06	5,361,599.06	N/A	1		4.61	5201 - Water & Sewer
LOGIC LGIP	LOGIC	5/28/2022	5.541	1,434,124.44	1,434,124.44	1,434,124.44	1,434,124.44	N/A	1		1.23	1001 - General Fund
LOGIC LGIP	LOGIC	5/28/2022	5.541	4,289,279.24	4,289,279.24	4,289,279.24	4,289,279.24	N/A	1		3.69	4501 - Economic Development
LOGIC LGIP	LOGIC	5/28/2022	5.541	3,216,959.45	3,216,959.45	3,216,959.45	3,216,959.45	N/A	1		2.77	3901 - TIF
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.541	18,547,136.71	18,547,136.71	18,547,136.71	18,547,136.71	N/A	1		15.96	3218 Issue 2022A - Streets
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.541	18,041,534.18	18,041,534.18	18,041,534.18	18,041,534.18	N/A	1		15.53	3410 - PD Headquarters
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.541	446,296.55	446,296.55	446,296.55	446,296.55	N/A	1		0.38	3412 - ACO/Service Center
Sub Total / Average LOGIC			5.541	51,336,929.63	51,336,929.63	51,336,929.63	51,336,929.63		1	0.00	44.18	
Nations Funds												
Nations Funds MM	MF0008	10/25/1999	5.239	10,134,212.07	10,134,212.07	10,134,212.07	10,134,212.07	N/A	1		8.72	5201 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	5.239	3,568,573.78	3,568,573.78	3,568,573.78	3,568,573.78	N/A	1		3.07	3201 - Street Construction
Nations Funds MM	MF0008	10/25/1999	5.239	4,424,990.39	4,424,990.39	4,424,990.39	4,424,990.39	N/A	1		3.81	1001 - General Fund
Nations Funds MM	MF0008	10/25/1999	5.239	161,553.28	161,553.28	161,553.28	161,553.28	N/A	1		0.14	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	5.239	28,235.40	28,235.40	28,235.40	28,235.40	N/A	1		0.02	2003 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	5.239	472,961.65	472,961.65	472,961.65	472,961.65	N/A	1		0.41	4001 - Debt Services
Nations Funds MM	MF0008	10/25/1999	5.239	644,095.35	644,095.35	644,095.35	644,095.35	N/A	1		0.55	2302 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	5.239	2,433,169.22	2,433,169.22	2,433,169.22	2,433,169.22	N/A	1		2.09	2301 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	4/11/2012	5.239	3,194,200.23	3,194,200.23	3,194,200.23	3,194,200.23	N/A	1		2.75	5211 - Revenue Bond Reserve
Nations Funds MM	MF0008	8/1/2016	5.239	1,637,110.80	1,637,110.80	1,637,110.80	1,637,110.80	N/A	1		1.41	3212 - 2016 Streets Construction
Nations Funds MM	MF0008	12/1/2017	5.239	27,558.39	27,558.39	27,558.39	27,558.39	N/A	1		0.02	3213 - 2017 Streets Construction
Sub Total / Average Nations Funds			5.239	26,726,660.56	26,726,660.56	26,726,660.56	26,726,660.56		1	0.00	23.00	
TexStar												
TexStar LGIP	TEXSTAR	11/2/2012	5.338	249,372.52	249,372.52	249,372.52	249,372.52	N/A	1		0.21	4502 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.338	2,002,671.09	2,002,671.09	2,002,671.09	2,002,671.09	N/A	1		1.72	5201 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	5.338	85,719.62	85,719.62	85,719.62	85,719.62	N/A	1		0.07	3401 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	5.338	2,106,779.34	2,106,779.34	2,106,779.34	2,106,779.34	N/A	1		1.81	3201 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	5.338	937,905.26	937,905.26	937,905.26	937,905.26	N/A	1		0.81	1001 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.338	897,035.62	897,035.62	897,035.62	897,035.62	N/A	1		0.77	4501 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	5.338	1,598,291.17	1,598,291.17	1,598,291.17	1,598,291.17	N/A	1		1.38	3901 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	5.338	57,990.06	57,990.06	57,990.06	57,990.06	N/A	1		0.05	4001 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	5.338	1,145,298.71	1,145,298.71	1,145,298.71	1,145,298.71	N/A	1		0.99	2302 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	5.338	1,073,738.42	1,073,738.42	1,073,738.42	1,073,738.42	N/A	1		0.92	5101 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.338	2,629,896.96	2,629,896.96	2,629,896.96	2,629,896.96	N/A	1		2.26	2301 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	1/8/2014	5.338	5,209.68	5,209.68	5,209.68	5,209.68	N/A	1		0.00	3001 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/30/2014	5.338	628,092.42	628,092.42	628,092.42	628,092.42	N/A	1		0.54	2006 - Hotel
TexStar LGIP	TEXSTAR	8/31/2016	5.338	1,046,961.64	1,046,961.64	1,046,961.64	1,046,961.64	N/A	1		0.90	3212 - 2016 Streets Construction
Sub Total / Average TexStar			5.338	14,464,962.51	14,464,962.51	14,464,962.51	14,464,962.51		1	0.00	12.45	
Total / Average			5.453	116,195,686.92	116,195,686.92	116,195,686.92	116,195,686.92		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	\$ -	\$ -	\$ -	0.00%
February	\$ -	\$ -	\$ -	0.00%
March	\$ -	\$ -	\$ -	0.00%
April	\$ -	\$ -	\$ -	0.00%
May	\$ -	\$ -	\$ -	0.00%
June	\$ -	\$ -	\$ -	0.00%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
Total	\$ 9,906,889	\$ 9,720,758	\$ (186,131)	-1.88%

**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	\$ -	\$ -	\$ -	0.00%
February	\$ -	\$ -	\$ -	0.00%
March	\$ -	\$ -	\$ -	0.00%
April	\$ -	\$ -	\$ -	0.00%
May	\$ -	\$ -	\$ -	0.00%
June	\$ -	\$ -	\$ -	0.00%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
Total	\$ 4,953,445	\$ 4,860,379	\$ (93,065)	-1.88%

**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	\$ -	\$ -	\$ -	0.00%
February	\$ -	\$ -	\$ -	0.00%
March	\$ -	\$ -	\$ -	0.00%
April	\$ -	\$ -	\$ -	0.00%
May	\$ -	\$ -	\$ -	0.00%
June	\$ -	\$ -	\$ -	0.00%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
Total	\$ 2,476,722	\$ 2,430,190	\$ (46,533)	-1.88%

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	\$ -	\$ -	\$ -	0.00%
February	\$ -	\$ -	\$ -	0.00%
March	\$ -	\$ -	\$ -	0.00%
April	\$ -	\$ -	\$ -	0.00%
May	\$ -	\$ -	\$ -	0.00%
June	\$ -	\$ -	\$ -	0.00%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
Total	\$ 2,476,722	\$ 2,430,190	\$ (46,533)	-1.88%