



# FINANCIAL REPORT

## Ending June 30, 2024

### City of Mansfield, Texas

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



[mansfieldtexas.gov](http://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 June 2024, or 75% of the budget year with revenues within or exceeding expectations in the major funds and expenditures within or lower than budgeted expectations. On February 26<sup>th</sup>, 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	\$17.77 CY	\$31.34 LTD
Equipment Replacement	\$4.71 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
<b>Total Debt Issued</b>		<b>\$11.29</b>	<b>\$58.56</b>	<b>\$44.96</b>	<b>\$114.81</b>

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

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

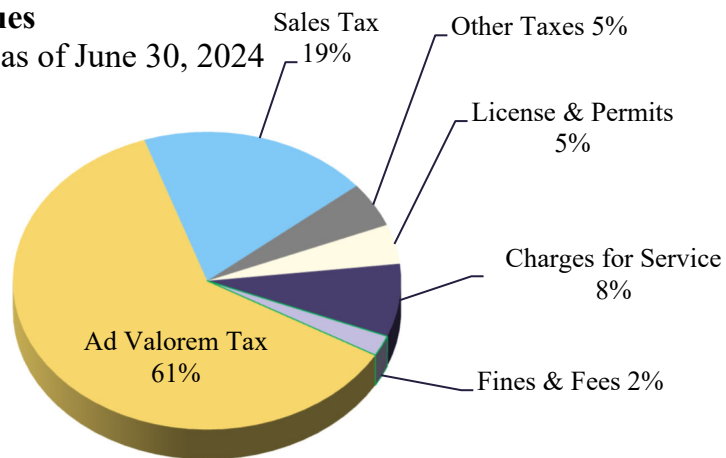
# GENERAL FUND FINANCIAL SUMMARY

Overall, the operating revenues exceeded operating expenses by \$14,509,532 at the end of the reporting period. With operating revenues totaling \$77,531,585 or 86.24% of the budget and operating expenses totaling \$63,022,053 or 72.32% of the budget.

## General Fund Charts (revenues & expenditures)

### General Fund Revenues

Allocation of Receipts as of June 30, 2024



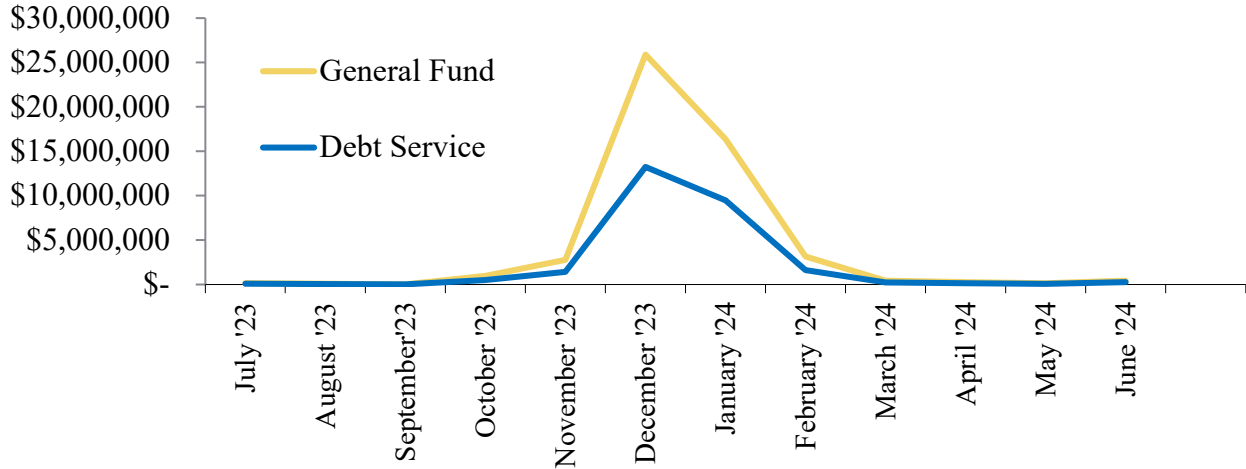
## Major Revenues

### 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 June 30, 2024, total \$46,651,830. Last year's collections were \$42,651,224 for the same period, an increase of 9.38% over the prior year.

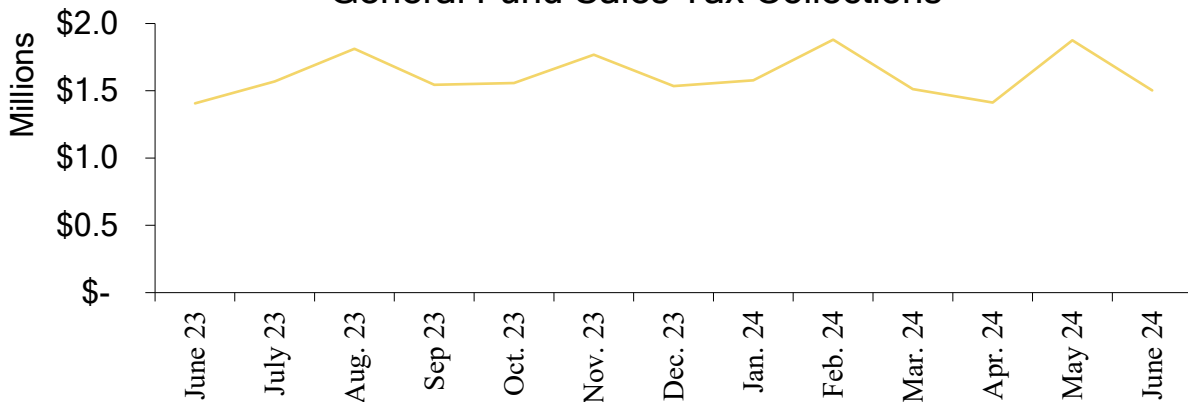
The I&S portion as recorded in the Debt Service Fund collected through June 30, 2024, totaled \$24,951,314. Property tax collections by month are depicted on the subsequent chart.

### 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 June 2024, the General Fund portion of sales tax collected totaled \$1,502,828 which is \$96,253 or 6.84% more than the same period last year. On an annual basis, sales tax collections are up by 0.26% or \$37,675 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.

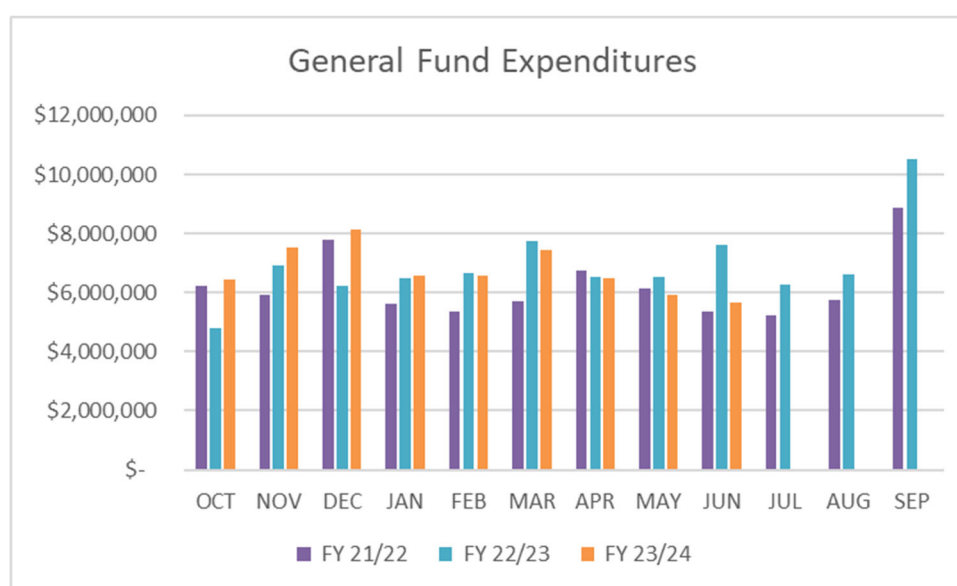
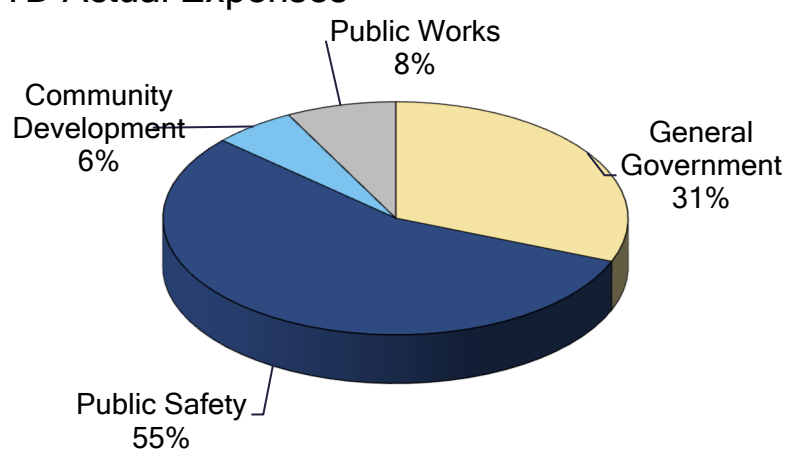
### General Fund Sales Tax Collections



## Expenditures

The chart below shows year-to-date expenditures by functions of the General Fund with public safety (police and fire activities) comprising 55% of all budgeted operational expenditures. The total year-to-date operating expenditures of the fund are \$63,022,053 or 72.32% of budgeted expenditures of \$87,137,575. June 2024 expenditures were \$5,647,353.

### 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 \$8,382,622 at the end of the reporting period. With operating revenues totaling \$36,465,446 or 72.77% of the budget and operating expenses totaling \$24,829,324 or 77.8% of the budget excluding depreciation. Non-operating activities such as interest revenue, debt expenses, and interest expenses due to borrowing totaled \$657,306 resulting in a total change in net position of \$9,039,928.

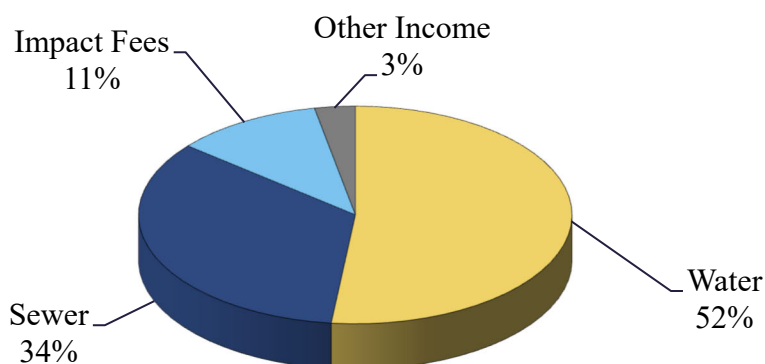
## UTILITY FUND

### Major Revenues

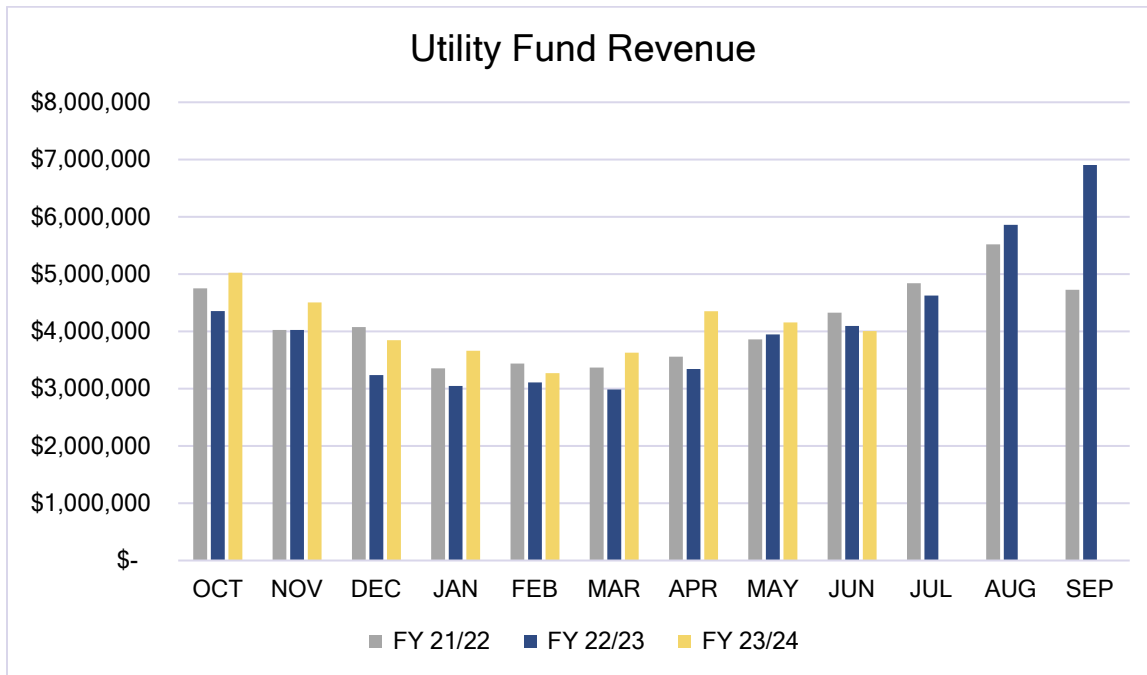
#### Water & Sewer Service Fees

Water and Sewer service fees year-to-date revenue is \$31,336,184 or 62.53% 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

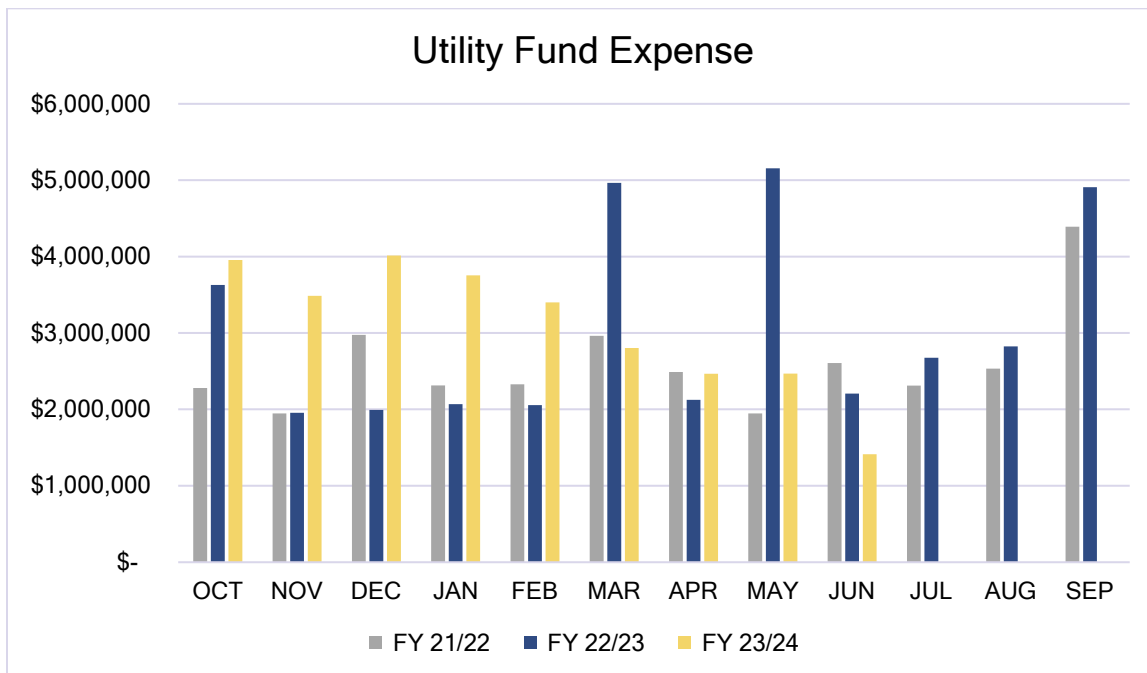


## Utility Fund Charts



## Expenses

The chart below shows expenses of the Water & Sewer Fund by department.





## DRAINAGE UTILITY FUND

The Drainage Utility Fund is used to account for the administration of the City's stormwater program and environmental services including planning, engineering, operations & maintenance. The year-to-date operational revenues collected a total of \$2,215,950 and the operational expenditures related to administration and general maintenance total \$1,034,728 to date. The total change in net position is \$628,800.



# SPECIAL REVENUE FUNDS FINANCIAL SUMMARY

(This section provides details on substantial special revenue funds)

## MANSFIELD PARKS FACILITY DEVELOPMENT CORPORATION FUND

The operating fund accounts 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 \$8,022,472, 83.22% of the budget, and the operating expenditures total \$6,129,248 which is 63.16% of the budget. Revenues exceed expenditures by \$1,893,224 which increases the fund balance.

## MPFDC DEBT SERVICE FUND

The MPFDC also has a debt service fund that accounts for the debt obligations caused by the development of sports and recreation facilities and equipment and the miscellaneous improvements to the City's Park System. A portion of the MPFDC's sales tax collections is transferred to support the debt activities. The year-to-date revenues collected total \$2,389,877 which is 75.2% of the budget and the expenditures total \$573,530 which is 18.13% of the budget. Revenue exceeds expenditures by \$1,816,347.

Fiscal Year 2024 YTD Summary	MPFDC Debt Service Fund	FY24 Budget	% Collected Budget
Revenues	2,389,877	3,164,077	75.53%
Expenditures (principal & interest)	573,530	3,164,077	18.13%
<b>Net Change From Operating:</b> Gain (loss)	1,816,347	-	
<b>Fund Balance Beginning</b>	515,196		
<b>Fund Balance Ending</b>	2,331,543		

## 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 \$7,327,461, which is 72.56% of the budgeted amount. Operating expenditures at the end of the reporting period totaled \$6,171,872 which is 87.72% of the budgeted expenditures. Operating revenue exceeded operating expenditures by \$1,155,589 which increased the fund balance. The total net change including non-operating activities is an increase of \$1,386,203 at the end of June 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 inter-fund commitment for reimbursements.

Fiscal Year 2024 YTD Summary	TIRZ #1	TIRZ #2	TIRZ #4	TOTAL ALL TIRZ
Revenues	6,142,196	1,328,842	-	7,471,038
Expenditures	270,437	234,799	1,393,534	1,898,770
<b>Net Change From Operating: Gain (loss)</b>	5,871,759	1,094,043	(1,393,534)	5,572,268
<b>Other Financing Sources (Uses)</b>	(3,040,157)	(3,729,723)	-	(6,769,880)
<b>Fund Balance Beginning</b>	8,361,799	(2,688,961)	(805,415)	4,867,423
<b>Fund Balance Ending</b>	11,193,401	(5,324,641)	(2,198,949)	3,669,811

## 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 \$798,251 which is 79.43% of the budget and the expenditures collected to date total \$823,576 which is 81.95% of the budget. Expenditures exceed revenues by (\$25,325) which results in a decrease to fund balance.

<b>Fiscal Year 2024 YTD Summary</b>	<b>Hotel/Motel Tax Fund</b>	<b>FY24 Budget</b>	<b>% Collected Budget</b>
Revenues	798,251	1,005,000	79.43%
Expenditures	823,576	1,005,000	81.95%
<b>Net Change From Operating: Gain (loss)</b>	(25,325)	-	
<b>Fund Balance Beginning</b>	2,435,848		
<b>Fund Balance Ending</b>	2,410,523		

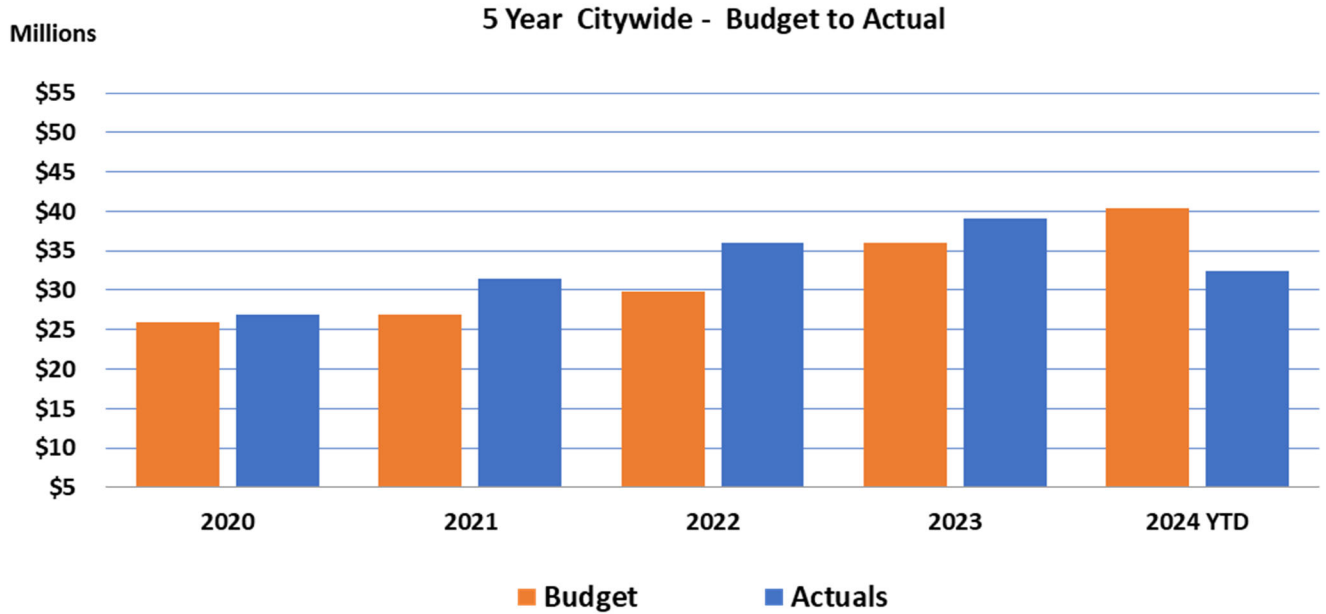
# CAPITAL PROJECT FUNDS

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	3,821,608	2,203,393	108,960	5,943	<b>6,139,904</b>
Expenditures	13,178,288	20,778,131	4,696,805	(53,698)	<b>38,599,526</b>
Net Change from Operating: Gain (loss)	(9,356,680)	(18,574,738)	(4,587,845)	59,641	<b>(32,459,622)</b>
Other Financing Sources (Uses)	18,967,999	42,128,500	2,449,092	-	<b>63,545,591</b>
<b>Fund Balance Beginning</b>	40,913,425	34,381,912	1,248,437	(374,304)	<b>76,169,470</b>
<b>Fund Balance Ending</b>	<b>50,524,744</b>	<b>57,935,674</b>	<b>(890,316)</b>	<b>(314,663)</b>	<b>107,255,439</b>



# GLOBAL SALES TAXES



City of Mansfield Sales Tax Fiscal Year 2024 as of June 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	16,223,410	8,111,705	8,111,705	32,446,819	-16.8%	40,330,288	80.45%

● See the Appendix pages A30-A33 for detailed sales tax information.

# INVESTMENTS

Monthly Investment Performance Summary: Month Ending June 30, 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 totals \$76.22 Million and investments total \$237.36 Million.

## Citywide Cash & Investment Performance Summary

	May 31, 2024		June 30, 2024		Month-to-Month Change	
	Book Value	Average Yield	Book Value	Average Yield	Dollar (\$)	Percentage (%)
Demand Accounts	78,644,329	3.62%	76,226,698	3.62%	(2,417,631)	-3.07%
Local Government Investment Pool	208,997,952	5.41%	209,926,193	5.41%	928,241	0.44%
Money Market	27,311,050	5.19%	27,431,380	5.19%	120,330	0.44%
<b>Total</b>	<b>314,953,331</b>	<b>4.95%</b>	<b>313,584,271</b>	<b>4.95%</b>	<b>(1,369,060)</b>	<b>-0.43%</b>

- See the Appendix pages A22-A29 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)

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- Drainage Fund Statement of Activities ..... A19
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- Detailed Sales Tax Statements ..... A30



City of Mansfield, Texas

**Summary Statement of Activities  
For the Month and Nine Months Ended June 30, 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
<b>REVENUES:</b>							
Property Tax	\$ 423,275	\$ 529,544	\$ 46,651,830	\$ 42,651,224	\$ 52,820,733	\$ (6,168,903)	88.32%
Sales Tax	1,502,828	1,406,574	14,620,380	14,582,706	20,165,144	(5,544,764)	72.50%
Other Taxes	635,687	33,185	3,702,916	4,168,610	4,284,328	(581,412)	86.43%
License And Permits	365,744	639,153	3,259,255	2,631,225	2,771,994	487,261	117.58%
Grant Revenue	-	59,252	109,194	266,733	250,000	(140,806)	43.68%
Charges For Services	684,324	627,804	6,014,374	5,740,102	7,111,342	(1,096,968)	84.57%
Fines And Fees	276,310	100,247	1,712,051	1,661,835	2,124,809	(412,758)	80.57%
Interest Earnings	41,605	112,336	727,898	715,863	150,000	577,898	485.27%
Miscellaneous	52,996	31,435	733,687	439,950	221,044	512,643	331.92%
<b>Total Revenues</b>	<b>3,982,769</b>	<b>3,539,530</b>	<b>77,531,585</b>	<b>72,858,248</b>	<b>89,899,394</b>	<b>(12,367,809)</b>	<b>86.24%</b>
<b>EXPENDITURES:</b>							
General Government	1,196,121	3,072,720	19,575,514	18,469,667	26,610,380	7,034,866	73.56%
Public Safety	3,592,681	3,341,451	35,025,819	32,667,798	47,311,702	12,285,883	74.03%
Public Works	377,054	282,008	4,803,291	4,156,903	7,442,084	2,638,793	64.54%
Community Development	481,497	443,804	3,617,429	3,502,165	5,773,409	2,155,980	62.66%
<b>Total Expenditures</b>	<b>5,647,353</b>	<b>7,139,983</b>	<b>63,022,053</b>	<b>58,796,533</b>	<b>87,137,575</b>	<b>24,115,522</b>	<b>72.32%</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>(1,664,584)</b>	<b>(3,600,453)</b>	<b>14,509,532</b>	<b>14,061,715</b>	<b>2,761,819</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Reserve/Contingency	-	-	-	-	(2,069,123)	(2,069,123)	0.00%
Sale of Capital Assets, net	-	-	6,242,866	15,507	20,000	(6,222,866)	31214.33%
Financing, net	-	-	-	-	-	-	0.00%
Sources	-	356,000	-	356,000	4,826,403	4,826,403	0.00%
(Uses)	-	-	(1,052,973)	(6,672,424)	(5,539,099)	(4,486,126)	19.01%
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>356,000</b>	<b>5,189,893</b>	<b>(6,300,917)</b>	<b>(2,761,819)</b>	<b>(7,951,712)</b>	<b>-187.92%</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(1,664,584)</b>	<b>(3,244,453)</b>	<b>19,699,425</b>	<b>7,760,798</b>	<b>-</b>		
<b>FUND BALANCE</b>							
BEGINNING	53,965,583	42,743,992	32,601,574	31,738,741			
ENDING	<u>\$ 52,300,999</u>	<u>\$ 39,499,539</u>	<u>\$ 52,300,999</u>	<u>\$ 39,499,539</u>			

City of Mansfield, Texas

**Statement of Activities - Budget and Actual**  
**For the Month and Nine Months Ended June 30, 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
<b>OPERATING REVENUES:</b>							
Water Service	\$ 2,164,518	\$ 2,275,533	\$ 18,881,451	\$ 17,609,083	\$ 30,369,793	\$ (11,488,342)	62.17%
Sewer Service	1,432,045	1,419,118	12,454,733	11,257,493	16,311,279	(3,856,546)	76.36%
Impact Fees	322,800	308,850	4,024,500	2,249,922	2,500,000	1,524,500	160.98%
Other Income	84,225	89,746	1,104,762	1,042,640	927,874	176,888	119.06%
<b>Total Revenues</b>	<b>\$ 4,003,588</b>	<b>\$ 4,093,247</b>	<b>\$ 36,465,446</b>	<b>\$ 32,159,138</b>	<b>\$ 50,108,946</b>	<b>\$ (13,643,500)</b>	<b>72.77%</b>
<b>OPERATING EXPENSES:</b>							
Administration	76,123	108,777	1,077,630	1,148,920	1,129,194	51,564	95.43%
Billing And Collection	64,237	79,068	735,467	666,634	1,028,472	293,005	71.51%
Meter Reading/Repairs	131,488	105,731	907,120	985,894	1,618,245	711,125	56.06%
Water Distribution	48,523	123,877	992,366	1,258,767	1,164,288	171,922	85.23%
Wastewater Collection	169,732	915,974	9,369,028	9,291,761	11,315,825	1,946,797	82.80%
Water Treatment	541,061	426,093	11,227,621	9,082,396	14,910,266	3,682,645	75.30%
Water Quality	10,097	87,246	419,157	509,938	580,940	161,783	72.15%
Water Demand Management	10,223	9,642	100,935	101,288	167,877	66,942	60.12%
Depreciation	361,500	350,941	3,253,500	3,184,078	-	(3,253,500)	0.00%
<b>Total Operating Expenses</b>	<b>1,412,984</b>	<b>2,207,349</b>	<b>28,082,824</b>	<b>26,229,676</b>	<b>31,915,107</b>	<b>3,832,283</b>	<b>87.99%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>2,590,604</b>	<b>1,885,898</b>	<b>8,382,622</b>	<b>5,929,462</b>	<b>18,193,839</b>	<b>(9,811,217)</b>	
<b>NONOPERATING REVENUES (EXPENSES):</b>							
Non-Departmental	(94,782)	(71,259)	(726,563)	(970,092)	(10,568,863)	9,842,300	6.87%
Interest Revenue	344,040	189,510	2,556,342	1,119,800	24,000	2,532,342	10651.43%
Debt Service	(73,008)	(83,438)	(1,172,473)	(750,938)	(876,100)	(296,373)	133.83%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
<b>Net Nonoperating Revenues (Expenses)</b>	<b>176,250</b>	<b>34,813</b>	<b>657,306</b>	<b>(601,230)</b>	<b>(11,468,963)</b>	<b>12,126,269</b>	<b>-5.73%</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>2,766,854</b>	<b>1,920,711</b>	<b>9,039,928</b>	<b>5,328,232</b>	<b>6,724,876</b>	<b>2,315,052</b>	<b>134.43%</b>
<b>OPERATING TRANSFERS:</b>							
Transfers In (Out)	-	-	-	-	(6,724,876)	6,724,876	0.00%
Net Operating Transfers	-	-	-	-	(6,724,876)	6,724,876	0.00%
<b>CHANGE IN NET POSITION</b>	<b>2,766,854</b>	<b>1,920,711</b>	<b>9,039,928</b>	<b>5,328,232</b>	<b>-</b>	<b>-</b>	
<b>NET POSITION, BEGINNING</b>	<b>277,163,995</b>	<b>254,187,109</b>	<b>270,890,921</b>	<b>250,779,588</b>			
<b>NET POSITON, ENDING</b>	<b>\$ 279,930,849</b>	<b>\$ 256,107,820</b>	<b>\$ 279,930,849</b>	<b>\$ 256,107,820</b>			

City of Mansfield, Texas

**Comparative Statement of Activities  
For the Month and Nine Months Ended June 30, 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	\$ 249,442	\$ 238,805	\$ 2,215,950	\$ 2,122,019	\$ 2,764,336	(548,386)	80%
Total Operating Revenues	<u>249,442</u>	<u>238,805</u>	<u>2,215,950</u>	<u>2,122,019</u>	<u>2,764,336</u>	<u>(548,386)</u>	
OPERATING EXPENSES:							
Administration & General Maintenance	98,450	81,926	861,028	886,374	2,046,822	1,185,794	42%
Depreciation	19,300	18,640	173,700	150,733	-	(173,700)	
Total Operating Expenses	<u>117,750</u>	<u>100,566</u>	<u>1,034,728</u>	<u>1,037,107</u>	<u>2,046,822</u>	<u>1,012,094</u>	
OPERATING INCOME (LOSS)	131,692	138,239	1,181,222	1,084,912	717,514	463,708	
NONOPERATING REVENUES (EXPENSES):							
Interest Revenue	14,244	20,283	188,747	54,392	-	(188,747)	
Other Income	-	1,000	100	8,404	-	(100)	
Interest and fiscal charges	<u>(6,520)</u>	<u>(4,348)</u>	<u>(31,269)</u>	<u>(44,322)</u>	<u>(693,245)</u>	<u>(661,976)</u>	
Net Nonoperating Revenue	7,724	16,935	157,578	18,474	(693,245)	(850,823)	
INCOME (LOSS) BEFORE OPERATING TRANSFERS	139,416	155,174	1,338,800	1,103,386	24,269	(387,115)	
OPERATING TRANSFERS							
Operating Transfers In/(Out)	<u>-</u>	<u>-</u>	<u>(710,000)</u>	<u>-</u>	<u>(24,269)</u>	<u>(685,731)</u>	
Net Operating Transfers	<u>-</u>	<u>-</u>	<u>(710,000)</u>	<u>-</u>	<u>(24,269)</u>	<u>(685,731)</u>	
CHANGE IN NET POSITION	139,416	155,174	628,800	1,103,386			
NET POSITION, BEGINNING	<u>14,621,381</u>	<u>13,723,200</u>	<u>14,131,997</u>	<u>12,774,988</u>			
NET POSITION, ENDING	<u>\$ 14,760,797</u>	<u>\$ 13,878,374</u>	<u>\$ 14,760,797</u>	<u>\$ 13,878,374</u>			

City of Mansfield, Texas

**Statement of Activities - Budget and Actual  
For the Month and Nine Months Ended June 30, 2024 and 2023 (Unaudited)**

<b>Mansfield Parks Facility Development Corporation</b>	<b>FY24 MONTH TO DATE</b>	<b>FY23 MONTH TO DATE</b>	<b>FY24 YEAR TO DATE</b>	<b>FY23 YEAR TO DATE</b>	<b>FY24 ORIGINAL BUDGET</b>	<b>FY24 POSITIVE (NEGATIVE) BUDGET</b>	<b>FY24 PERCENT COLLECTED TO BUDGET</b>
<b>REVENUES:</b>							
Sales Tax Revenue	\$ 490,448	\$ 441,476	\$ 4,954,024	\$ 4,937,537	\$ 6,934,495	\$ (1,980,471)	71.44%
Other Income	27,417	33,303	339,904	163,573	50,500	289,404	673.08%
MAC Revenue	158,612	131,442	640,027	593,861	793,300	(153,273)	80.68%
Lease Revenue and Royalties	44,668	696,234	1,366,864	1,597,439	1,861,800	(494,936)	73.42%
Park Land Dedication Revenue	59,163	179,687	721,653	733,262	-	721,653	0.00%
<b>Total Revenues</b>	<b>780,308</b>	<b>1,482,142</b>	<b>8,022,472</b>	<b>8,025,672</b>	<b>9,640,095</b>	<b>(1,617,623)</b>	<b>83.22%</b>
<b>EXPENDITURES:</b>							
Administration	249,605	98,742	1,167,802	944,398	1,748,790	580,988	66.78%
Field Operations	133,306	73,088	925,446	702,868	1,637,768	712,322	56.51%
Community Park Operations	128,730	91,971	763,832	756,129	1,086,077	322,245	70.33%
Nature Education Operations	9,874	16,779	114,835	139,545	247,930	133,095	46.32%
Recreational Center	122,797	112,721	730,923	673,588	1,161,625	430,702	62.92%
Neighborhood Park Operations	67,067	63,056	494,958	296,671	888,185	393,227	55.73%
Projects	50,724	65,267	1,881,367	787,078	-	(1,881,367)	0.00%
Non-Departmental	5,518	13,135	50,085	118,840	2,933,678	2,883,593	1.71%
<b>Total Expenditures</b>	<b>767,621</b>	<b>534,759</b>	<b>6,129,248</b>	<b>4,419,117</b>	<b>9,704,053</b>	<b>3,574,805</b>	<b>63.16%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>12,687</b>	<b>947,383</b>	<b>1,893,224</b>	<b>3,606,555</b>	<b>(63,958)</b>	<b>1,957,182</b>	<b>-2960.11%</b>
<b>OTHER FINANCING SOURCES (USES):</b>							
Operating Transfers In	-	-	-	-	309,975	(309,975)	0.00%
Operating Transfers (Out)	-	-	-	-	(246,017)	-	0.00%
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,958</b>	<b>(309,975)</b>	<b>0.00%</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES</b>	<b>12,687</b>	<b>947,383</b>	<b>1,893,224</b>	<b>3,606,555</b>			
<b>FUND BALANCE, BEGINNING</b>	<b>18,442,193</b>	<b>14,881,276</b>	<b>16,561,656</b>	<b>12,222,104</b>			
<b>FUND BALANCE, ENDING</b>	<b>\$ 18,454,880</b>	<b>\$ 15,828,659</b>	<b>\$ 18,454,880</b>	<b>\$ 15,828,659</b>			

City of Mansfield, Texas

**Comparative Statement of Activities  
For the Month and Nine Months Ended June 30, 2024 and 2023 (Unaudited)**

<b>Mansfield Economic Development Corporation</b>	<b>FY24</b>		<b>FY23</b>		<b>FY24</b>		<b>FY24</b>	
	<b>MONTH TO DATE</b>	<b>MONTH TO DATE</b>	<b>YEAR TO DATE</b>	<b>YEAR TO DATE</b>	<b>ORIGINAL BUDGET</b>	<b>POSITIVE (NEGATIVE) BUDGET</b>	<b>PERCENT COLLECTED BUDGET</b>	
<b>OPERATING REVENUES:</b>								
Sales Tax Revenue	\$ 754,502	\$ 704,633	\$ 7,327,461	\$ 7,305,922	\$ 10,098,572	\$ (2,771,111)	72.56%	
Miscellaneous	-	-	-	-	-	-		
<b>Total Operating Revenues</b>	<b>754,502</b>	<b>704,633</b>	<b>7,327,461</b>	<b>7,305,922</b>	<b>10,098,572</b>	<b>(2,771,111)</b>	<b>72.56%</b>	
<b>OPERATING EXPENDITURES:</b>								
Administration	108,637	160,136	1,280,841	1,168,409	1,440,994	160,153	88.89%	
Promotions	13,620	55,208	80,762	123,845	100,000	19,238	80.76%	
Development Plan	-	-	5,420	53	28,000	22,580	19.36%	
Projects	-	241	4,764,197	454,650	5,444,577	680,380	87.50%	
Non-Departmental	4,300	312,998	40,652	47,154	22,361	(18,291)	181.80%	
<b>Total Operating Expenditures</b>	<b>126,557</b>	<b>528,583</b>	<b>6,171,872</b>	<b>1,794,111</b>	<b>7,035,932</b>	<b>864,060</b>	<b>87.72%</b>	
<b>OPERATING INCOME</b>	<b>627,945</b>	<b>176,050</b>	<b>1,155,589</b>	<b>5,511,811</b>	<b>3,062,640</b>	<b>(1,907,051)</b>	<b>37.73%</b>	
<b>NONOPERATING REVENUES (EXPENSES):</b>								
Interest Revenue	53,707	75,334	576,902	336,088	60,000	516,902	961.50%	
Gain or (loss) on sale of property	-	-	-	388,612	-	-		
Interest and fiscal charges	(500)	-	(346,288)	(380,698)	(2,660,028)	2,313,740	13.02%	
<b>Total Nonoperating Revenue</b>	<b>53,207</b>	<b>75,334</b>	<b>230,614</b>	<b>344,002</b>	<b>(2,600,028)</b>	<b>2,830,642</b>	<b>-8.87%</b>	
<b>INCOME BEFORE OPERATING TRANSFERS</b>	<b>681,152</b>	<b>251,384</b>	<b>1,386,203</b>	<b>5,855,813</b>	<b>462,612</b>	<b>923,591</b>	<b>299.65%</b>	
<b>OPERATING TRANSFERS:</b>								
Operating Transfers In (Out)	-	-	-	-	(462,612)	462,612	0.00%	
<b>CHANGE IN NET ASSETS</b>	<b>681,152</b>	<b>251,384</b>	<b>1,386,203</b>	<b>5,855,813</b>				
<b>NET ASSETS, BEGINNING</b>	<b>17,433,279</b>	<b>18,399,339</b>	<b>16,728,228</b>	<b>12,794,910</b>				
<b>NET ASSETS, PROJECTS</b>	<b>- *</b>	<b>- *</b>	<b>- *</b>	<b>- *</b>				
<b>NET ASSETS, ENDING</b>	<b>\$ 18,114,431</b>	<b>\$ 18,650,723</b>	<b>\$ 18,114,431</b>	<b>\$ 18,650,723</b>				

\*\*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  
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 6/30/2024

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
<b>CLASS</b>												
CLASS LGIP	CLASS-GENOP	5/11/2023	5.428	5,324,387.27	5,324,387.27	5,324,387.27	5,324,387.27	N/A	1		2.24	5201 - Water & Sewer
CLASS LGIP	CLASS-GENOP	5/11/2023	5.428	2,129,754.91	2,129,754.91	2,129,754.91	2,129,754.91	N/A	1		0.90	3201 - Street Construction
CLASS LGIP	CLASS-GENOP	5/11/2023	5.428	2,472,789.47	2,472,789.47	2,472,789.47	2,472,789.47	N/A	1		1.04	1001 - General Fund
CLASS LGIP	CLASS-GENOP	5/11/2023	5.428	6,389,264.72	6,389,264.72	6,389,264.72	6,389,264.72	N/A	1		2.69	4501 - Economic Development
CLASS LGIP	CLASS-GENOP	5/11/2023	5.428	2,129,754.91	2,129,754.91	2,129,754.91	2,129,754.91	N/A	1		0.90	2302 - Mansfield Parks Land Dedication
CLASS LGIP	CLASS-GENOP	5/11/2023	5.428	2,129,754.91	2,129,754.91	2,129,754.91	2,129,754.91	N/A	1		0.90	3608 - LINEAR PARK TRAIL
CLASS LGIP	CLASS-GENOP	5/11/2023	5.428	2,129,754.91	2,129,754.91	2,129,754.91	2,129,754.91	N/A	1		0.90	5101 - Drainage Utility Fund
CLASS LGIP	CLASS-GENOP	5/11/2023	5.428	1,064,877.45	1,064,877.45	1,064,877.45	1,064,877.45	N/A	1		0.45	2301 - Mansfield Parks 1/2 Sales Tax
CLASS LGIP	CLASS-SLFRF	5/27/2021	5.428	548,367.55	548,367.55	548,367.55	548,367.55	N/A	1		0.23	2104 - ARPA
<b>Sub Total / Average CLASS</b>			<b>5.428</b>	<b>24,318,706.10</b>	<b>24,318,706.10</b>	<b>24,318,706.10</b>	<b>24,318,706.10</b>		<b>1</b>	<b>0.00</b>	<b>10.25</b>	
<b>LOGIC</b>												
LOGIC LGIP	LOGIC	5/28/2022	5.411	5,509,181.35	5,509,181.35	5,509,181.35	5,509,181.35	N/A	1		2.32	5201 - Water & Sewer
LOGIC LGIP	LOGIC	5/28/2022	5.411	1,473,599.86	1,473,599.86	1,473,599.86	1,473,599.86	N/A	1		0.62	1001 - General Fund
LOGIC LGIP	LOGIC	5/28/2022	5.411	4,407,345.07	4,407,345.07	4,407,345.07	4,407,345.07	N/A	1		1.86	4501 - Economic Development
LOGIC LGIP	LOGIC	5/28/2022	5.411	3,305,508.83	3,305,508.83	3,305,508.83	3,305,508.83	N/A	1		1.39	3901 - TIF
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.411	22,061,885.46	22,061,885.46	22,061,885.46	22,061,885.46	N/A	1		9.29	3401 - Building Construction
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.411	1,539,201.31	1,539,201.31	1,539,201.31	1,539,201.31	N/A	1		0.65	3411 - Joint Fire/PD Training Facility
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.411	20,275,385.80	20,275,385.80	20,275,385.80	20,275,385.80	N/A	1		8.54	3412 - ACO/Service Center
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.411	1,672,598.77	1,672,598.77	1,672,598.77	1,672,598.77	N/A	1		0.70	3001 - Equipment Replacement
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.411	18,950,646.55	18,950,646.55	18,950,646.55	18,950,646.55	N/A	1		7.98	3202 - Streets Construction
LOGIC LGIP	LOGIC-CO2024	1/10/2024	5.411	2,199,005.60	2,199,005.60	2,199,005.60	2,199,005.60	N/A	1		0.93	3901 - TIF
LOGIC LGIP	LOGIC-WS2024	1/10/2024	5.411	51,306,710.36	51,306,710.36	51,306,710.36	51,306,710.36	N/A	1		21.62	5224 - Utility WTP
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.411	19,057,661.44	19,057,661.44	19,057,661.44	19,057,661.44	N/A	1		8.03	3218 Issue 2022A - Streets

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	5.411	18,538,141.80	18,538,141.80	18,538,141.80	18,538,141.80	N/A	1		7.81	3410 - PD Headquarters
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.411	458,581.22	458,581.22	458,581.22	458,581.22	N/A	1		0.19	3412 - ACCO/Service Center
<b>Sub Total / Average LOGIC</b>			<b>5.411</b>	<b>170,755,453.42</b>	<b>170,755,453.42</b>	<b>170,755,453.42</b>	<b>170,755,453.42</b>		<b>1</b>	<b>0.00</b>	<b>71.94</b>	
<b>Nations Funds</b>												
Nations Funds MM	MF0008	10/25/1999	5.190	10,401,427.68	10,401,427.68	10,401,427.68	10,401,427.68	N/A	1		4.38	5201 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	5.190	3,662,668.77	3,662,668.77	3,662,668.77	3,662,668.77	N/A	1		1.54	3201 - Street Construction
Nations Funds MM	MF0008	10/25/1999	5.190	4,541,667.09	4,541,667.09	4,541,667.09	4,541,667.09	N/A	1		1.91	1001 - General Fund
Nations Funds MM	MF0008	10/25/1999	5.190	165,813.06	165,813.06	165,813.06	165,813.06	N/A	1		0.07	4501 - Economic Development
Nations Funds MM	MF0008	10/25/1999	5.190	28,979.90	28,979.90	28,979.90	28,979.90	N/A	1		0.01	2003 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	5.190	2,497,326.22	2,497,326.22	2,497,326.22	2,497,326.22	N/A	1		1.05	2301 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	10/25/1999	5.190	485,432.53	485,432.53	485,432.53	485,432.53	N/A	1		0.20	4001 - Debt Services
Nations Funds MM	MF0008	10/25/1999	5.190	661,078.66	661,078.66	661,078.66	661,078.66	N/A	1		0.28	2302 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	4/11/2012	5.190	3,278,423.86	3,278,423.86	3,278,423.86	3,278,423.86	N/A	1		1.38	5211 - Revenue Bond Reserve
Nations Funds MM	MF0008	8/1/2016	5.190	1,680,277.60	1,680,277.60	1,680,277.60	1,680,277.60	N/A	1		0.71	3212 - 2016 Streets Construction
Nations Funds MM	MF0008	12/1/2017	5.190	28,285.05	28,285.05	28,285.05	28,285.05	N/A	1		0.01	3213 - 2017 Streets Construction
<b>Sub Total / Average Nations Funds</b>			<b>5.190</b>	<b>27,431,380.42</b>	<b>27,431,380.42</b>	<b>27,431,380.42</b>	<b>27,431,380.42</b>		<b>1</b>	<b>0.00</b>	<b>11.56</b>	
<b>TexStar</b>												
TexStar LGIP	TEXSTAR	11/2/2012	5.313	256,045.53	256,045.53	256,045.53	256,045.53	N/A	1		0.11	4502 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.313	2,056,260.96	2,056,260.96	2,056,260.96	2,056,260.96	N/A	1		0.87	5201 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	5.313	88,013.42	88,013.42	88,013.42	88,013.42	N/A	1		0.04	3401 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	5.313	2,163,155.07	2,163,155.07	2,163,155.07	2,163,155.07	N/A	1		0.91	3201 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	5.313	963,002.86	963,002.86	963,002.86	963,002.86	N/A	1		0.41	1001 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.313	921,039.57	921,039.57	921,039.57	921,039.57	N/A	1		0.39	4501 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	5.313	2,700,270.88	2,700,270.88	2,700,270.88	2,700,270.88	N/A	1		1.14	2301 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	5.313	1,175,945.98	1,175,945.98	1,175,945.98	1,175,945.98	N/A	1		0.50	2302 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	5.313	59,541.83	59,541.83	59,541.83	59,541.83	N/A	1		0.03	4001 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	5.313	1,102,470.80	1,102,470.80	1,102,470.80	1,102,470.80	N/A	1		0.46	5101 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.313	1,641,060.17	1,641,060.17	1,641,060.17	1,641,060.17	N/A	1		0.69	3901 - TIF

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	5.313	5,349.09	5,349.09	5,349.09	5,349.09	N/A	1		0.00	3001 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/30/2014	5.313	644,899.66	644,899.66	644,899.66	644,899.66	N/A	1		0.27	2006 - Hotel
TexStar LGIP	TEXSTAR	8/31/2016	5.313	1,074,977.49	1,074,977.49	1,074,977.49	1,074,977.49	N/A	1		0.45	3212 - 2016 Streets Construction
<b>Sub Total / Average TexStar</b>			<b>5.313</b>	<b>14,852,033.31</b>	<b>14,852,033.31</b>	<b>14,852,033.31</b>	<b>14,852,033.31</b>		<b>1</b>	<b>0.00</b>	<b>6.26</b>	
<b>Total / Average</b>			<b>5.381</b>	<b>237,357,573.25</b>	<b>237,357,573.25</b>	<b>237,357,573.25</b>	<b>237,357,573.25</b>		<b>1</b>	<b>0.00</b>	<b>100</b>	



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 6/30/2024

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
<b>1001 - General Fund</b>												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.428	2,472,789.47	2,472,789.47	2,472,789.47	2,472,789.47	N/A	1		1.04
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.411	1,473,599.86	1,473,599.86	1,473,599.86	1,473,599.86	N/A	1		0.62
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	4,541,667.09	4,541,667.09	4,541,667.09	4,541,667.09	N/A	1		1.91
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.313	963,002.86	963,002.86	963,002.86	963,002.86	N/A	1		0.41
<b>Sub Total / Average 1001 - General Fund</b>				<b>5.299</b>	<b>9,451,059.28</b>	<b>9,451,059.28</b>	<b>9,451,059.28</b>	<b>9,451,059.28</b>		<b>1</b>	<b>0.00</b>	<b>3.98</b>
<b>2003 - Tree Mitigation</b>												
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	28,979.90	28,979.90	28,979.90	28,979.90	N/A	1		0.01
<b>Sub Total / Average 2003 - Tree Mitigation</b>				<b>5.190</b>	<b>28,979.90</b>	<b>28,979.90</b>	<b>28,979.90</b>	<b>28,979.90</b>		<b>1</b>	<b>0.00</b>	<b>0.01</b>
<b>2006 - Hotel</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	5.313	644,899.66	644,899.66	644,899.66	644,899.66	N/A	1		0.27
<b>Sub Total / Average 2006 - Hotel</b>				<b>5.313</b>	<b>644,899.66</b>	<b>644,899.66</b>	<b>644,899.66</b>	<b>644,899.66</b>		<b>1</b>	<b>0.00</b>	<b>0.27</b>
<b>2104 - ARPA</b>												
CLASS LGIP	CLASS-SLFRF	Local Government Investment Pool	5/27/2021	5.428	548,367.55	548,367.55	548,367.55	548,367.55	N/A	1		0.23
<b>Sub Total / Average 2104 - ARPA</b>				<b>5.428</b>	<b>548,367.55</b>	<b>548,367.55</b>	<b>548,367.55</b>	<b>548,367.55</b>		<b>1</b>	<b>0.00</b>	<b>0.23</b>
<b>2301 - Mansfield Parks 1/2 Sales Tax</b>												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.428	1,064,877.45	1,064,877.45	1,064,877.45	1,064,877.45	N/A	1		0.45
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	2,497,326.22	2,497,326.22	2,497,326.22	2,497,326.22	N/A	1		1.05
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.313	2,700,270.88	2,700,270.88	2,700,270.88	2,700,270.88	N/A	1		1.14
<b>Sub Total / Average 2301 - Mansfield Parks 1/2 Sales Tax</b>				<b>5.283</b>	<b>6,262,474.55</b>	<b>6,262,474.55</b>	<b>6,262,474.55</b>	<b>6,262,474.55</b>		<b>1</b>	<b>0.00</b>	<b>2.64</b>
<b>2302 - Mansfield Parks Land Dedication</b>												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.428	2,129,754.91	2,129,754.91	2,129,754.91	2,129,754.91	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	5.190	661,078.66	661,078.66	661,078.66	661,078.66	N/A	1		0.28
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.313	1,175,945.98	1,175,945.98	1,175,945.98	1,175,945.98	N/A	1		0.50
<b>Sub Total / Average 2302 - Mansfield Parks Land Dedication</b>				<b>5.354</b>	<b>3,966,779.55</b>	<b>3,966,779.55</b>	<b>3,966,779.55</b>	<b>3,966,779.55</b>		<b>1</b>	<b>0.00</b>	<b>1.67</b>
<b>3001 - Equipment Replacement</b>												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.411	1,672,598.77	1,672,598.77	1,672,598.77	1,672,598.77	N/A	1		0.70
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	5.313	5,349.09	5,349.09	5,349.09	5,349.09	N/A	1		0.00
<b>Sub Total / Average 3001 - Equipment Replacement</b>				<b>5.410</b>	<b>1,677,947.86</b>	<b>1,677,947.86</b>	<b>1,677,947.86</b>	<b>1,677,947.86</b>		<b>1</b>	<b>0.00</b>	<b>0.71</b>
<b>3201 - Street Construction</b>												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.428	2,129,754.91	2,129,754.91	2,129,754.91	2,129,754.91	N/A	1		0.90
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	3,662,668.77	3,662,668.77	3,662,668.77	3,662,668.77	N/A	1		1.54
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.313	2,163,155.07	2,163,155.07	2,163,155.07	2,163,155.07	N/A	1		0.91
<b>Sub Total / Average 3201 - Street Construction</b>				<b>5.287</b>	<b>7,955,578.75</b>	<b>7,955,578.75</b>	<b>7,955,578.75</b>	<b>7,955,578.75</b>		<b>1</b>	<b>0.00</b>	<b>3.35</b>
<b>3202 - Streets Construction</b>												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.411	18,950,646.55	18,950,646.55	18,950,646.55	18,950,646.55	N/A	1		7.98
<b>Sub Total / Average 3202 - Streets Construction</b>				<b>5.411</b>	<b>18,950,646.55</b>	<b>18,950,646.55</b>	<b>18,950,646.55</b>	<b>18,950,646.55</b>		<b>1</b>	<b>0.00</b>	<b>7.98</b>
<b>3212 - 2016 Streets Construction</b>												
Nations Funds MM	MF0008	Money Market	8/1/2016	5.190	1,680,277.60	1,680,277.60	1,680,277.60	1,680,277.60	N/A	1		0.71
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	5.313	1,074,977.49	1,074,977.49	1,074,977.49	1,074,977.49	N/A	1		0.45
<b>Sub Total / Average 3212 - 2016 Streets Construction</b>				<b>5.238</b>	<b>2,755,255.09</b>	<b>2,755,255.09</b>	<b>2,755,255.09</b>	<b>2,755,255.09</b>		<b>1</b>	<b>0.00</b>	<b>1.16</b>
<b>3213 - 2017 Streets Construction</b>												
Nations Funds MM	MF0008	Money Market	12/1/2017	5.190	28,285.05	28,285.05	28,285.05	28,285.05	N/A	1		0.01
<b>Sub Total / Average 3213 - 2017 Streets Construction</b>				<b>5.190</b>	<b>28,285.05</b>	<b>28,285.05</b>	<b>28,285.05</b>	<b>28,285.05</b>		<b>1</b>	<b>0.00</b>	<b>0.01</b>
<b>3218 Issue 2022A - Streets</b>												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.411	19,057,661.44	19,057,661.44	19,057,661.44	19,057,661.44	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
<b>Sub Total / Average 3218 Issue 2022A - Streets</b>				5.411	19,057,661.44	19,057,661.44	19,057,661.44	19,057,661.44		1	0.00	8.03
<b>3401 - Building Construction</b>												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.411	22,061,885.46	22,061,885.46	22,061,885.46	22,061,885.46	N/A	1		9.29
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.313	88,013.42	88,013.42	88,013.42	88,013.42	N/A	1		0.04
<b>Sub Total / Average 3401 - Building Construction</b>				5.410	22,149,898.88	22,149,898.88	22,149,898.88	22,149,898.88		1	0.00	9.33
<b>3410 - PD Headquarters</b>												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.411	18,538,141.80	18,538,141.80	18,538,141.80	18,538,141.80	N/A	1		7.81
<b>Sub Total / Average 3410 - PD Headquarters</b>				5.411	18,538,141.80	18,538,141.80	18,538,141.80	18,538,141.80		1	0.00	7.81
<b>3411 - Joint Fire/PD Training Facility</b>												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.411	1,539,201.31	1,539,201.31	1,539,201.31	1,539,201.31	N/A	1		0.65
<b>Sub Total / Average 3411 - Joint Fire/PD Training Facility</b>				5.411	1,539,201.31	1,539,201.31	1,539,201.31	1,539,201.31		1	0.00	0.65
<b>3412 - ACO/Service Center</b>												
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.411	20,275,385.80	20,275,385.80	20,275,385.80	20,275,385.80	N/A	1		8.54
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.411	458,581.22	458,581.22	458,581.22	458,581.22	N/A	1		0.19
<b>Sub Total / Average 3412 - ACO/Service Center</b>				5.411	20,733,967.02	20,733,967.02	20,733,967.02	20,733,967.02		1	0.00	8.74
<b>3608 - LINEAR PARK TRAIL</b>												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.428	2,129,754.91	2,129,754.91	2,129,754.91	2,129,754.91	N/A	1		0.90
<b>Sub Total / Average 3608 - LINEAR PARK TRAIL</b>				5.428	2,129,754.91	2,129,754.91	2,129,754.91	2,129,754.91		1	0.00	0.90
<b>3901 - TIF</b>												
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.411	3,305,508.83	3,305,508.83	3,305,508.83	3,305,508.83	N/A	1		1.39
LOGIC LGIP	LOGIC-CO2024	Local Government Investment Pool	1/10/2024	5.411	2,199,005.60	2,199,005.60	2,199,005.60	2,199,005.60	N/A	1		0.93
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.313	1,641,060.17	1,641,060.17	1,641,060.17	1,641,060.17	N/A	1		0.69
<b>Sub Total / Average 3901</b>				5.388	7,145,574.60	7,145,574.60	7,145,574.60	7,145,574.60		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
<b>- TIF</b>												
<b>4001 - Debt Services</b>												
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	485,432.53	485,432.53	485,432.53	485,432.53	N/A	1		0.20
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.313	59,541.83	59,541.83	59,541.83	59,541.83	N/A	1		0.03
<b>Sub Total / Average 4001 - Debt Services</b>				<b>5.203</b>	<b>544,974.36</b>	<b>544,974.36</b>	<b>544,974.36</b>	<b>544,974.36</b>		<b>1</b>	<b>0.00</b>	<b>0.23</b>
<b>4501 - Economic Development</b>												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.428	6,389,264.72	6,389,264.72	6,389,264.72	6,389,264.72	N/A	1		2.69
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.411	4,407,345.07	4,407,345.07	4,407,345.07	4,407,345.07	N/A	1		1.86
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	165,813.06	165,813.06	165,813.06	165,813.06	N/A	1		0.07
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.313	921,039.57	921,039.57	921,039.57	921,039.57	N/A	1		0.39
<b>Sub Total / Average 4501 - Economic Development</b>				<b>5.409</b>	<b>11,883,462.42</b>	<b>11,883,462.42</b>	<b>11,883,462.42</b>	<b>11,883,462.42</b>		<b>1</b>	<b>0.00</b>	<b>5.01</b>
<b>4502 - MEDC I&amp;S Fund</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.313	256,045.53	256,045.53	256,045.53	256,045.53	N/A	1		0.11
<b>Sub Total / Average 4502 - MEDC I&amp;S Fund</b>				<b>5.313</b>	<b>256,045.53</b>	<b>256,045.53</b>	<b>256,045.53</b>	<b>256,045.53</b>		<b>1</b>	<b>0.00</b>	<b>0.11</b>
<b>5101 - Drainage Utility Fund</b>												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.428	2,129,754.91	2,129,754.91	2,129,754.91	2,129,754.91	N/A	1		0.90
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.313	1,102,470.80	1,102,470.80	1,102,470.80	1,102,470.80	N/A	1		0.46
<b>Sub Total / Average 5101 - Drainage Utility Fund</b>				<b>5.389</b>	<b>3,232,225.71</b>	<b>3,232,225.71</b>	<b>3,232,225.71</b>	<b>3,232,225.71</b>		<b>1</b>	<b>0.00</b>	<b>1.36</b>
<b>5201 - Water &amp; Sewer</b>												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.428	5,324,387.27	5,324,387.27	5,324,387.27	5,324,387.27	N/A	1		2.24
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.411	5,509,181.35	5,509,181.35	5,509,181.35	5,509,181.35	N/A	1		2.32
Nations Funds MM	MF0008	Money Market	10/25/1999	5.190	10,401,427.68	10,401,427.68	10,401,427.68	10,401,427.68	N/A	1		4.38
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.313	2,056,260.96	2,056,260.96	2,056,260.96	2,056,260.96	N/A	1		0.87
<b>Sub Total / Average 5201 - Water &amp; Sewer</b>				<b>5.307</b>	<b>23,291,257.26</b>	<b>23,291,257.26</b>	<b>23,291,257.26</b>	<b>23,291,257.26</b>		<b>1</b>	<b>0.00</b>	<b>9.81</b>
<b>5211 - Revenue Bond Reserve</b>												

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	5.190	3,278,423.86	3,278,423.86	3,278,423.86	3,278,423.86	N/A	1		1.38
<b>Sub Total / Average 5211 - Revenue Bond Reserve</b>				<b>5.190</b>	<b>3,278,423.86</b>	<b>3,278,423.86</b>	<b>3,278,423.86</b>	<b>3,278,423.86</b>		<b>1</b>	<b>0.00</b>	<b>1.38</b>
<b>5224 - Utility WTP</b>												
LOGIC LGIP	LOGIC-WS2024	Local Government Investment Pool	1/10/2024	5.411	51,306,710.36	51,306,710.36	51,306,710.36	51,306,710.36	N/A	1		21.62
<b>Sub Total / Average 5224 - Utility WTP</b>				<b>5.411</b>	<b>51,306,710.36</b>	<b>51,306,710.36</b>	<b>51,306,710.36</b>	<b>51,306,710.36</b>		<b>1</b>	<b>0.00</b>	<b>21.62</b>
<b>Total / Average</b>				<b>5.381</b>	<b>237,357,573.25</b>	<b>237,357,573.25</b>	<b>237,357,573.25</b>	<b>237,357,573.25</b>		<b>1</b>	<b>0.00</b>	<b>100</b>

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

**FISCAL YEAR 2024**

<b>CITYWIDE SALES TAX (\$0.02)</b>
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<b>Collections by Calendar Month</b>	<b>Actual Prior Year</b>	<b>Actual Current Year</b>	<b>Dollar Variance</b>	<b>Percentage Variance</b>
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	\$ 2,757,197	\$ 2,825,254	\$ 68,057	2.47%
May	\$ 3,581,940	\$ 3,749,673	\$ 167,733	4.68%
June	\$ 2,813,150	\$ 3,005,656	\$ 192,506	6.84%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 29,165,411</b>	<b>\$ 29,240,761</b>	<b>\$ 75,350</b>	<b>0.26%</b>

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

**FISCAL YEAR 2024**

**GENERAL FUND (\$0.01)**

<b>Collections by Calendar Month</b>	<b>Actual Prior Year</b>	<b>Actual Current Year</b>	<b>Dollar Variance</b>	<b>Percentage Variance</b>
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	\$ 1,378,598	\$ 1,412,627	\$ 34,028	2.47%
May	\$ 1,790,970	\$ 1,874,836	\$ 83,866	4.68%
June	\$ 1,406,575	\$ 1,502,828	\$ 96,253	6.84%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 14,582,706</b>	<b>\$ 14,620,381</b>	<b>\$ 37,675</b>	<b>0.26%</b>

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

**FISCAL YEAR 2024**

**MANSFIELD ECONOMIC DEVELOPMENT CORPORATION FUND (\$0.005)**

<b>Collections by Calendar Month</b>	<b>Actual Prior Year</b>	<b>Actual Current Year</b>	<b>Dollar Variance</b>	<b>Percentage Variance</b>
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	\$ 689,299	\$ 706,313	\$ 17,014	2.47%
May	\$ 895,485	\$ 937,418	\$ 41,933	4.68%
June	\$ 703,287	\$ 751,414	\$ 48,127	6.84%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 7,291,353</b>	<b>\$ 7,310,190</b>	<b>\$ 18,838</b>	<b>0.26%</b>



CITY OF MANSFIELD, TEXAS  
SALES TAX REPORT

FISCAL YEAR 2024

**MANSFIELD PUBLIC FACILITIES DEVELOPMENT CORPORATION FUND (\$0.005)**

<b>Collections by Calendar Month</b>	<b>Actual Prior Year</b>	<b>Actual Current Year</b>	<b>Dollar Variance</b>	<b>Percentage Variance</b>
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	\$ 689,299	\$ 706,313	\$ 17,014	2.47%
May	\$ 895,485	\$ 937,418	\$ 41,933	4.68%
June	\$ 703,287	\$ 751,414	\$ 48,127	6.84%
July	\$ -	\$ -	\$ -	0.00%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
<b>Total</b>	<b>\$ 7,291,353</b>	<b>\$ 7,310,190</b>	<b>\$ 18,838</b>	<b>0.26%</b>