



FINANCIAL REPORT

Ending July 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 full financial statements and detailed sales tax information

HIGHLIGHTS

Financial Highlights

The City of Mansfield, Texas is in solid financial condition as of July 2023 or 83.33% of the budget year with revenues within or exceeding expectations in the major funds and expenditures within or lower than budgeted expectations. On March 20th, the City presented to the City Council its audited financial statements for the fiscal year ending September 30, 2022, in accordance with national guidelines.

Capital Highlights

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

Project Name	Expenditures CY (millions)	Expenditures LTD (millions)
Police Headquarters	\$4.61 CY	\$6.42 LTD
Library Expansion	\$0.18 CY	\$2.41 LTD
Equipment Replacement	\$3.01 CY	-

Debt Summary (year to date issuance)

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

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

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

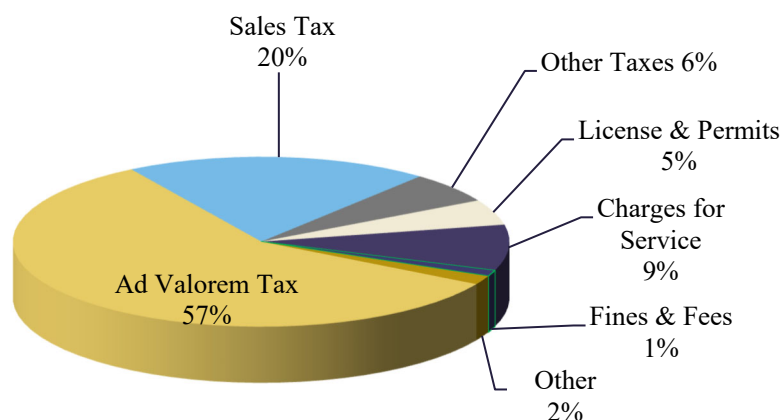
GENERAL FUND FINANCIAL SUMMARY

Overall, the operating revenues exceeded operating expenses by \$10,250,409 at the end of the reporting period. With operating revenues totaling \$74,312,240 or 89.10% of budget and operating expenses totaling \$64,061,831 or 78.64% of budget.

General Fund Charts (revenues & expenditures)

General Fund Revenues

Allocation of Receipts as of July 31, 2023



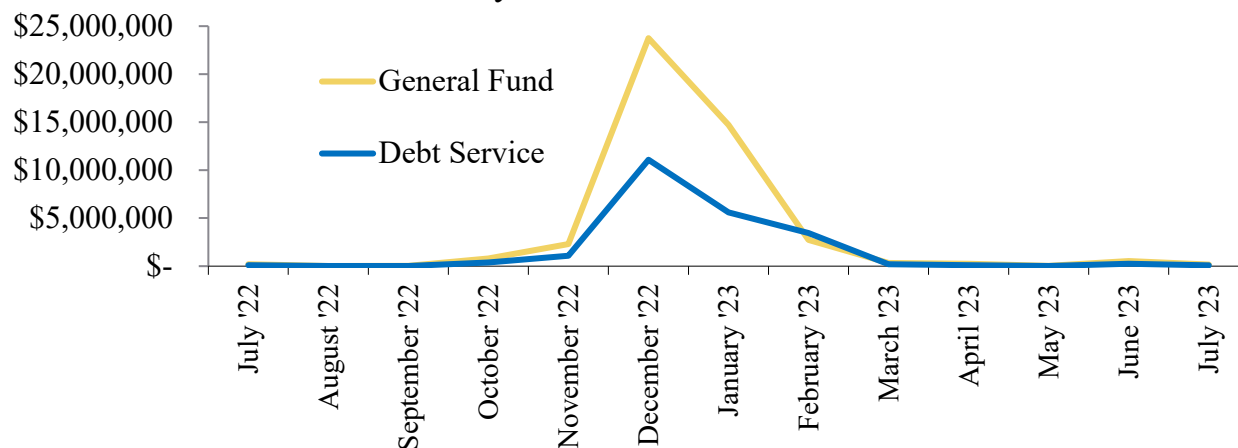
Major Revenues

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 July 31, 2023, total \$42,805,123. Last year's collections were \$39,172,619 for the same period, an increase of 9.27% over the prior year.

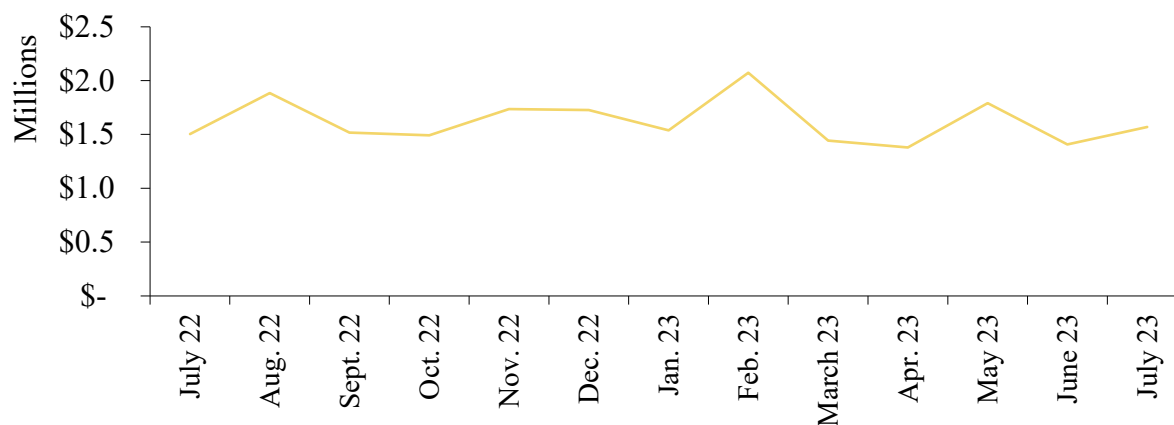
The I&S portion as recorded in the Debt Service Fund collected through July 31, 2023, totaled \$20,765,872. Property tax collections by month is depicted on the subsequent chart.

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 July 2023, the General Fund portion of sales tax collected totaled \$1,569,395 which is \$66,471 or 4.42% more than the same period last year. On an annual basis, sales tax collections are up by 10.51% or \$1,394,760 as compared to last year. For additional information on sales taxes, please see the full sales tax discussions and charts on page 14 of this report and in the appendix.

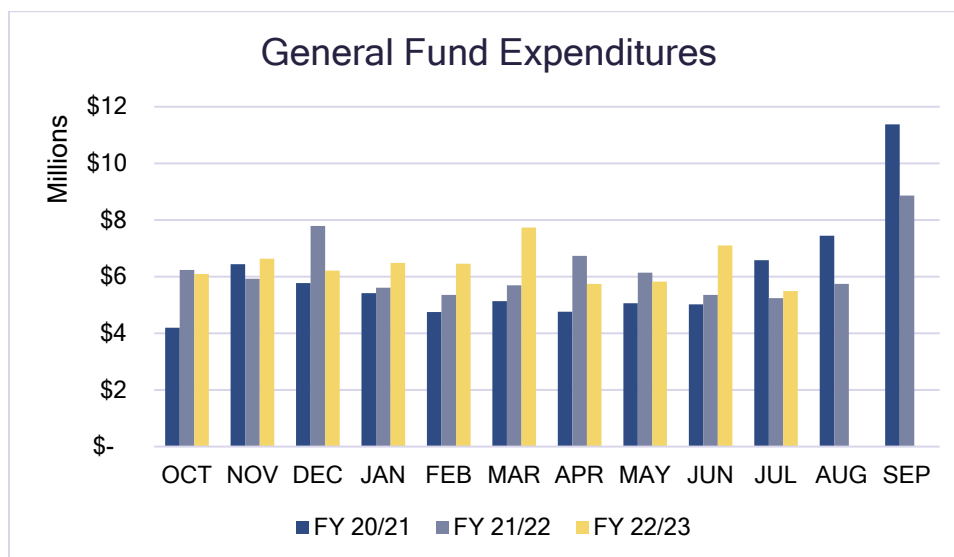
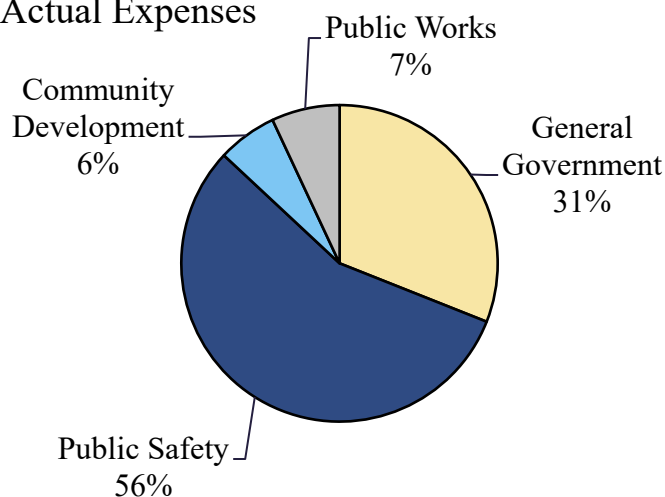
General Fund Sales Tax Collections



Expenditures

The chart below shows year-to-date expenditures by functions of the General Fund with public safety (police and fire activities) comprising 56% of all budgeted operational expenditures year to date. Total year-to-date operating expenditures of the fund is \$64,061,831 or 78.64% of budgeted expenditures of \$81,462,381. July 2023 expenditures were slightly less than other months. We expect August and September expenditures to follow normal historical trends of \$6-\$7 million expended per month.

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 \$7,910,160 at the end of the reporting period. With operating revenues totaling \$36,784,729 or 83.58% of budget and operating expenses totaling \$25,328,560 or 89.75% of budget excluding depreciation. Non-operating activities such as interest revenue, debt expenses and interest expenses due to borrowing totaled (\$646,448) resulting in a total change in net position of \$7,263,712.

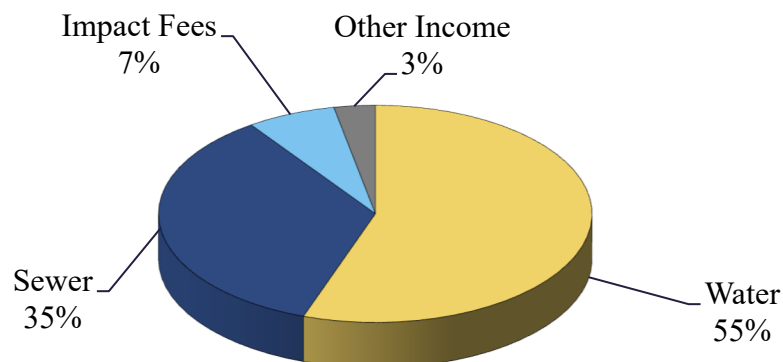
UTILITY FUND

Major Revenues

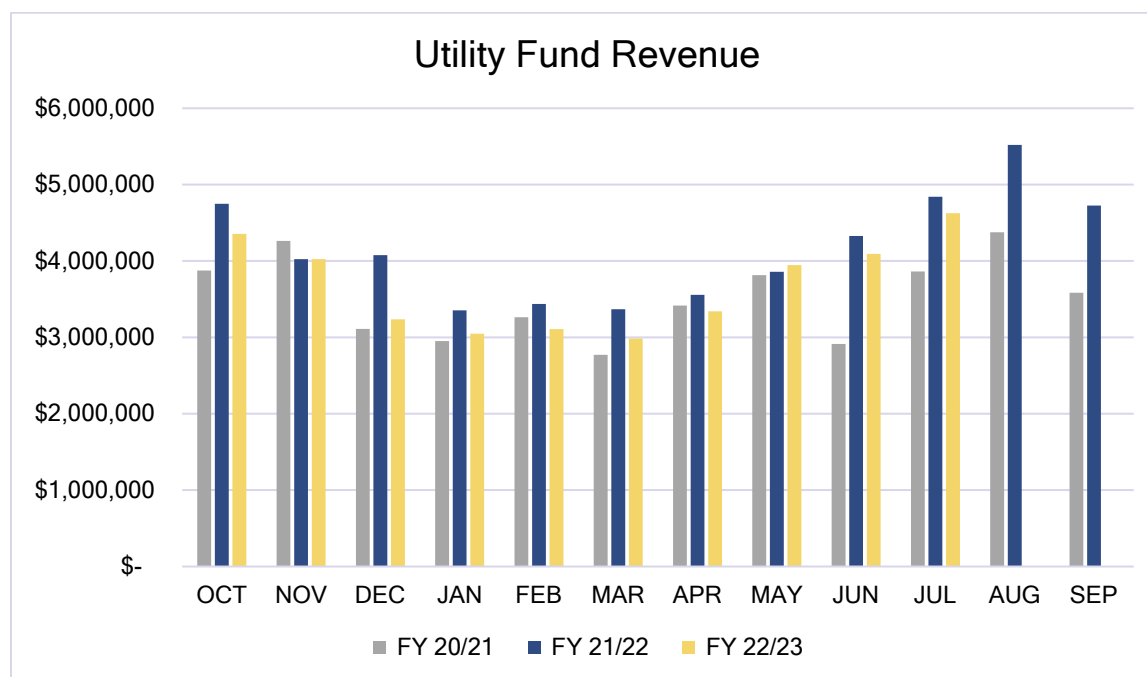
Water & Sewer Service Fees

Water and Sewer year-to-date total revenue is \$36,784,729 or 83.58% of budget. The revenues have a direct relationship with consumption in this fund as higher consumption in the summer months yields higher revenue or seasonal rain in the spring yields lower revenues with these seasonal patterns displayed in the revenues collections chart below.

Revenues

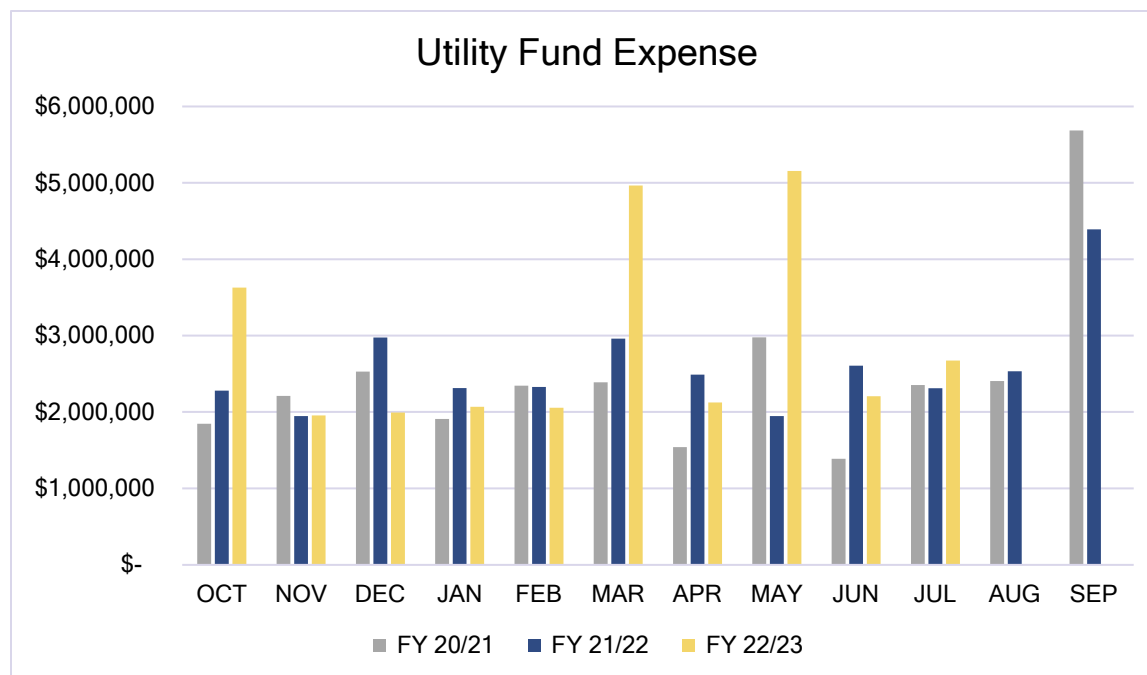


Utility Fund Charts



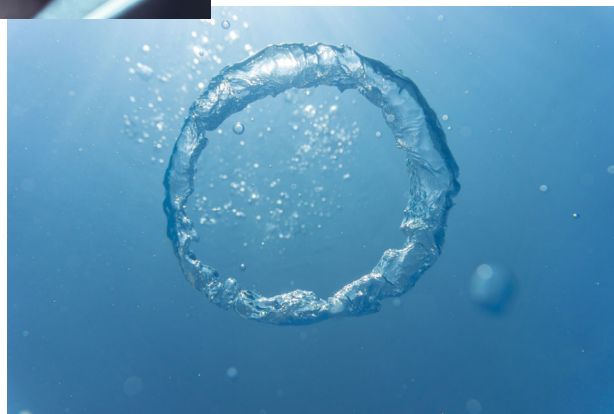
Expenses

The chart below shows expenses of the Water & Sewer Fund by department. The year-to-date activity of the fund (excluding depreciation) is 89.75% of budgeted expenditures. The costs of raw water and sewer treatment are slightly above budgeted estimates.



DRAINAGE UTILITY FUND

The Drainage Utility Fund is used to account for the administration of the City's storm water program and environmental services including planning, engineering, operations & maintenance. The year-to-date operational revenues collected total \$2,361,028 and the operational expenditures related to administration and general maintenance totals \$1,140,121 to date. The total change in net position is \$1,238,984. The ending net position totals \$14,013,972 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 \$8,196,515 which is 99.94% of budget and the operating expenditures to date total \$5,090,929 which is 59.73% of budget. Revenues exceed expenditures by \$3,105,586 which results in an increase to the fund balance. The ending fund balance totals \$15,327,690 at the end of the period.

MPFDC DEBT SERVICE FUND

The MPFDC also has a debt service fund which is used to account for the debt obligations as a result of developing sports and recreation facilities, equipment, and miscellaneous improvements to the City's Park System. A portion of the MPFDC's sales tax collections is transferred to support the debt activities. The year-to-date revenues collected total \$2,631,539 which is 83.33% of budget and the expenditures to date total \$3,164,338 which is 100.21% of budget. Expenditures exceed revenues by (\$532,799) which results in a decrease to fund balance. The ending fund balance totals (\$17,383) at the end of the period. This deficit is a result of the timing of the debt payments and will be offset by regularly scheduled transfers in August and September.

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 \$7,346,508, which is 81% of the budgeted amount. Operating expenditures at the end of the reporting period totaled \$2,041,054 which is 34% of the budgeted expenditures. Operating revenues exceed operating expenditures by \$5,305,454 which results in an increase in fund balance. The total net change including non-operating activities is an increase of \$3,427,663 at the end of July 2023.



Tax Increment Reinvestment Zones (TIRZs)

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

Fiscal Year 2023 YTD Summary	TIRZ #1	TIRZ #2	TIRZ #3	TOTAL ALL TIRZ
Revenues	4,381,390	1,014,152	-	5,395,542
Expenditures	8,198,545	3,104,429	508,440	11,811,414
Net Change From Operating: Gain (loss)	(3,817,155)	(2,090,277)	(508,440)	(6,415,872)
Other Financing Sources (Uses)	5,113,695	-	-	5,113,695
Fund Balance Beginning	7,128,200	(519,518)	-	6,608,682
Fund Balance Ending	8,424,740	(2,609,795)	(508,440)	5,306,505

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 \$781,715 which is 81.77% of budget and the expenditures collected to date total \$570,340 which is 59.66% of budget. Revenues exceed expenditures by \$211,375 which results in an increase to the fund balance. The ending fund balance totals \$2,171,422 at the end of the reporting period.

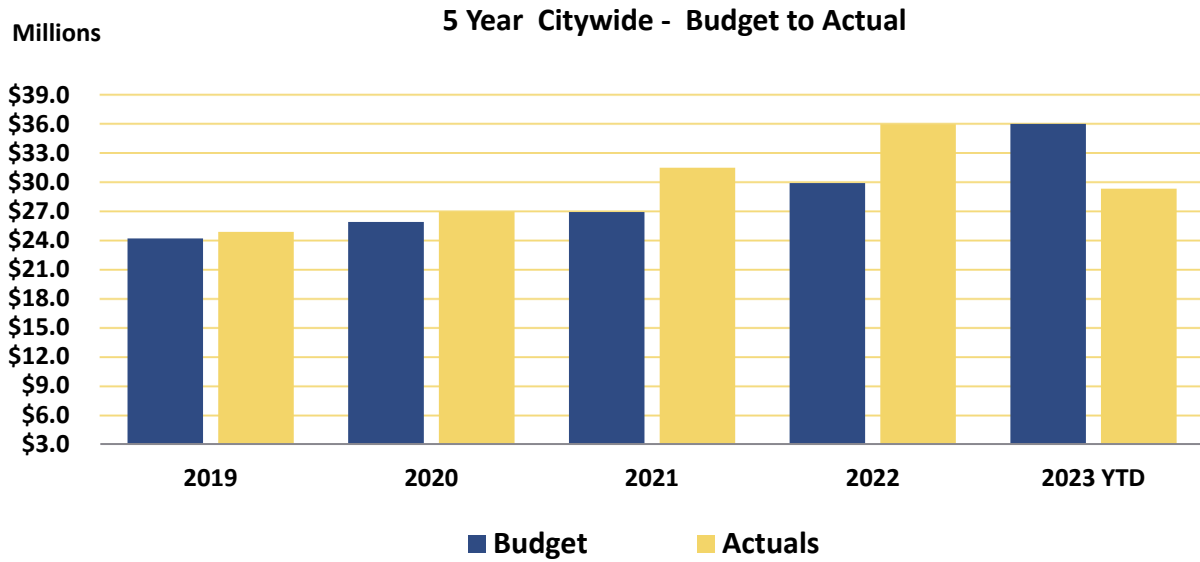
CAPITAL PROJECT FUNDS

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

Fiscal Year 2023 YTD Summary	Street Construction Fund	Building Construction Fund	Equipment Replacement Fund	Parks Construction Fund	TOTAL CAPITAL FUNDS
Revenues	2,624,473	1,140,717	180	23,555	3,788,925
Expenditures	4,861,239	6,385,227	3,033,674	2,949,663	17,229,803
Net Change from Operating: Gain (loss)	(2,236,766)	(5,244,510)	(3,033,494)	(2,926,108)	(13,440,878)
Other Financing Sources (Uses)	17,557,999	34,441,996	20,786	5,250,000	57,270,781
Fund Balance Beginning	28,874,189	6,766,122	2,241,714	2,568,442	40,450,467
Fund Balance Ending	44,195,422	35,963,608	(770,994)	4,892,334	84,280,370



GLOBAL SALES TAXES



City of Mansfield Sales Tax - Fiscal Year 2023 as of July 31, 2023							
Fiscal Year	0.01	0.005	0.005	Total 2¢	Collection Ratio and Budget		
	General Fund	MEDC Fund	MPFCDC Fund	Total	Y/Y % Chg.	Budget	% of Budget
2019	12,436,602	6,221,301	6,221,301	24,879,204	0.0%	24,195,212	102.83%
2020	13,472,576	6,736,288	6,736,288	26,945,152	8.3%	25,889,650	104.08%
2021	15,744,052	7,872,026	7,872,026	31,488,104	16.9%	26,925,236	116.95%
2022	17,983,225	8,991,613	8,991,613	35,966,450	14.2%	29,903,214	120.28%
2023 YTD	14,660,972	7,330,486	7,330,486	29,321,945		36,010,548	81.43%

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

INVESTMENTS

Monthly Investment Performance Summary: Month Ending July 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 debt ceiling in July 2023. 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 \$45.2 Million and investments total \$174.2 Million. The City's cash accounts show a decrease primarily due to debt payments.

Citywide Cash & Investment Performance Summary

	June 30, 2023		July 31, 2023		Month to Month Change	
	Book Value	Average Yield	Book Value	Average Yield	Dollar (\$)	Percentage (%)
Consolidated Cash Accounts	56,426,416	4.08%	45,232,504	4.06%	-11,193,912	-19.84%
Local Government Investment Pool	147,350,397	5.20%	148,006,994	5.32%	656,596	0.45%
Money Market	26,046,331	4.98%	26,153,092	5.22%	106,761	0.41%
Total	229,823,144	4.76%	219,392,590	4.86%	-10,430,555	-4.54%

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

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

Troy Lestina

Troy Lestina, CFO/DCM, Investment Officer

Signed by:

Latifia Coleman

Latifia Coleman, Director of Finance, Investment Officer

Bryan Rebel

Bryan Rebel, Assistant Finance Director, Investment Officer

APPENDIX

- 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 Ten Months Ended July 31, 2023 and 2022 (Unaudited)**

General Fund	FY23	FY22	FY23	FY22	FY23	FY23	FY23
	MONTH TO DATE	MONTH TO DATE	YEAR TO DATE	YEAR TO DATE	ORIGINAL BUDGET	POSITIVE (NEGATIVE) BUDGET	PERCENT COLLECTED TO BUDGET
REVENUES:							
Property Tax	\$ 148,929	\$ 196,691	\$ 42,805,123	\$ 39,172,619	\$ 48,952,607	\$ (6,147,484)	87.44%
Sales Tax	1,569,395	1,505,563	14,660,972	14,613,796	18,005,274	(3,344,302)	81.43%
Other Taxes	187,761	209,266	4,351,404	3,998,372	4,038,408	312,996	107.75%
License And Permits	213,891	311,599	3,592,202	3,309,695	2,024,584	1,567,618	177.43%
Grant Revenue	60,245	-	426,244	242,545	200,000	226,244	213.12%
Charges For Services	608,209	694,237	6,441,835	5,941,225	8,769,263	(2,327,428)	73.46%
Fines And Fees	77,655	93,890	839,119	1,015,675	1,161,387	(322,268)	72.25%
Interest Earnings	116,337	-	832,200	30,339	30,000	802,200	2774.00%
Miscellaneous	22,953	273,124	363,141	1,827,654	220,757	142,384	164.50%
Total Revenues	3,005,375	3,284,370	74,312,240	70,151,920	83,402,280	(9,090,040)	89.10%
EXPENDITURES:							
General Government	1,461,524	1,439,083	19,870,796	15,315,347	24,169,347	11,719,321	82.21%
Public Safety	3,307,718	3,042,219	35,838,912	34,225,775	45,555,432	23,702,162	78.67%
Public Works	318,033	252,740	4,459,076	3,993,206	6,270,920	3,677,608	71.11%
Community Development	402,602	509,052	3,893,047	4,232,344	5,466,682	3,713,731	71.21%
Total Expenditures	5,489,877	5,243,094	64,061,831	57,766,672	81,462,381	42,812,822	78.64%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(2,484,502)	(1,958,724)	10,250,409	12,385,248	1,939,899		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	-	-	-	-	(402,346)	(402,346)	0.00%
Sale of Capital Assets, net	-	-	415,507	-	15,000	(400,507)	0.00%
Financing, net	-	-	-	-	-	-	0.00%
Sources	-	-	356,000	1,472,854	4,107,689	3,751,689	8.67%
(Uses)	-	-	(19,169,898)	(2,016,630)	(5,660,242)	13,509,656	338.68%
Total Other Financing Sources (Uses)	-	-	(18,398,391)	(543,776)	(1,939,899)	16,458,492	948.42%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(2,484,502)	(1,958,724)	(8,147,982)	11,841,472	-		
FUND BALANCE							
BEGINNING	26,075,261	41,194,101	31,738,741	27,393,905			
ENDING	<u>\$ 23,590,759</u>	<u>\$ 39,235,377</u>	<u>\$ 23,590,759</u>	<u>\$ 39,235,377</u>			

City of Mansfield, Texas

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

Utility Fund	FY23 MONTH TO DATE	FY22 MONTH TO DATE	FY23 YEAR TO DATE	FY22 YEAR TO DATE	FY23 ORIGINAL BUDGET	FY23 POSITIVE (NEGATIVE) BUDGET	FY23 PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 2,760,048	\$ 2,915,552	\$ 20,368,990	\$ 20,940,474	\$ 25,801,147	\$ (5,432,157)	78.95%
Sewer Service	1,581,862	1,469,058	12,839,292	12,084,272	14,943,641	(2,104,349)	85.92%
Water Penalties	44,458	38,741	455,567	299,213	250,000	205,567	182.23%
Water Taps	-	-	-	-	18,811	(18,811)	0.00%
Meter Set Fee	11,675	28,380	156,068	337,240	98,940	57,128	157.74%
Utility Miscellaneous	5,003	5,635	60,566	50,632	60,000	566	100.94%
Restore Service Fee	5,077	10,535	94,329	65,759	90,000	4,329	104.81%
Sewer Tap	-	-	-	-	2,000	(2,000)	0.00%
Water Impact Fees	132,000	249,300	1,716,800	3,611,380	1,500,000	216,800	114.45%
Sewer Impact Fees	63,450	107,100	728,572	1,717,670	1,000,000	(271,428)	72.86%
Pretreatment Fees	-	9,400	-	212,476	60,000	(60,000)	0.00%
Other Income	20,645	6,185	364,545	267,212	189,123	175,422	192.76%
Contribution	-	-	-	-	-	-	0.00%
Total Revenues	\$ 4,624,218	\$ 4,839,886	\$ 36,784,729	\$ 39,586,328	\$ 44,013,662	\$ (7,228,933)	83.58%
OPERATING EXPENSES:							
Administration	225,767	90,353	1,369,995	1,082,332	1,461,964	91,969	93.71%
Billing And Collection	48,752	66,265	712,384	720,432	962,163	249,779	74.04%
Meter Reading/Repairs	79,586	83,117	1,061,373	914,675	1,353,077	291,704	78.44%
Water Distribution	100,529	76,939	1,085,564	833,467	1,268,421	182,857	85.58%
Wastewater Collection	883,834	765,437	9,612,281	7,917,515	10,078,605	466,324	95.37%
Water Treatment	925,891	849,635	10,874,360	8,879,963	12,270,853	1,396,493	88.62%
Water Quality	38,573	44,743	502,873	494,273	661,633	158,760	76.00%
Water Demand Management	9,260	9,240	109,730	116,868	164,294	54,564	66.79%
Depreciation	361,931	324,217	3,546,009	3,184,863	-	(3,546,009)	0.00%
Total Operating Expenses	2,674,123	2,309,946	28,874,569	24,144,388	28,221,010	(653,559)	102.32%
OPERATING INCOME (LOSS)	1,950,095	2,529,940	7,910,160	15,441,940	15,792,652	(7,882,492)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(66,707)	(79,837)	(1,076,883)	(1,043,358)	(10,253,965)	9,177,082	10.50%
Interest Revenue	169,702	-	1,264,810	9,616	24,000	1,240,810	5270.04%
Debt Service	(83,438)	(94,241)	(834,375)	(942,408)	(3,070,000)	2,235,625	27.18%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
Net Nonoperating Revenues (Expenses)	19,557	(174,078)	(646,448)	(1,976,150)	(13,347,965)	12,701,517	4.84%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,969,652	2,355,862	7,263,712	13,465,790	2,444,687	4,819,025	297.12%
OPERATING TRANSFERS:							
Transfers In (Out)	-	-	-	-	(2,444,687)	2,444,687	0.00%
Net Operating Transfers	-	-	-	-	(2,444,687)	2,444,687	0.00%
CHANGE IN NET POSITION	1,969,652	2,355,862	7,263,712	13,465,790	-	-	
NET POSITION, BEGINNING	256,073,648	239,441,340	250,779,588	228,331,412			
NET POSITON, ENDING	\$ 258,043,300	\$ 241,797,202	\$ 258,043,300	\$ 241,797,202			

City of Mansfield, Texas

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

Drainage Utility Fund	FY23 MONTH TO DATE	FY22 MONTH TO DATE	FY23 YEAR TO DATE	FY22 YEAR TO DATE	FY23 ORIGINAL BUDGET	FY23 POSITIVE (NEGATIVE) BUDGET	FY23 PERCENT COLLECTED T BUDGET
OPERATING REVENUES:							
Drainage Fee	\$ 232,333	\$ 233,030	\$ 2,361,028	\$ 2,306,236	\$ 2,736,967	(375,939)	86%
Total Operating Revenues	<u>232,333</u>	<u>233,030</u>	<u>2,361,028</u>	<u>2,306,236</u>	<u>2,736,967</u>	<u>(375,939)</u>	
OPERATING EXPENSES:							
Administration & General Maintenance	86,307	127,766	951,487	1,060,005	2,079,024	1,127,537	46%
Depreciation	19,262	18,515	188,634	178,504	-	(188,634)	
Total Operating Expenses	<u>105,569</u>	<u>146,281</u>	<u>1,140,121</u>	<u>1,238,509</u>	<u>2,079,024</u>	<u>938,903</u>	
OPERATING INCOME (LOSS)	126,764	86,749	1,220,907	1,067,727	657,943	562,964	
NONOPERATING REVENUES (EXPENSES):							
Interest Revenue	13,629	-	60,744	1,755	-	(60,744)	
Other Income	-	-	6,003	20,765	-	(6,003)	
Interest and fiscal charges	(4,348)	(5,559)	(48,670)	(60,783)	(182,943)	(134,273)	
Net Nonoperating Revenue	9,281	(5,559)	18,077	(38,263)	(182,943)	(201,020)	
INCOME (LOSS) BEFORE OPERATING TRANSFERS	136,045	81,190	1,238,984	1,029,464	475,000	361,944	
OPERATING TRANSFERS							
Operating Transfers In/(Out)	-	-	-	-	(475,000)	475,000	
Net Operating Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(475,000)</u>	<u>475,000</u>	
CHANGE IN NET POSITION	136,045	81,190	1,238,984	1,029,464			
NET POSITION, BEGINNING	<u>13,877,927</u>	<u>12,399,198</u>	<u>12,774,988</u>	<u>11,450,924</u>			
NET POSITION, ENDING	<u>\$ 14,013,972</u>	<u>\$ 12,480,388</u>	<u>\$ 14,013,972</u>	<u>\$ 12,480,388</u>			

City of Mansfield, Texas

Statement of Activities - Budget and Actual
For the Month and Nine Months Ended July 31, 2023 and 2022 (Unaudited)

Mansfield Parks Facility Development Corporation	FY23 MONTH TO DATE	FY22 MONTH TO DATE	FY23 YEAR TO DATE	FY22 YEAR TO DATE	FY23 ORIGINAL BUDGET	FY23 POSITIVE (NEGATIVE) BUDGET	FY23 PERCENT COLLECTED TO BUDGET
REVENUES:							
Sales Tax Revenue	\$ 521,176	\$ 486,580	\$ 4,699,736	\$ 4,659,893	\$ 5,860,790	\$ (1,161,054)	80.19%
Contributions	250	-	290	3,121	2,500	(2,210)	11.60%
Interest Earnings	41,808	-	264,146	4,665	1,000	263,146	26414.60%
Other Income	11,081	-	18,773	3,143	300	18,473	6257.67%
MAC Revenue	112,406	113,069	713,299	2,204,159	2,212,200	(1,498,901)	32.24%
Lease Royalties	28,280	22,914	1,625,721	175,930	125,000	1,500,721	1300.58%
Park Land Dedication Revenue	214,300	36,250	874,550	1,048,550	-	874,550	0.00%
Total Revenues	929,301	658,813	8,196,515	8,099,461	8,201,790	(5,275)	99.94%
EXPENDITURES:							
Administration	101,080	198,433	1,040,633	1,756,418	1,978,145	937,512	52.61%
Field Operations	102,104	59,935	803,375	597,866	895,287	91,912	89.73%
Community Park Operations	89,653	96,681	844,641	886,979	1,273,434	428,793	66.33%
Nature Education Operations	16,658	15,192	155,387	100,720	244,876	89,489	63.46%
Recreational Center	103,735	117,996	774,019	748,826	1,064,473	290,454	72.71%
Neighborhood Park Operations	66,572	20,167	363,279	181,575	486,756	123,477	74.63%
Quadrants	-	-	301,500	282,000	-	(301,500)	0.00%
Non-Departmental	203,678	13,135	808,095	143,802	2,579,951	1,771,856	31.32%
Total Expenditures	683,480	521,539	5,090,929	4,698,186	8,522,922	3,431,993	59.73%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	245,821	137,274	3,105,586	3,401,275	(321,132)	3,426,718	-967.07%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In	-	-	-	5,223	321,132	(321,132)	0.00%
Operating Transfers (Out)	-	-	-	(2,213,222)	-	-	0.00%
Cash Reserves	-	-	-	-	-	-	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%
Premium on Bonds issued	-	-	-	-	-	-	0.00%
Discounts on Bond issued	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	-	-	(2,207,999)	321,132	(321,132)	0.00%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	245,821	137,274	3,105,586	1,193,276			
FUND BALANCE, BEGINNING	15,081,869	10,832,669	12,222,104	9,776,667			
FUND BALANCE, ENDING	\$ 15,327,690	\$ 10,969,943	\$ 15,327,690	\$ 10,969,943			

City of Mansfield, Texas

**Statement of Activites - Budget and Actual
For the Month and Ten Months Ended July 31, 2023 and 2022 (Unaudited)**

Mansfield Parks Facility Development Corp. Debt Service	FY23 MONTH TO DATE	FY22 MONTH TO DATE	FY23 YEAR TO DATE	FY22 YEAR TO DATE	FY23 ORIGINAL BUDGET	FY23 POSITIVE (NEGATIVE) BUDGET	FY23 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 263,153	\$ 263,155	\$ 2,631,539	\$ 2,631,551	\$ 3,157,847	\$ (526,308)	83.33%
Other Income	-	-	-	-	-	-	0.00%
Total Revenues	<u>263,153</u>	<u>263,155</u>	<u>2,631,539</u>	<u>2,631,551</u>	<u>3,157,847</u>	<u>(526,308)</u>	<u>83.33%</u>
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	-	-	-	-	1,965,000	1,965,000	0.00%
Interest And Fiscal Charges	2,561,423	-	3,164,338	630,172	1,192,847	(1,971,491)	265.28%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	<u>2,561,423</u>	<u>-</u>	<u>3,164,338</u>	<u>630,172</u>	<u>3,157,847</u>	<u>(6,491)</u>	<u>100.21%</u>
Excess Of Revenues Over (Under) Expenditures	(2,298,270)	263,155	(532,799)	2,001,379			
<u>OTHER FINANCING SOURCES (USES):</u>							
Bond Proceeds	-	-	-	-			
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>			
FUND BALANCE, BEGINNING	<u>2,280,887</u>	<u>2,259,885</u>	<u>515,416</u>	<u>521,661</u>			
FUND BALANCE, ENDING	<u>\$ (17,383)</u>	<u>\$ 2,523,040</u>	<u>\$ (17,383)</u>	<u>\$ 2,523,040</u>			

City of Mansfield, Texas

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

Mansfield Economic Development Corporation					FY23		FY23
	FY23 MONTH TO DATE	FY22 MONTH TO DATE	FY23 YEAR TO DATE	FY22 YEAR TO DATE	FY23 ORIGINAL BUDGET	POSITIVE (NEGATIVE) BUDGET	PERCENT COLLECTED BUDGET
OPERATING REVENUES:							
Sales Tax Revenue	\$ 784,697	\$ 752,781	\$ 7,330,486	\$ 7,306,897	\$ 9,018,637	\$ (1,688,151)	81%
Miscellaneous	2,798	-	16,022	10,608	-	-	
Total Operating Revenues	<u>787,495</u>	<u>752,781</u>	<u>7,346,508</u>	<u>7,317,505</u>	<u>9,018,637</u>	<u>(1,688,151)</u>	<u>81%</u>
OPERATING EXPENDITURES:							
Administration	81,662	75,782	1,239,704	892,955	1,536,434	296,730	81%
Promotions	17,408	10,656	140,472	161,137	238,100	97,628	59%
Retention	-	-	-	75	-	-	0%
Development Plan	-	-	53	3,219	12,000	11,947	0%
Projects	134,592	278	611,673	1,431,118	4,172,861	3,561,188	15%
Non-Departmental	1,998	-	49,152	44,740	17,974	(31,178)	273%
Total Operating Expenditures	<u>235,660</u>	<u>86,716</u>	<u>2,041,054</u>	<u>2,533,244</u>	<u>5,977,369</u>	<u>3,936,315</u>	<u>34%</u>
OPERATING INCOME	551,835	666,065	5,305,454	4,784,261	3,041,268	2,248,164	174%
NONOPERATING REVENUES (EXPENSES):							
Interest Revenue	65,977	-	390,219	8,572	15,000	375,219	2601%
Gain or (loss) on sale of property	-	-	388,612	-	-	388,612	
Bonds issued	-	-	-	-	-	-	
Premiums on bonds issued	-	-	-	-	-	-	
Discounts on bonds issued	-	-	-	-	-	-	
Amortization	-	-	-	-	-	-	
Interest and fiscal charges	<u>(2,279,424)</u>	<u>-</u>	<u>(2,656,622)</u>	<u>(405,428)</u>	<u>(2,633,848)</u>	<u>(22,774)</u>	<u>101%</u>
Total Nonoperating Revenue	<u>(2,213,447)</u>	<u>-</u>	<u>(1,877,791)</u>	<u>(396,856)</u>	<u>(2,618,848)</u>	<u>741,057</u>	<u>72%</u>
INCOME BEFORE OPERATING TRANSFERS	<u>(1,661,612)</u>	<u>666,065</u>	<u>3,427,663</u>	<u>4,387,405</u>	<u>422,420</u>	<u>2,989,221</u>	<u>811%</u>
OPERATING TRANSFERS: Operating Transfers In (Out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(422,420)</u>	<u>422,420</u>	<u>0%</u>
CHANGE IN NET ASSETS	(1,661,612)	666,065	3,427,663	4,387,405			
NET ASSETS, BEGINNING	17,884,185	13,547,169	12,794,910	9,825,829			
NET ASSETS, PROJECTS	<u>-</u> *	<u>-</u>	<u>-</u> *	<u>-</u>			
NET ASSETS, ENDING	<u>\$ 16,222,573</u>	<u>\$ 14,213,234</u>	<u>\$ 16,222,573</u>	<u>\$ 14,213,234</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 Ten Months Ended July 31, 2023 and 2022 (Unaudited)**

Hotel/Motel Occupancy Tax Fund	FY23 MONTH TO DATE	FY22 MONTH TO DATE	FY23 YEAR TO DATE	FY22 YEAR TO DATE	FY23 ORIGINAL BUDGET	FY23 POSITIVE (NEGATIVE) BUDGET	FY23 PERCENT COLLECTED TO BUDGET
REVENUES:							
Hotel Occupancy Tax	\$ 85,978	\$ 89,495	\$ 749,371	\$ 695,887	\$ 956,000	\$ (206,629)	78.39%
Rental of Facilities	-	793	10,590	19,033	-	10,590	0.00%
Interest Income	2,632		21,754	1,027	-	21,754	-
Total Revenues	88,610	90,288	781,715	715,947	956,000	(174,285)	81.77%
EXPENDITURES:							
Mansfield Historical Society	-	-	-	-	250,000	250,000	0.00%
The LOT	-	-	2,400	-	150,000	147,600	1.60%
Discover Historic Mansfield - Farr Best Concerts	34	774	4,346	3,685	-	(4,346)	0.00%
Mansfield Tourism	27,030	21,708	320,979	308,100	425,700	104,721	75.40%
Pickled Mansfield Society	-	-	73,200	119,256	73,200	-	100.00%
Mansfield Commission for the Arts	500	500	151,915	46,908	47,100	(104,815)	322.54%
Wayfinding Program	-	-	-	4,844	-	-	0.00%
Championship Basketball Reserve	-	-	10,000	5,000	10,000	-	100.00%
	-	-	7,500	8,000	-	(7,500)	0.00%
Total Expenditures	27,564	22,982	570,340	495,793	956,000	385,660	59.66%
Revenues / (Expenditures)	61,046	67,306	211,375	220,154	-	211,375	
FUND BALANCE, BEGINNING	2,110,376	1,645,724	1,960,047	1,492,876			
FUND BALANCE, ENDING	\$ 2,171,422	\$ 1,713,030	\$ 2,171,422	\$ 1,713,030			

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 7/31/2023

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	5.325	5,058,888.00	5,058,888.00	5,058,888.00	5,058,888.00	N/A	1		2.90
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.299	8,366,249.07	8,366,249.07	8,366,249.07	8,366,249.07	N/A	1		4.80
Nations Funds MM	MF0008	Money Market	10/25/1999	5.034	4,330,027.78	4,330,027.78	4,330,027.78	4,330,027.78	N/A	1		2.49
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.115	8,873,236.63	8,873,236.63	8,873,236.63	8,873,236.63	N/A	1		5.09
Sub Total / Average 1001 - General Fund				5.199	26,628,401.48	26,628,401.48	26,628,401.48	26,628,401.48		1	0.00	15.29
2003 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	5.034	27,629.45	27,629.45	27,629.45	27,629.45	N/A	1		0.02
Sub Total / Average 2003 - Tree Mitigation				5.034	27,629.45	27,629.45	27,629.45	27,629.45		1	0.00	0.02
2006 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	5.115	608,781.26	608,781.26	608,781.26	608,781.26	N/A	1		0.35
Sub Total / Average 2006 - Hotel				5.115	608,781.26	608,781.26	608,781.26	608,781.26		1	0.00	0.35
2104 - ARPA												
CLASS LGIP	CLASS-SLFRF	Local Government Investment Pool	5/27/2021	5.325	1,793,886.96	1,793,886.96	1,793,886.96	1,793,886.96	N/A	1		1.03
Sub Total / Average 2104 - ARPA				5.325	1,793,886.96	1,793,886.96	1,793,886.96	1,793,886.96		1	0.00	1.03
2301 - Mansfield Parks 1/2 Sales Tax												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.325	1,011,777.60	1,011,777.60	1,011,777.60	1,011,777.60	N/A	1		0.58
Nations Funds MM	MF0008	Money Market	10/25/1999	5.034	2,380,952.13	2,380,952.13	2,380,952.13	2,380,952.13	N/A	1		1.37
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.115	2,549,038.89	2,549,038.89	2,549,038.89	2,549,038.89	N/A	1		1.46
Sub Total / Average 2301 - Mansfield Parks 1/2 Sales Tax				5.118	5,941,768.62	5,941,768.62	5,941,768.62	5,941,768.62		1	0.00	3.41
2302 - Mansfield Parks Land Dedication												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.325	2,023,555.20	2,023,555.20	2,023,555.20	2,023,555.20	N/A	1		1.16

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
Nations Funds MM	MF0008	Money Market	10/25/1999	5.034	630,272.73	630,272.73	630,272.73	630,272.73	N/A	1		0.36
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.115	1,110,085.67	1,110,085.67	1,110,085.67	1,110,085.67	N/A	1		0.64
Sub Total / Average 2302 - Mansfield Parks Land Dedication				5.214	3,763,913.60	3,763,913.60	3,763,913.60	3,763,913.60		1	0.00	2.16
3001 - Equipment Replacement												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	5.115	5,049.51	5,049.51	5,049.51	5,049.51	N/A	1		0.00
Sub Total / Average 3001 - Equipment Replacement				5.115	5,049.51	5,049.51	5,049.51	5,049.51		1	0.00	0.00
3201 - Street Construction												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.325	2,023,555.20	2,023,555.20	2,023,555.20	2,023,555.20	N/A	1		1.16
Nations Funds MM	MF0008	Money Market	10/25/1999	5.034	3,491,990.33	3,491,990.33	3,491,990.33	3,491,990.33	N/A	1		2.01
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.115	2,042,004.89	2,042,004.89	2,042,004.89	2,042,004.89	N/A	1		1.17
Sub Total / Average 3201 - Street Construction				5.133	7,557,550.42	7,557,550.42	7,557,550.42	7,557,550.42		1	0.00	4.34
3208 - Street Construction 2012 Issue												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.115	1,582,620.93	1,582,620.93	1,582,620.93	1,582,620.93	N/A	1		0.91
Sub Total / Average 3208 - Street Construction 2012 Issue				5.115	1,582,620.93	1,582,620.93	1,582,620.93	1,582,620.93		1	0.00	0.91
3212 - 2016 Streets Construction												
Nations Funds MM	MF0008	Money Market	8/1/2016	5.034	1,601,977.54	1,601,977.54	1,601,977.54	1,601,977.54	N/A	1		0.92
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	5.115	1,014,772.06	1,014,772.06	1,014,772.06	1,014,772.06	N/A	1		0.58
Sub Total / Average 3212 - 2016 Streets Construction				5.065	2,616,749.60	2,616,749.60	2,616,749.60	2,616,749.60		1	0.00	1.50
3213 - 2017 Streets Construction												
Nations Funds MM	MF0008	Money Market	12/1/2017	5.034	26,966.97	26,966.97	26,966.97	26,966.97	N/A	1		0.02
TexStar LGIP	TEXSTAR	Local Government Investment Pool	12/31/2017	5.115	3,586,697.75	3,586,697.75	3,586,697.75	3,586,697.75	N/A	1		2.06
Sub Total / Average 3213 - 2017 Streets Construction				5.114	3,613,664.72	3,613,664.72	3,613,664.72	3,613,664.72		1	0.00	2.07
3218 Issue 2022A - Streets												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.299	18,110,142.57	18,110,142.57	18,110,142.57	18,110,142.57	N/A	1		10.40

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
Sub Total / Average 3218 Issue 2022A - Streets				5.299	18,110,142.57	18,110,142.57	18,110,142.57	18,110,142.57		1	0.00	10.40
3401 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.115	83,084.11	83,084.11	83,084.11	83,084.11	N/A	1		0.05
Sub Total / Average 3401 - Building Construction				5.115	83,084.11	83,084.11	83,084.11	83,084.11		1	0.00	0.05
3404 - Library Expansion												
Nations Funds MM	MF0008	Money Market	8/1/2016	5.034	1,678,522.52	1,678,522.52	1,678,522.52	1,678,522.52	N/A	1		0.96
Sub Total / Average 3404 - Library Expansion				5.034	1,678,522.52	1,678,522.52	1,678,522.52	1,678,522.52		1	0.00	0.96
3410 - PD Headquarters												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.299	34,493,643.26	34,493,643.26	34,493,643.26	34,493,643.26	N/A	1		19.81
Sub Total / Average 3410 - PD Headquarters				5.299	34,493,643.26	34,493,643.26	34,493,643.26	34,493,643.26		1	0.00	19.81
3412 - ACO/Service Center												
LOGIC LGIP	LOGIC-CO2022A	Local Government Investment Pool	12/15/2022	5.299	1,031,446.79	1,031,446.79	1,031,446.79	1,031,446.79	N/A	1		0.59
Sub Total / Average 3412 - ACO/Service Center				5.299	1,031,446.79	1,031,446.79	1,031,446.79	1,031,446.79		1	0.00	0.59
3608 - LINEAR PARK TRAIL												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.325	2,023,555.20	2,023,555.20	2,023,555.20	2,023,555.20	N/A	1		1.16
Sub Total / Average 3608 - LINEAR PARK TRAIL				5.325	2,023,555.20	2,023,555.20	2,023,555.20	2,023,555.20		1	0.00	1.16
3901 - TIF												
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.299	3,137,343.41	3,137,343.41	3,137,343.41	3,137,343.41	N/A	1		1.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.115	1,549,150.55	1,549,150.55	1,549,150.55	1,549,150.55	N/A	1		0.89
Sub Total / Average 3901 - TIF				5.238	4,686,493.96	4,686,493.96	4,686,493.96	4,686,493.96		1	0.00	2.69
4001 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	5.034	462,811.64	462,811.64	462,811.64	462,811.64	N/A	1		0.27
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.115	56,207.11	56,207.11	56,207.11	56,207.11	N/A	1		0.03
Sub Total / Average 4001 - Debt Services				5.042	519,018.75	519,018.75	519,018.75	519,018.75		1	0.00	0.30
4501 - Economic Development												

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.325	6,070,665.62	6,070,665.62	6,070,665.62	6,070,665.62	N/A	1		3.49
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.299	4,183,124.52	4,183,124.52	4,183,124.52	4,183,124.52	N/A	1		2.40
Nations Funds MM	MF0008	Money Market	10/25/1999	5.034	158,086.25	158,086.25	158,086.25	158,086.25	N/A	1		0.09
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.115	869,455.61	869,455.61	869,455.61	869,455.61	N/A	1		0.50
Sub Total / Average 4501 - Economic Development				5.295	11,281,332.00	11,281,332.00	11,281,332.00	11,281,332.00		1	0.00	6.48
4502 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.115	241,705.38	241,705.38	241,705.38	241,705.38	N/A	1		0.14
Sub Total / Average 4502 - MEDC I&S Fund				5.115	241,705.38	241,705.38	241,705.38	241,705.38		1	0.00	0.14
4506 - MEDC Construction												
Nations Funds MM	MF0008	Money Market	7/2/2018	5.034	1,662,059.53	1,662,059.53	1,662,059.53	1,662,059.53	N/A	1		0.95
TexStar LGIP	TEXSTAR	Local Government Investment Pool	7/31/2018	5.115	1,762,356.32	1,762,356.32	1,762,356.32	1,762,356.32	N/A	1		1.01
Sub Total / Average 4506 - MEDC Construction				5.075	3,424,415.85	3,424,415.85	3,424,415.85	3,424,415.85		1	0.00	1.97
5101 - Drainage Utility Fund												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.325	2,023,555.20	2,023,555.20	2,023,555.20	2,023,555.20	N/A	1		1.16
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.115	1,040,725.55	1,040,725.55	1,040,725.55	1,040,725.55	N/A	1		0.60
Sub Total / Average 5101 - Drainage Utility Fund				5.253	3,064,280.75	3,064,280.75	3,064,280.75	3,064,280.75		1	0.00	1.76
5201 - Water & Sewer												
CLASS LGIP	CLASS-GENOP	Local Government Investment Pool	5/11/2023	5.325	5,058,888.00	5,058,888.00	5,058,888.00	5,058,888.00	N/A	1		2.90
LOGIC LGIP	LOGIC	Local Government Investment Pool	5/28/2022	5.299	5,228,905.65	5,228,905.65	5,228,905.65	5,228,905.65	N/A	1		3.00
Nations Funds MM	MF0008	Money Market	10/25/1999	5.034	5,062,289.79	5,062,289.79	5,062,289.79	5,062,289.79	N/A	1		2.91
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.115	11,772,056.25	11,772,056.25	11,772,056.25	11,772,056.25	N/A	1		6.76
Sub Total / Average 5201 - Water & Sewer				5.174	27,122,139.69	27,122,139.69	27,122,139.69	27,122,139.69		1	0.00	15.57
5211 - Revenue Bond Reserve												
Nations Funds MM	MF0008	Money Market	4/11/2012	5.034	3,125,651.03	3,125,651.03	3,125,651.03	3,125,651.03	N/A	1		1.79
Sub Total / Average 5211				5.034	3,125,651.03	3,125,651.03	3,125,651.03	3,125,651.03		1	0.00	1.79

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
- Revenue Bond Reserve												
5220 - Utility Construction Fund 28												
Nations Funds MM	MF0008	Money Market	10/25/1999	5.034	1,513,854.78	1,513,854.78	1,513,854.78	1,513,854.78	N/A	1		0.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	5.115	7,620,783.08	7,620,783.08	7,620,783.08	7,620,783.08	N/A	1		4.38
Sub Total / Average 5220 - Utility Construction Fund 28				5.101	9,134,637.86	9,134,637.86	9,134,637.86	9,134,637.86		1	0.00	5.24
Total / Average				5.214	174,160,086.27	174,160,086.27	174,160,086.27	174,160,086.27		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 7/31/2023

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	5.325	5,058,888.00	5,058,888.00	5,058,888.00	5,058,888.00	N/A	1		2.90	5201 - Water & Sewer
CLASS LGIP	CLASS-GENOP	5/11/2023	5.325	2,023,555.20	2,023,555.20	2,023,555.20	2,023,555.20	N/A	1		1.16	3201 - Street Construction
CLASS LGIP	CLASS-GENOP	5/11/2023	5.325	5,058,888.00	5,058,888.00	5,058,888.00	5,058,888.00	N/A	1		2.90	1001 - General Fund
CLASS LGIP	CLASS-GENOP	5/11/2023	5.325	6,070,665.62	6,070,665.62	6,070,665.62	6,070,665.62	N/A	1		3.49	4501 - Economic Development
CLASS LGIP	CLASS-GENOP	5/11/2023	5.325	2,023,555.20	2,023,555.20	2,023,555.20	2,023,555.20	N/A	1		1.16	2302 - Mansfield Parks Land Dedication
CLASS LGIP	CLASS-GENOP	5/11/2023	5.325	2,023,555.20	2,023,555.20	2,023,555.20	2,023,555.20	N/A	1		1.16	5101 - Drainage Utility Fund
CLASS LGIP	CLASS-GENOP	5/11/2023	5.325	2,023,555.20	2,023,555.20	2,023,555.20	2,023,555.20	N/A	1		1.16	3608 - LINEAR PARK TRAIL
CLASS LGIP	CLASS-GENOP	5/11/2023	5.325	1,011,777.60	1,011,777.60	1,011,777.60	1,011,777.60	N/A	1		0.58	2301 - Mansfield Parks 1/2 Sales Tax
CLASS LGIP	CLASS-SLFRF	5/27/2021	5.325	1,793,886.96	1,793,886.96	1,793,886.96	1,793,886.96	N/A	1		1.03	2104 - ARPA
Sub Total / Average CLASS			5.325	27,088,326.98	27,088,326.98	27,088,326.98	27,088,326.98		1	0.00	15.55	
LOGIC												
LOGIC LGIP	LOGIC	5/28/2022	5.299	5,228,905.65	5,228,905.65	5,228,905.65	5,228,905.65	N/A	1		3.00	5201 - Water & Sewer
LOGIC LGIP	LOGIC	5/28/2022	5.299	8,366,249.07	8,366,249.07	8,366,249.07	8,366,249.07	N/A	1		4.80	1001 - General Fund
LOGIC LGIP	LOGIC	5/28/2022	5.299	4,183,124.52	4,183,124.52	4,183,124.52	4,183,124.52	N/A	1		2.40	4501 - Economic Development
LOGIC LGIP	LOGIC	5/28/2022	5.299	3,137,343.41	3,137,343.41	3,137,343.41	3,137,343.41	N/A	1		1.80	3901 - TIF
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.299	18,110,142.57	18,110,142.57	18,110,142.57	18,110,142.57	N/A	1		10.40	3218 Issue 2022A - Streets
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.299	34,493,643.26	34,493,643.26	34,493,643.26	34,493,643.26	N/A	1		19.81	3410 - PD Headquarters
LOGIC LGIP	LOGIC-CO2022A	12/15/2022	5.299	1,031,446.79	1,031,446.79	1,031,446.79	1,031,446.79	N/A	1		0.59	3412 - ACO/Service Center
Sub Total / Average LOGIC			5.299	74,550,855.27	74,550,855.27	74,550,855.27	74,550,855.27		1	0.00	42.81	
Nations Funds												
Nations Funds MM	MF0008	10/25/1999	5.034	5,062,289.79	5,062,289.79	5,062,289.79	5,062,289.79	N/A	1		2.91	5201 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	5.034	3,491,990.33	3,491,990.33	3,491,990.33	3,491,990.33	N/A	1		2.01	3201 - Street Construction
Nations Funds MM	MF0008	10/25/1999	5.034	4,330,027.78	4,330,027.78	4,330,027.78	4,330,027.78	N/A	1		2.49	1001 - General Fund
Nations Funds MM	MF0008	10/25/1999	5.034	158,086.25	158,086.25	158,086.25	158,086.25	N/A	1		0.09	4501 - Economic Development

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
Nations Funds MM	MF0008	10/25/1999	5.034	1,513,854.78	1,513,854.78	1,513,854.78	1,513,854.78	N/A	1		0.87	5220 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	5.034	27,629.45	27,629.45	27,629.45	27,629.45	N/A	1		0.02	2003 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	5.034	462,811.64	462,811.64	462,811.64	462,811.64	N/A	1		0.27	4001 - Debt Services
Nations Funds MM	MF0008	10/25/1999	5.034	630,272.73	630,272.73	630,272.73	630,272.73	N/A	1		0.36	2302 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	5.034	2,380,952.13	2,380,952.13	2,380,952.13	2,380,952.13	N/A	1		1.37	2301 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	4/11/2012	5.034	3,125,651.03	3,125,651.03	3,125,651.03	3,125,651.03	N/A	1		1.79	5211 - Revenue Bond Reserve
Nations Funds MM	MF0008	8/1/2016	5.034	1,678,522.52	1,678,522.52	1,678,522.52	1,678,522.52	N/A	1		0.96	3404 - Library Expansion
Nations Funds MM	MF0008	8/1/2016	5.034	1,601,977.54	1,601,977.54	1,601,977.54	1,601,977.54	N/A	1		0.92	3212 - 2016 Streets Construction
Nations Funds MM	MF0008	12/1/2017	5.034	26,966.97	26,966.97	26,966.97	26,966.97	N/A	1		0.02	3213 - 2017 Streets Construction
Nations Funds MM	MF0008	7/2/2018	5.034	1,662,059.53	1,662,059.53	1,662,059.53	1,662,059.53	N/A	1		0.95	4506 - MEDC Construction
Sub Total / Average Nations Funds			5.034	26,153,092.47	26,153,092.47	26,153,092.47	26,153,092.47		1	0.00	15.02	

TexStar

TexStar LGIP	TEXSTAR	11/2/2012	5.115	241,705.38	241,705.38	241,705.38	241,705.38	N/A	1		0.14	4502 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.115	11,772,056.25	11,772,056.25	11,772,056.25	11,772,056.25	N/A	1		6.76	5201 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	5.115	83,084.11	83,084.11	83,084.11	83,084.11	N/A	1		0.05	3401 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	5.115	2,042,004.89	2,042,004.89	2,042,004.89	2,042,004.89	N/A	1		1.17	3201 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	5.115	8,873,236.63	8,873,236.63	8,873,236.63	8,873,236.63	N/A	1		5.09	1001 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.115	869,455.61	869,455.61	869,455.61	869,455.61	N/A	1		0.50	4501 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	5.115	7,620,783.08	7,620,783.08	7,620,783.08	7,620,783.08	N/A	1		4.38	5220 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	11/2/2012	5.115	1,549,150.55	1,549,150.55	1,549,150.55	1,549,150.55	N/A	1		0.89	3901 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	5.115	56,207.11	56,207.11	56,207.11	56,207.11	N/A	1		0.03	4001 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	5.115	1,110,085.67	1,110,085.67	1,110,085.67	1,110,085.67	N/A	1		0.64	2302 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	5.115	1,040,725.55	1,040,725.55	1,040,725.55	1,040,725.55	N/A	1		0.60	5101 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	5.115	2,549,038.89	2,549,038.89	2,549,038.89	2,549,038.89	N/A	1		1.46	2301 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	5.115	1,582,620.93	1,582,620.93	1,582,620.93	1,582,620.93	N/A	1		0.91	3208 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	1/8/2014	5.115	5,049.51	5,049.51	5,049.51	5,049.51	N/A	1		0.00	3001 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/30/2014	5.115	608,781.26	608,781.26	608,781.26	608,781.26	N/A	1		0.35	2006 - Hotel

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
TexStar LGIP	TEXSTAR	8/31/2016	5.115	1,014,772.06	1,014,772.06	1,014,772.06	1,014,772.06	N/A	1		0.58	3212 - 2016 Streets Construction
TexStar LGIP	TEXSTAR	12/31/2017	5.115	3,586,697.75	3,586,697.75	3,586,697.75	3,586,697.75	N/A	1		2.06	3213 - 2017 Streets Construction
TexStar LGIP	TEXSTAR	7/31/2018	5.115	1,762,356.32	1,762,356.32	1,762,356.32	1,762,356.32	N/A	1		1.01	4506 - MEDC Construction
Sub Total / Average TexStar			5.115	46,367,811.55	46,367,811.55	46,367,811.55	46,367,811.55		1	0.00	26.62	
Total / Average			5.214	174,160,086.27	174,160,086.27	174,160,086.27	174,160,086.27		1	0.00	100	

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

FISCAL YEAR 2023

CITYWIDE SALES TAX (\$0.02)

Collections by Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
November	\$ 3,270,780	\$ 3,471,548	\$ 200,768	6.14%
December	\$ 2,682,870	\$ 3,453,084	\$ 770,214	28.71%
January	\$ 2,867,168	\$ 3,074,428	\$ 207,260	7.23%
February	\$ 3,684,256	\$ 4,146,610	\$ 462,354	12.55%
March	\$ 2,562,522	\$ 2,885,196	\$ 322,674	12.59%
April	\$ 2,256,496	\$ 2,757,196	\$ 500,700	22.19%
May	\$ 3,416,868	\$ 3,581,940	\$ 165,072	4.83%
June	\$ 2,785,614	\$ 2,813,150	\$ 27,536	0.99%
July	\$ 3,005,849	\$ 3,138,791	\$ 132,942	4.42%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
October	\$ -	\$ -	\$ -	0.00%
Total	\$ 26,532,423	\$ 29,321,943	\$ 2,789,520	10.51%

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

FISCAL YEAR 2023

GENERAL FUND (\$0.01)

Collections by Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
November	\$ 1,635,390	\$ 1,735,774	\$ 100,384	6.14%
December	\$ 1,341,435	\$ 1,726,542	\$ 385,107	28.71%
January	\$ 1,433,584	\$ 1,537,214	\$ 103,630	7.23%
February	\$ 1,842,128	\$ 2,073,305	\$ 231,177	12.55%
March	\$ 1,281,261	\$ 1,442,598	\$ 161,337	12.59%
April	\$ 1,128,248	\$ 1,378,598	\$ 250,350	22.19%
May	\$ 1,708,434	\$ 1,790,970	\$ 82,536	4.83%
June	\$ 1,392,807	\$ 1,406,575	\$ 13,768	0.99%
July	\$ 1,502,924	\$ 1,569,395	\$ 66,471	4.42%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
October	\$ -	\$ -	\$ -	0.00%
Total	\$ 13,266,211	\$ 14,660,971	\$ 1,394,760	10.51%

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

FISCAL YEAR 2023

MANSFIELD ECONOMIC DEVELOPMENT CORPORATION FUND (\$0.005)

Collections by Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
November	\$ 817,695	\$ 867,887	\$ 50,192	6.14%
December	\$ 670,718	\$ 863,271	\$ 192,554	28.71%
January	\$ 716,792	\$ 768,607	\$ 51,815	7.23%
February	\$ 921,064	\$ 1,036,653	\$ 115,589	12.55%
March	\$ 640,631	\$ 721,299	\$ 80,669	12.59%
April	\$ 564,124	\$ 689,299	\$ 125,175	22.19%
May	\$ 854,217	\$ 895,485	\$ 41,268	4.83%
June	\$ 696,404	\$ 703,288	\$ 6,884	0.99%
July	\$ 751,462	\$ 784,698	\$ 33,235	4.42%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
October	\$ -	\$ -	\$ -	0.00%
Total	\$ 6,633,106	\$ 7,330,486	\$ 697,380	10.51%

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

FISCAL YEAR 2023

MANSFIELD PUBLIC FACILITIES DEVELOPMENT CORPORATION FUND (\$0.005)

Collections by Month	Actual Prior Year	Actual Current Year	Dollar Variance	Percentage Variance
November	\$ 817,695	\$ 867,887	\$ 50,192	6.14%
December	\$ 670,718	\$ 863,271	\$ 192,554	28.71%
January	\$ 716,792	\$ 768,607	\$ 51,815	7.23%
February	\$ 921,064	\$ 1,036,653	\$ 115,589	12.55%
March	\$ 640,631	\$ 721,299	\$ 80,669	12.59%
April	\$ 564,124	\$ 689,299	\$ 125,175	22.19%
May	\$ 854,217	\$ 895,485	\$ 41,268	4.83%
June	\$ 696,404	\$ 703,288	\$ 6,884	0.99%
July	\$ 751,462	\$ 784,698	\$ 33,235	4.42%
August	\$ -	\$ -	\$ -	0.00%
September	\$ -	\$ -	\$ -	0.00%
October	\$ -	\$ -	\$ -	0.00%
Total	\$ 6,633,106	\$ 7,330,486	\$ 697,380	10.51%