

INTERIM DISCUSSION OF THE CITY'S FINANCIAL CONDITION

Statement of Financial Condition

The City of Mansfield, Texas is in solid financial condition as of and through the three months ending April 30, 2021 of the fiscal year ending September 30, 2021.

Significant Financial Activity through the Period

- Capital Improvements –
 - Equipment replaced, \$743,978
 - Streets, \$412,831
 - Fire Station #5 (including land), \$4,768,051, current year - \$2,133,194
 - Man House renovation, \$1,102,029, current year - \$441,621
 - Police Station, \$386,778 , current year - \$385,867
- Authorized Refunding Bonds, \$7,425,000
 - Refunding Water & Sewer GO Bonds, Series 2009
 - Refunding Water & Sewer GO Bonds, Series 2011
 - Saving \$1.3 million over 10 years

General Fund Financial Activity

General fund assets are \$497,982,914, deferred outflows of resources are 18,179,360, liabilities are \$264,754,611; deferred inflows of resources are \$6,359,849 and general fund net position is \$245,047,818. Unassigned reserves and general fund balance was \$41,869,846 as of April 30, 2021.

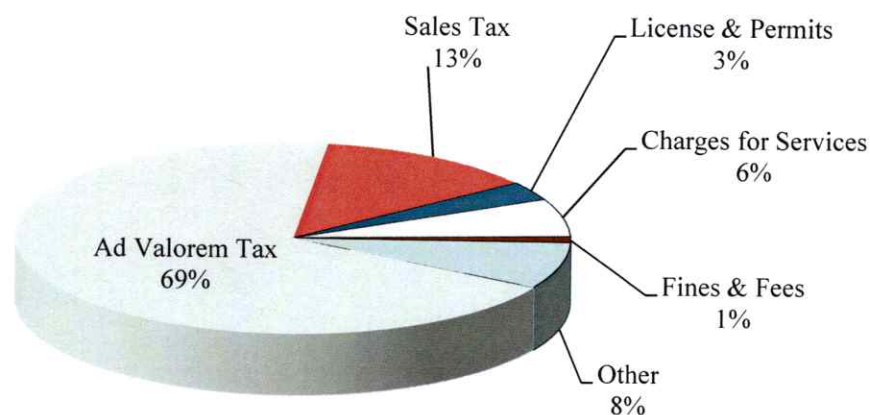
City of Mansfield, Texas interim unaudited financial report for the month and seven (7) month period ended April, 2021

2021

Overall general fund revenue collected as of April 30, 2021 is 84.41% of anticipated collections. Expenditures as of April 30, 2021 are in line with budgeted expectations or 53.58% of the expected expenditures have been spent as of April 30, 2021. As of April 30, 2021 the City's current net assets are at estimated results.

General Fund Revenues

Allocation of Receipts as of April 30, 2021

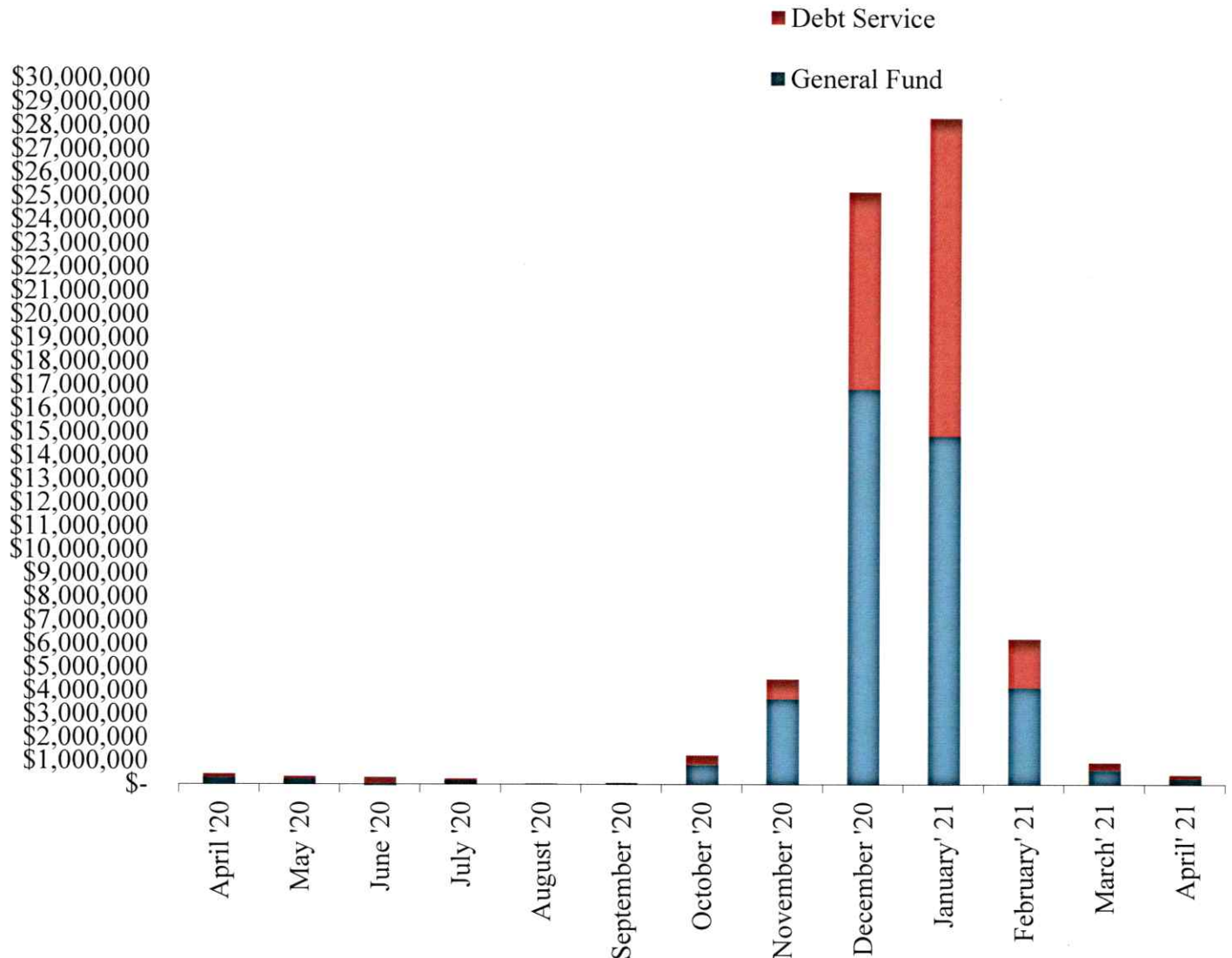


Property Tax Collections

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. Property tax collections through April 30, 2021 are \$39,484,977. Last year's collections were \$39,335,755 for the same period - a 0.38% increase over prior year.

As of April 30, 2021, actual debt service property tax collections were \$17,468,405. For the same period last year, property tax collections were \$17,443,111 – an increase of 0.15%.

Ad Valorem Tax Collections by Month



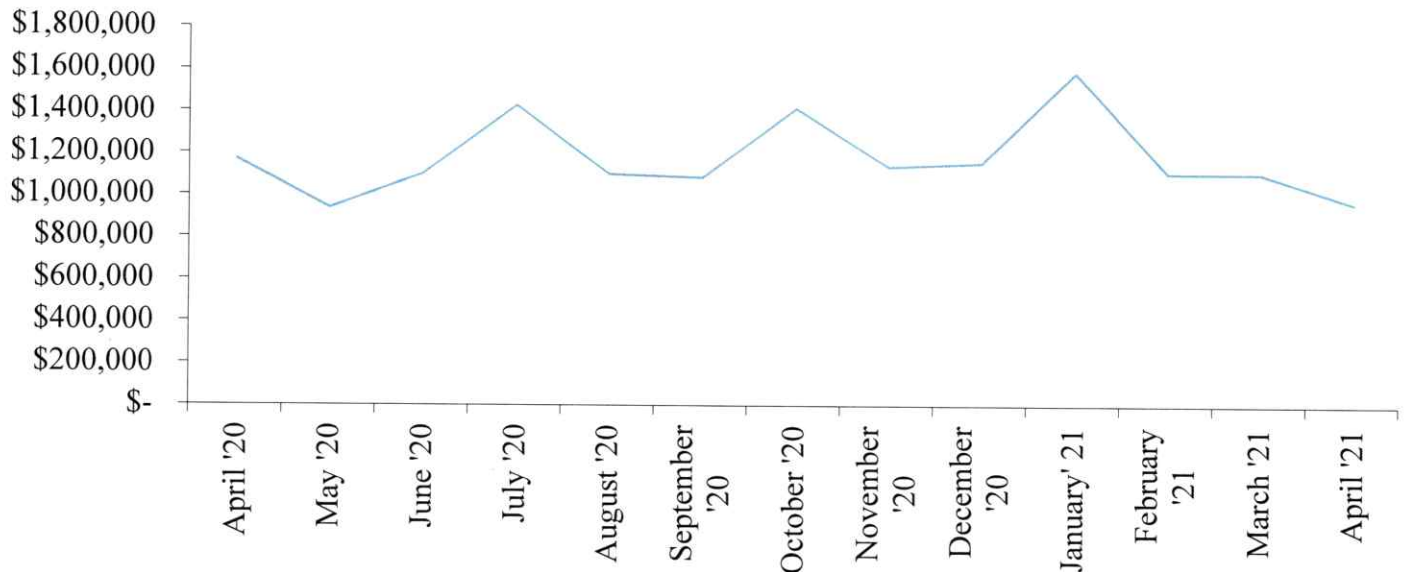
Sales Tax

The City's budgeted sales tax revenue is 19.70% of the total budgeted revenue for the City. Collections for the first seven months amount to 10.83% of total budgeted collections for fiscal 2021. Sales tax per capita is \$178 as budgeted. Sales Tax collections for the period April 1, 2021 through April 30, 2021, total \$1,635,008 as compared to \$1,168,430 for the same period last year. This is an increase of 39.93% over the same period as last year.

City of Mansfield, Texas interim unaudited financial report for the month and seven (7) month period ended April, 2021

2021

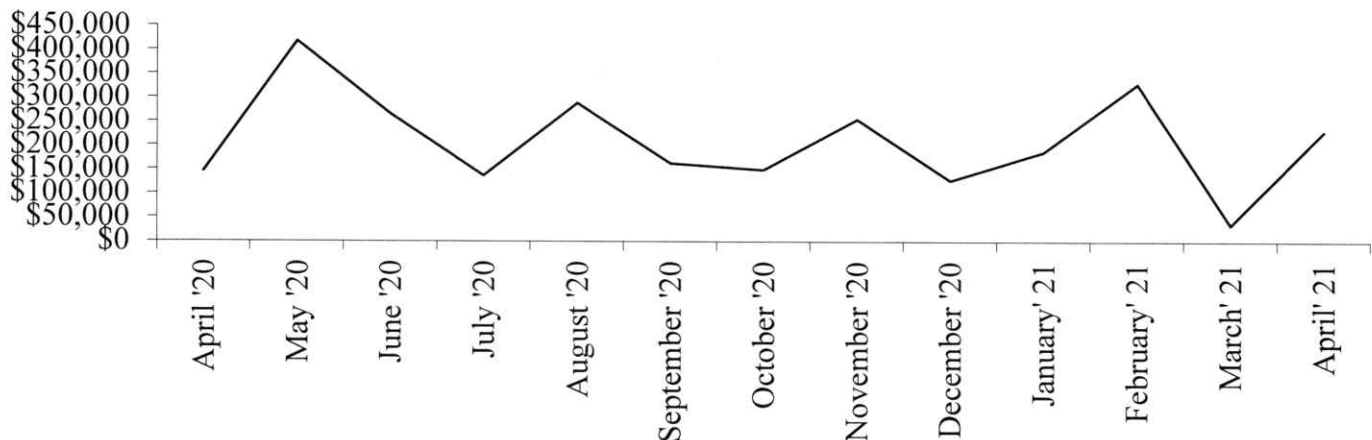
Sales Tax Collections



Building Permits

Building activity has increased in year over year comparisons. Building Permits increased in April 2021 compared to April 2020. Permit revenues for this period compared to the same period last year are \$230,256 and \$141,991 respectively, representing an increase of \$88,265 or 62.16% more than the same period last year. Building activity for the year is above budgeted estimates.

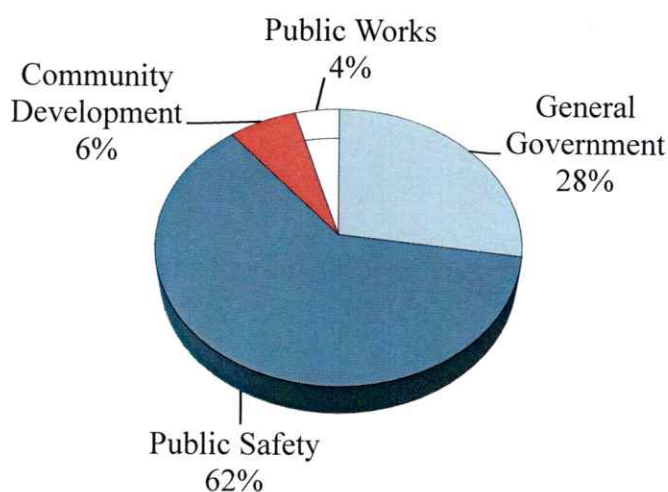
Building Permits Collections by Month



Expenditure/Uses

The City has spent \$36,239,051 of its expected expenditures of \$67,640,387 or 53.58% of the City total operating budget. The majority of the City's General Operating Fund is for the purposes of servicing the needs of the public's safety. Almost \$40,413,201 will be spent on the policing needs and fire needs of the City. Expenditures are at expectations as of April 30, 2021.

Actual Expenses



Water & Sewer Financial Activity

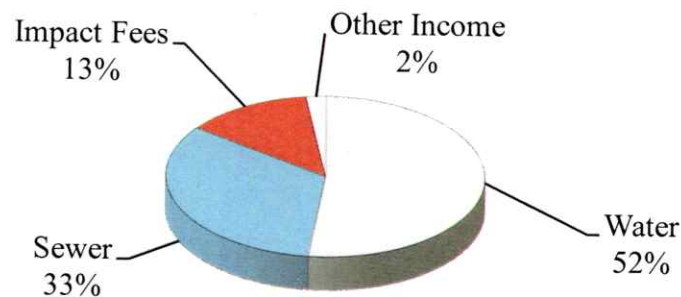
Water & Sewer assets are \$256,462,212, deferred outflows of resources are \$4,292,376 fund liabilities are \$44,877,114; deferred inflows of resources are \$581,712 and fund net position is \$215,295,762. Unassigned reserves are \$23,065,532 as of April 30, 2021.

Operating Revenue is on pace with the budget for this fiscal year. The sale of Water & Sewer alone represents 84.99% of the total revenue collected to date; 12.95% of the Fund's revenue has been collected from impact fees. Currently the Fund has collected 64.10% of its Budgeted Revenue to date or \$23,075,709 of \$36,000,198 in Budgeted Revenue.

City of Mansfield, Texas interim unaudited financial report for the month and seven (7) month period ended April, 2021

2021

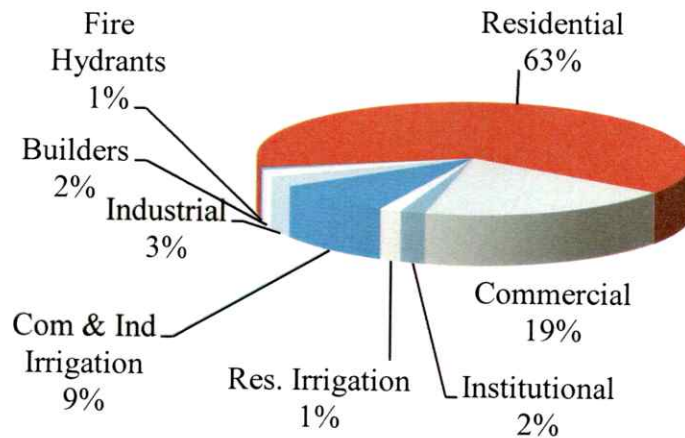
Revenues



Consumption Class	Water Accounts		Consumption ('000)		Avg Consmt Per Acct	
	April '21	April '20	April '21	April '20	April '21	April '20
Residential	20,315	19,670	136,226	103,720	6,706	5,273
Commercial	767	753	41,088	33,675	53,570	44,721
Institutional	157	159	3,987	3,363	25,397	21,149
Residential Irrigation	906	906	3,424	1,266	3,779	1,397
Com & Ind Irrigation	852	790	19,433	9,085	22,809	11,500
Industrial	130	132	6,491	7,852	49,928	59,481
Builders	544	325	4,038	2,385	7,424	7,338
Fire Hydrants	50	51	1,880	1,007	37,600	19,737
Residential Key Branch	6	7	32	40	5,338	5,773
Bulk Untreated Water	4	4	1,498	10	374,500	2,500
Bulk Treated Water	6	6	89,758	73,329	14,959,666	12,221,475
	23,737	22,803	307,856	235,730		

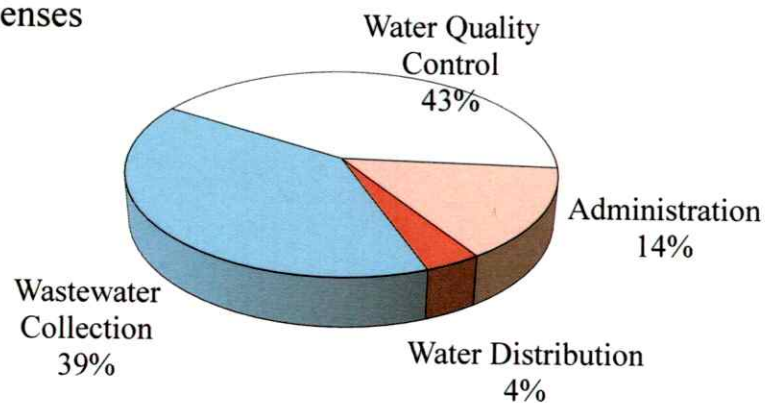
Consumption to date is up over prior year's consumption due to increasing connections. In a year over year comparison, customer accounts have increased by 934 new connections.

Average Consumption Per Account



The Department's expenses are under anticipated levels to date. Note that the overall expenditure activity of the fund (excluding depreciation) indicates 52.05% of the funds have been expended to date. The costs of raw water and sewer treatment are within budgeted estimates.

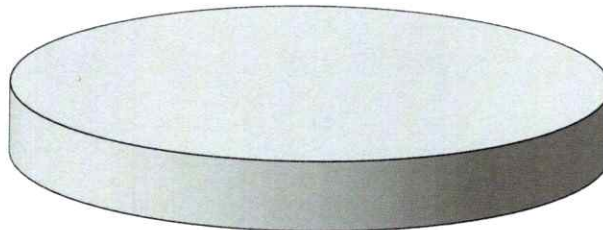
Water & Sewer Expenses



INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended April 30, 2021.

Investment Summary



Money Markets
100%

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GENERAL FUND

The General Fund is used to account for resources traditionally associated with government which are not legally required to be accounted for in another fund.

City of Mansfield, Texas

Comparative Statement of Net Position - General Fund
April 30, 2021 and 2020 (Unaudited)

	Fiscal 2021	Fiscal 2020
<u>ASSETS</u>		
Cash and Investments	\$ 41,923,238	\$ 38,500,612
Receivables:		
Current Year Taxes	1,106,986	156,507
Delinquent Taxes (Net of Allowance of \$656,819)	-	-
Accounts (Net of Allowance of \$240,056)	858,714	2,137,153
Ambulance	1,012,265	1,354,322
Municipal Court	28,122	39,338
Due From Other Funds	-	558,010
Capital Assets (net of accumulated depreciation)	453,053,593 *	434,803,657
Total Assets	\$ 497,982,918	\$ 477,549,599
<u>DEFERRED OUTFLOW OF RESOURCES</u>		
Deferred Pension Contributions	\$ 3,925,423	\$ 3,289,904
Deferred OPEB Contributions	2,145,464	31,975
Deferred Investment Losses	387,125	6,285,867
Deferred Assumption Changes	242,190	48,092
Deferred Actuarial Experience	9,121,809	7,934,328
Deferred Loss on Refunding	2,357,349 *	2,641,100
Total Deferred Outflows of Resources	18,179,360	20,231,266
Total Assets and Deferred Outflows of Resources	516,162,278	497,780,865
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 476,346	\$ 449,296
Accrued Liabilities	435,760	679,544
Deferred Revenue	2,147,373	1,550,167
Noncurrent liabilities:		
Due within one year	15,512,302 *	12,572,026
Due in more than one year	246,182,830 *	214,709,154
Total Liabilities	264,754,611	229,960,187
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Prepaid Rent	1,333,333 *	1,493,333
Deferred Assumption Changes	1,216,897	812,491
Deferred Investment Gains	3,800,551	-
Deferred actuarial experience	-	-
Deferred gain of refunding	9,068 *	-
Total Deferred Inflows of Resources	6,359,849	2,305,824
<u>FUND BALANCES:</u>		
Invested in capital assets, net of related debt	191,358,461 *	207,522,477
Assigned for deferred outflows/inflows	11,819,511	17,925,442
Unassigned	41,869,846	40,066,935
Total Fund Balances	245,047,818	265,514,854
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 516,162,278	\$ 497,780,865

* Current year presentation only, does not include current year depreciation expense.

* Does not conform with Generally Accepted Accounting Principals or Governmental Accounting Standards

*For presentation purposes the capital assets and outstanding debt of the Governmental Funds have been consolidated into the General Operating Fund of the City.

City of Mansfield, Texas

Summary Statement of Activities

For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE	FY21 ORIGINAL BUDGET	FY21 POSITIVE (NEGATIVE) BUDGET	FY21 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes	\$ 1,616,446	\$ 1,775,765	\$ 50,884,191	\$ 51,340,326	\$ 58,725,515	\$ (7,841,324)	86.65%
License And Permits	378,823	199,856	1,827,837	974,034	1,780,379	47,458	102.67%
Grant Revenue	68,078	31,753	172,390	115,785	200,905	(28,515)	85.81%
Charges For Services	524,526	906,470	3,660,927	3,992,577	5,625,213	(1,964,286)	65.08%
Fines And Fees	89,537	55,229	572,896	660,439	1,247,639	(674,744)	45.92%
Interest Earnings	-	19,132	6,181	234,470	50,000	(43,819)	12.36%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	247,844	45,514	691,146	353,079	864,854	(173,707)	79.91%
Total Revenues	2,925,254	3,033,719	57,815,568	57,670,710	68,494,505	(10,678,937)	84.41%
EXPENDITURES:							
General Government	1,164,442	1,078,689	9,928,473	8,305,612	17,392,784	7,490,064	57.08%
Public Safety	2,900,315	2,759,943	22,356,425	21,089,657	40,413,201	18,056,777	55.32%
Public Works	316,870	526,724	1,560,519	2,118,001	4,865,186	3,304,667	32.08%
Community Development	377,748	320,861	2,393,634	2,214,238	4,969,216	2,575,582	48.17%
Total Expenditures	4,759,375	4,686,217	36,239,051	33,727,508	67,640,387	31,427,090	53.58%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,834,121)	(1,652,498)	21,576,517	23,943,202	854,118		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	-	(9,384)	(403,441)	(50,376)	(29,833)	(141,861)	1352.33%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Financing, net	-	-	-	-	-	-	0.00%
Sources	-	-	-	-	2,537,347	(2,537,347)	0.00%
(Uses)	(68,644)	(539,976)	(1,490,529)	(1,235,197)	(3,361,632)	2,550,234	44.34%
Total Other Financing Sources (Uses)	(68,644)	(549,360)	(1,893,970)	(1,285,573)	(854,118)	(128,974)	221.75%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,902,765)	(2,201,858)	19,682,547	22,657,629	0		
FUND BALANCE							
BEGINNING	43,772,611	42,268,793	22,187,299	17,409,306	21,934,063		
ENDING	\$ 41,869,846	\$ 40,066,935	\$ 41,869,846	\$ 40,066,935	\$ 21,934,063		

City of Mansfield, Texas

Statement of Activities - Budget and Actual - General Fund

For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE	FY21 ORIGINAL BUDGET	FY21 POSITIVE (NEGATIVE) BUDGET	FY21 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes-Current	\$ 239,337	\$ 278,938	\$ 39,379,274	\$ 39,182,903	\$ 40,720,947	\$ (1,341,673)	96.71%
Taxes-Prior	13,736	9,410	105,703	152,852	174,144	(68,441)	60.70%
Gas Royalty Income	-	1,131	427,692	430,836	479,458	(51,766)	89.20%
Franchise Taxes	325,826	233,913	3,216,970	3,320,604	3,435,645	(218,675)	93.64%
Sales Taxes	974,152	1,169,456	7,415,919	7,958,931	13,494,430	(6,078,511)	54.96%
Mix Drink Taxes	17,112	54,824	112,963	110,394	238,831	(125,868)	47.30%
Delinquent P&I	46,283	28,093	225,670	183,806	182,060	43,610	123.95%
Total Taxes	1,616,446	1,775,765	50,884,191	51,340,326	58,725,515	(7,841,324)	86.65%
LICENSE & PERMITS							
Building Permits	230,256	141,991	1,310,901	697,570	1,321,583	(10,682)	99.19%
Other Lic/Permits	148,567	57,865	516,936	276,464	458,796	58,140	112.67%
Total License & Permits	378,823	199,856	1,827,837	974,034	1,780,379	47,458	102.67%
GRANT REVENUE	68,078	31,753	172,390	115,785	200,905	(28,515)	85.81%
CHARGES FOR SERVICES							
Sanitation	344,219	319,075	2,310,120	2,162,055	3,685,500	(1,375,380)	62.68%
Ambulance Services	135,980	111,572	952,313	935,058	1,555,713	(603,400)	61.21%
Fines & Fees-Engineering	44,327	475,823	398,494	895,464	384,000	14,494	103.77%
Total Charges For Services	524,526	906,470	3,660,927	3,992,577	5,625,213	(1,964,286)	34.54%
FINES & FEES							
Fines & Fees-Court	79,026	28,528	392,316	430,370	876,499	(484,183)	44.76%
Fines & Fees-Other	10,511	26,701	180,580	230,069	371,140	(190,560)	48.66%
Total Fines & Fees	89,537	55,229	572,896	660,439	1,247,639	(674,744)	45.92%
INTEREST EARNINGS	-	19,132	6,181	234,470	50,000	(43,819)	12.36%
MISCELLANEOUS							
Jail Contract Housing	73,536	0	220,607	0	287,937	(67,329)	76.62%
Certificate Of Occupancy	1,080	660	8,220	7,200	15,480	(7,260)	53.10%
Mowing	0	190	2,019	4,475	-	2,019	0.00%
Sale Of Property	19,609	3,672	19,624	9,084	-	19,624	0.00%
Zoning Fees	20,900	3,285	45,200	39,847	78,000	(32,800)	57.95%
Plat Fees	0	0	0	0	57,541	(57,541)	0.00%
Miscellaneous	132,719	37,707	395,476	292,473	425,896	(30,420)	92.86%
Total Miscellaneous	247,844	45,514	691,146	353,079	864,854	(173,707)	79.91%
Total Revenues	\$ 2,925,254	\$ 3,033,719	\$ 57,815,568	\$ 57,670,710	\$ 68,494,505	\$ (10,678,937)	84.41%

City of Mansfield, Texas

Statement of Activities - Budget and Actual - General Fund

For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE	FY21 ORIGINAL BUDGET	FY21 POSITIVE (NEGATIVE) BUDGET	FY21 PERCENT COLLECTED TO BUDGET
<u>EXPENDITURES:</u>							
GENERAL GOVERNMENT							
Non-departmental	\$ 146,617	\$ 107,063	\$ 1,487,075	\$ 813,833	\$ 3,524,863	\$ 2,037,788	42.19%
City Council	7,818	7,921	99,062	64,664	180,485	81,423	54.89%
Intern Program	2,393	-	6,043	-	-	(6,043)	0.00%
Administration	89,648	65,116	1,134,368	511,543	1,271,060	136,692	89.25%
Legal	18,496	60,834	489,389	370,700	494,392	5,003	98.99%
City Records	15	-	20,678	-	-	(20,678)	0.00%
Human Resources	62,706	58,433	546,741	413,017	786,415	239,674	69.52%
Finance	38,296	44,817	141,706	330,354	222,749	81,043	63.62%
Accounting	50,401	26,326	245,821	253,035	517,706	271,885	47.48%
Purchasing	25,150	6,594	200,914	56,022	362,973	162,059	55.35%
Tax Collection	-	616	322,895	333,847	350,008	27,113	92.25%
Information Technology	58,799	46,825	478,627	440,490	1,029,888	551,261	46.47%
Sanitation	279,536	257,520	1,648,551	1,523,018	3,063,499	1,414,948	53.81%
Public Records	10,426	-	25,753	-	-	-	0.00%
Budget	-	6,589	42	52,321	-	(42)	0.00%
City Secretary	31,333	29,386	264,227	296,805	488,326	224,099	54.11%
Planning Administration	82,374	89,393	689,352	649,425	1,206,684	517,332	57.13%
Construction Codes Boards	119	-	369	50,288	42,674	42,305	0.86%
Planning/Zoning Comm	460	317	3,227	6,597	13,187	9,960	24.47%
Engineering	42,522	37,915	294,482	255,573	406,962	112,480	72.36%
Historic Landmark	24	19	363	620	2,105	1,742	17.26%
Development Services	15,573	22,122	232,150	244,338	333,371	101,221	69.64%
Building Inspection	97,486	91,492	661,199	639,238	1,254,255	593,056	52.72%
Board of Adjustments	-	130	156	898	2,818	2,662	5.54%
Code Compliance	45,188	42,948	341,263	346,379	657,365	316,102	51.91%
Building Maintenance	59,062	76,313	594,020	652,607	1,180,999	586,979	50.30%
Total	1,164,442	1,078,689	9,928,473	8,305,612	17,392,784	7,490,064	57.08%
PUBLIC SAFETY							
Police Administration	129,760	99,225	1,140,223	1,137,411	1,770,723	630,500	64.39%
Communications	201,818	180,136	1,793,592	1,717,073	3,129,212	1,335,620	57.32%
Patrol	711,484	720,973	5,286,654	5,394,202	10,299,262	5,012,608	51.33%
CID And Narcotics	226,865	241,201	1,836,262	1,780,122	3,226,900	1,390,638	56.90%
Jail Operations	95,456	-	697,406	-	1,214,874	517,468	57.41%
Animal Control	61,343	50,261	432,951	395,431	773,204	340,253	55.99%
CVE Traffic Enforcement	20,923	21,609	164,110	166,786	332,552	168,442	49.35%
Traffic Enforcement	32,386	43,544	490,672	314,647	665,082	174,410	73.78%
K-9 Patrol	9,879	13,124	72,032	113,600	140,548	68,516	51.25%
COPS	54,736	45,242	395,041	251,165	772,580	377,539	51.13%
Municipal Court	44,751	53,154	339,201	409,301	603,599	264,398	56.20%
Training	48,056	41,077	348,977	245,311	651,167	302,190	53.59%
Police Grant Expenditures	55,136	60,460	380,278	281,133	392,460	12,183	96.90%
Fire Administration	125,863	101,469	776,862	722,146	1,818,629	1,041,767	42.72%
Fire Prevention	52,059	76,529	418,852	531,537	833,619	414,767	50.24%
Emergency Management	55,027	62,687	503,749	402,285	848,756	345,007	59.35%
Fire Operations	974,773	949,252	7,279,563	7,227,507	12,940,034	5,660,471	56.26%
Total	2,900,315	2,759,943	22,356,425	21,089,657	40,413,201	18,056,777	55.32%

City of Mansfield, Texas

Statement of Activities - Budget and Actual - General Fund

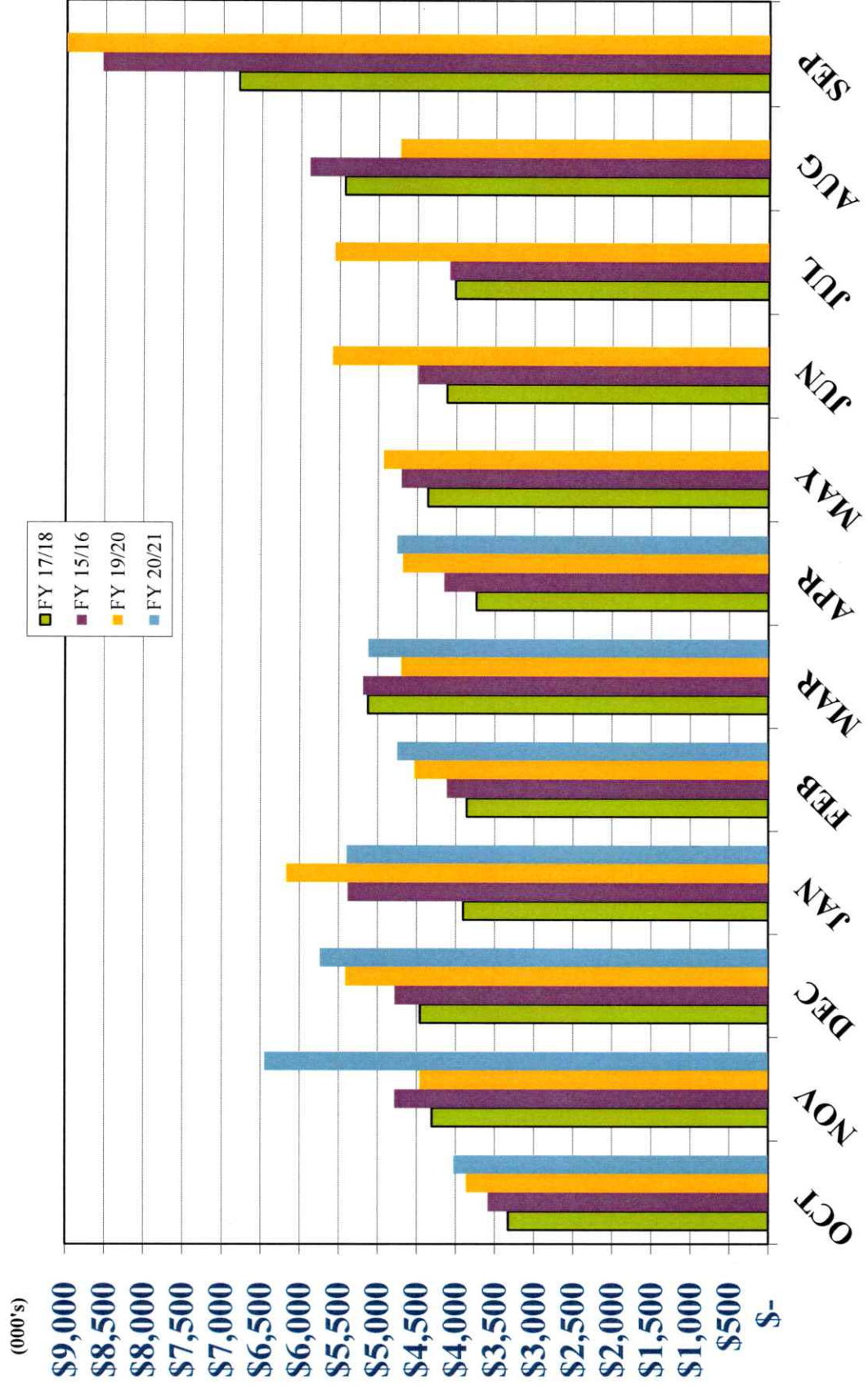
For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE	FY21 ORIGINAL BUDGET	FY21 POSITIVE (NEGATIVE) BUDGET	FY21 PERCENT COLLECTED TO BUDGET
PUBLIC WORKS							
Street Maintenance	316,870	526,724	1,560,519	2,118,001	4,865,186	3,304,667	32.08%
Traffic Control	-	-	-	-	-	-	0.00%
Total	316,870	526,724	1,560,519	2,118,001	4,865,186	3,304,667	32.08%
COMMUNITY SERVICES							
Parks & Recreation Operations	161,303	157,982	953,844	989,919	2,287,401	1,333,557	41.70%
Communications & Marketing	64,309	20,184	250,502	161,615	362,181	111,679	69.16%
Downtown Parking	293	293	2,889	3,582	-	(2,889)	0.00%
Senior Citizens	18,255	26,240	133,458	170,831	308,929	175,471	43.20%
Cultural Services	22,463	27,236	237,340	240,502	518,244	280,904	45.80%
Library	111,125	88,926	815,601	647,789	1,492,461	676,860	54.65%
Total	377,748	320,861	2,393,634	2,214,238	4,969,216	2,575,582	48.17%
TOTAL EXPENDITURES	\$ 4,759,375	\$ 4,686,217	\$ 36,239,051	\$ 33,727,508	\$ 67,640,387	\$ 31,427,090	53.58%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,834,121)	(1,652,498)	21,576,517	23,943,202	854,118		
OTHER FINANCING SOURCES (USES)							
SOURCES:							
Utility Fund-Transfer	-	-	-	-	2,295,947	(2,295,947)	0.00%
MEDC - Transfer	-	-	-	-	241,400	(241,400)	0.00%
TIF #1 - Transfer	-	-	-	-	-	-	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%
Premiums on Bond Issuance	-	-	-	-	-	-	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Total Other Financing Sources	-	-	-	-	2,537,347	(2,537,347)	0.00%
(USES):							
Land	-	-	-	-	-	-	0.00%
MPFDC	-	-	-	-	(499,592)	499,592	0.00%
Transfers	-	-	-	-	(1,535,772)	1,535,772	0.00%
PFA Insurance	-	-	(805,488)	(677,373)	(719,068)	(71,837)	109.99%
Economic Incentives	(68,644)	(539,976)	(685,041)	(557,824)	(607,200)	586,707	3.38%
Discount on Bond Issuance	-	-	-	-	-	-	0.00%
Bond Issuance Costs	-	-	-	-	-	-	0.00%
Reserve/Contingency	-	(9,384)	(403,441)	(50,376)	(29,833)	(141,861)	575.52%
Total Other Financing Uses	(68,644)	(549,360)	(1,893,970)	(1,285,573)	(3,391,465)	2,408,373	28.99%
Total Other Financing Sources (Uses)	(68,644)	(549,360)	(1,893,970)	(1,285,573)	(854,118)	(128,974)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,902,765)	(2,201,858)	19,682,547	22,657,629	0		
UNRESERVED FUND BALANCE							
BEGINNING	43,772,611	42,268,793	22,187,299	17,409,306	21,934,063		
ENDING	\$ 41,869,846	\$ 40,066,935	\$ 41,869,846	\$ 40,066,935	\$ 21,934,063		



CITY OF MANSFIELD

General Fund - Total Expenditures

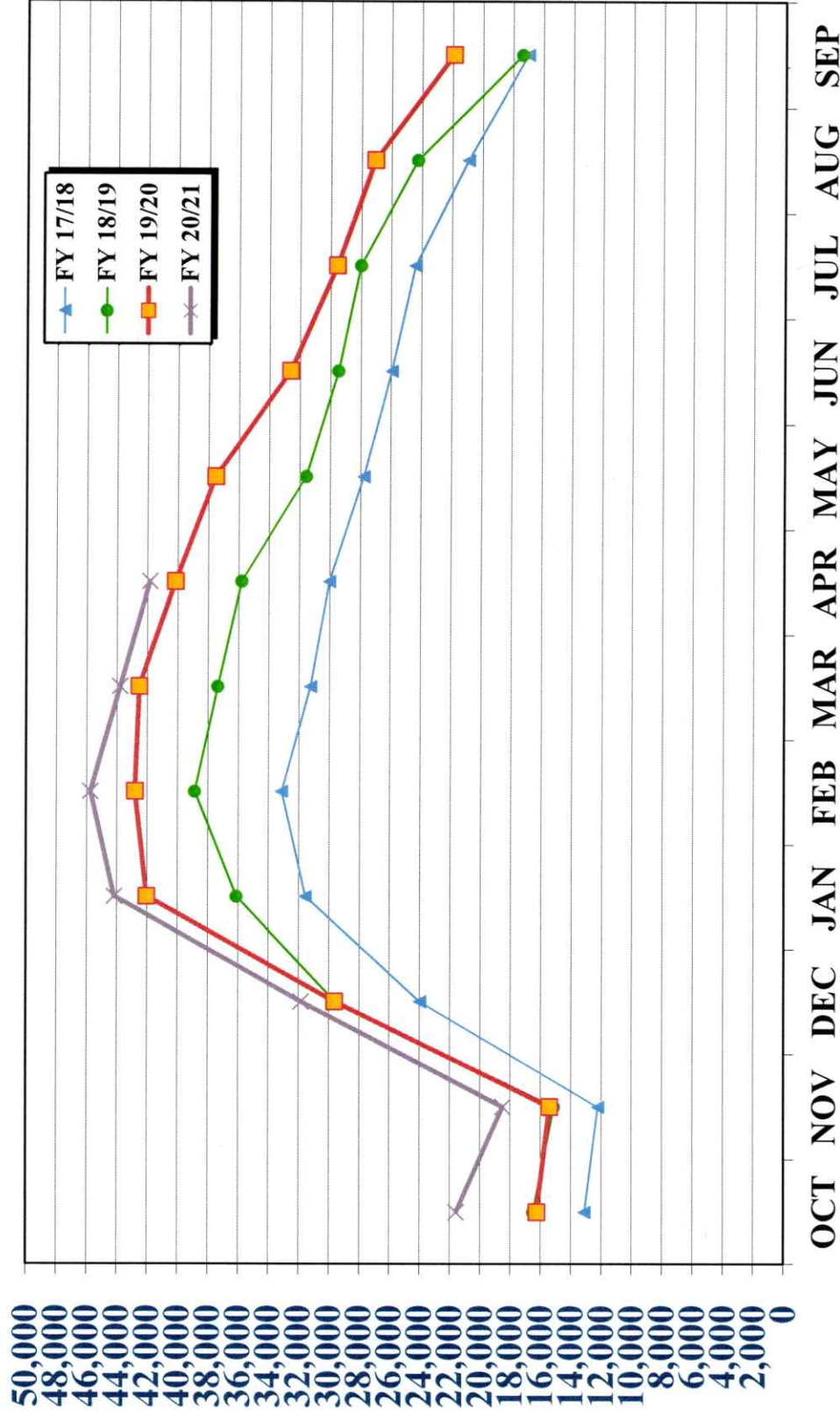




CITY OF MANSFIELD

General Fund - Fund Balance

(000's)



SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes defined by the City.

The TIF Number One Fund or Tax Incremental Financing Fund Number One is used to account for taxes generated in the designated TIF Zone. These taxes will be used to reimburse developers for infrastructure costs.

The TIF Number Two Fund or Tax Incremental Financing Fund Number Two is used to account for taxes generated in the designated TIF Zone. These taxes will be used to revitalize the downtown area of Mansfield. The revitalization will come through the use of public funds for public improvements in the area.

The Tree Mitigation Fund is used to account for the funds paid by developers to restore and maintain trees in the City of Mansfield.

The Hotel/Motel Fund is used to account for the occupancy taxes generated from the local hotels that are used to promote the City of Mansfield and events in the City that further promote hotel stays.

The Mansfield Parks Facility Development Corporation Fund – This 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. These projects will be financed through sales tax supported bonds.

The Mansfield Economic Development Corporation Fund – This fund is used to account for the ½ cent Sales Tax used for the promotion of Economic Development within the City.

The Southpointe Public Improvement District (PID) Fund – This fund is used to account for the improvement or maintenance within a defined area.

City of Mansfield, Texas

Comparative Statement of Net Position - Tax Increment Reinvestment Zone Fund Number One
April 30, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 4,759,668	\$ 3,635,827
Due From Other Funds	24,581	24,581
Total Assets	<u>\$ 4,784,249</u>	<u>\$ 3,660,408</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 604,987	\$ 685,575
Retainage Payable	-	-
Total Liabilities	<u>604,987</u>	<u>685,575</u>
FUND BALANCES:		
Fund Balance	4,178,778	2,963,075
Excess Revenues Over Expenditures	484	11,758
Total Fund Balances	<u>4,179,262</u>	<u>2,974,833</u>
Total Liabilities And Fund Balances	<u>\$ 4,784,249</u>	<u>\$ 3,660,408</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - TIRZ Number One Fund
For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	\$ -	-	-
Interest Income	-	541	484	11,758
Total Revenues	-	541	484	11,758
<u>EXPENDITURES:</u>				
General Government	-	-	-	-
Debt Service -	-	-	-	-
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess Of Revenues Over (Under) Expenditures	-	541	484	11,758
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers Out	-	-	-	-
Bonds Issued	-	-	-	-
Premium on Bonds Issued	-	-	-	-
Discounts on Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	541	484	11,758
FUND BALANCE, BEGINNING	4,179,262	2,974,292	4,178,778	2,963,075
FUND BALANCE, ENDING	\$ 4,179,262	\$ 2,974,833	\$ 4,179,262	\$ 2,974,833

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number Two
April 30, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 534,417	\$ 301,882
Total Assets	<u>\$ 534,417</u>	<u>\$ 301,882</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Due To Other Funds	-	558,010
Retainage Payable	-	-
Total Liabilities	<u>-</u>	<u>558,010</u>
FUND BALANCES:		
Fund Balance	389,497	(256,128)
Excess Revenues Over Expenditures	<u>144,920</u>	<u>-</u>
Total Fund Balances	<u>534,417</u>	<u>(256,128)</u>
Total Liabilities And Fund Balances	<u>\$ 534,417</u>	<u>\$ 301,882</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - TIRZ Number Two Fund
For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
REVENUES:				
Taxes, Penalties, And Interest	\$ 144,920	\$ -	\$ 144,920	\$ -
Interest Income	-	-	-	-
Total Revenues	144,920	-	144,920	-
EXPENDITURES:				
General Government	-	-	-	-
Debt Service -	-	-	-	-
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess Of Revenues Over (Under) Expenditures	144,920	-	144,920	-
OTHER FINANCING SOURCES (USES)				
Transfers In / (Out)	-	-	-	-
Premium on Bonds Issued	-	-	-	-
Discounts on Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	144,920	-	144,920	-
FUND BALANCE, BEGINNING	389,497	(256,128)	389,497	(256,128)
FUND BALANCE, ENDING	\$ 534,417	\$ (256,128)	\$ 534,417	\$ (256,128)

City of Mansfield, Texas

Commitments or Performance Agreements
to be Paid from TIRZ Revenue (if produced):

April 30, 2021 (unaudited)

	TIRZ #1	TIRZ #2	
Southpointe Phase I - \$5,000,000	\$5,000,000		
Southpointe Phase II - \$14,500,000	\$9,331,250		
HEB - \$1,964,800 + 400,000	\$2,364,800		
Stillwater - \$1,934,540	\$1,934,540		
Sowell - \$1,541,115	\$1,149,558		
Kroger - \$1,421,696	\$769,745		
Land		\$962,133	*
Lofts - \$1,229,396		\$1,229,396	
Restaurant Tacos & Avocados		\$558,010	**
	\$20,549,893	\$2,749,539	

* Series of land transactions paid for by General Fund

** Paid for by General Fund – Forgivable loan

City of Mansfield, Texas

Comparative Statement of Net Position - Tree Mitigation Fund
April 30, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 27,715	\$ 27,696
Inventory	-	-
Total Assets	<u>\$ 27,715</u>	<u>\$ 27,696</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Accrued Liabilities	-	-
Total Liabilities	<u>-</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	27,711	27,461
Excess Revenues Over Expenditures	4	235
Total Fund Balances	<u>27,715</u>	<u>27,696</u>
Total Liabilities And Fund Balances	<u>\$ 27,715</u>	<u>\$ 27,696</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -
Tree Mitigation Fund - For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
<u>REVENUES:</u>				
Tree Mitigation Fee	\$ -	\$ -	\$ -	\$ -
Interest Income	-	18	4	235
Total Revenues	-	18	4	235
<u>EXPENDITURES:</u>				
Administrative Services	-	-	-	-
Contractual Services	-	-	-	-
Other Equipment	-	-	-	-
Total Expenditures	-	-	-	-
Excess Of Revenues Over (Under) Expenditures	-	18	4	235
<u>OTHER FINANCING SOURCES (USES)</u>				
Refunding Bonds Issued	-	-	-	-
Premium on Bonds Issued	-	-	-	-
Discounts on Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	-	18	4	235
FUND BALANCE, BEGINNING	27,715	27,678	27,711	27,461
FUND BALANCE, ENDING	\$ 27,715	\$ 27,696	\$ 27,715	\$ 27,696

City of Mansfield, Texas

Comparative Statement of Net Position - Hotel/Motel Occupancy Tax Fund
April 30, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 1,143,320	\$ 915,416
Accounts Receivable	2,577	2,585
Total Assets	<u>\$ 1,145,897</u>	<u>\$ 918,001</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accrued Liabilities	\$ 14,340	\$ 12,944
Total Liabilities	<u>14,340</u>	<u>12,944</u>
FUND BALANCES:		
Fund Balance	1,034,174	992,477
Excess Revenues Over Expenditures	97,383	(87,420)
Total Fund Balances	<u>1,131,557</u>	<u>905,057</u>
Total Liabilities And Fund Balances	<u>\$ 1,145,897</u>	<u>\$ 918,001</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Hotel/Motel Occupancy Tax Fund
For the Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE	FY21 ORIGINAL BUDGET	FY21 OVER (UNDER) BUDGET	FY21 PERCENT COLLECTED T BUDGET
REVENUES:							
Hotel Occupancy Tax	\$ 33,773	\$ 23,021	\$ 306,796	\$ 211,901	\$ 593,563	\$ (286,767)	51.69%
Miscellaneous Income	2,572	11,513	8,528	24,960	-	8,528	0.00%
Total Revenues	36,345	34,534	315,324	236,861	593,563	(278,239)	53.12%
EXPENDITURES:							
Mansfield Historical Society	-	-	-	-	-	-	0.00%
Mansfield Invitational	-	-	-	40,000	39,000	(39,000)	0.00%
The LOT	-	3,452	-	10,721	32,000	(32,000)	0.00%
Mansfield Rotary Club	-	-	-	-	-	-	0.00%
Farr Best Theater	-	-	508	242	-	508	0.00%
Discover Historic Mansfield	-	-	-	-	-	-	0.00%
Mansfield Tourism	28,924	20,426	187,904	186,576	410,000	(222,096)	45.83%
Pickled Mansfield Society	7,891	34,502	7,891	34,502	30,000	(22,109)	26.30%
Mansfield Comm Theater - Mainstage	-	-	-	-	-	-	0.00%
Mansfield Police Dept. - Electronic Signage	-	-	-	-	-	-	0.00%
Mansfield Police Dept. - Explorer Competition	-	-	-	-	5,000	(5,000)	0.00%
Mansfield Commission for the Arts	-	3,033	1,803	6,407	36,000	(34,197)	5.01%
Historic Landmark Commission	-	-	-	4,395	-	-	0.00%
Man House Museum	-	837	-	6,323	-	-	0.00%
Tommy King Foundation	-	-	-	28,465	-	-	0.00%
Sister Cities Celebration	-	-	-	-	5,000	(5,000)	0.00%
Friends of the Library	-	-	-	-	4,000	(4,000)	0.00%
Championship Basketball	-	-	-	-	6,000	(6,000)	0.00%
Wayfinding Program	-	-	13,335	6,650	-	13,335	0.00%
Reserve	-	-	6,500	-	26,563	(20,063)	24.47%
Total Expenditures	36,815	62,250	217,941	324,281	593,563	(375,622)	36.72%
Excess Of Revenues Over (Under) Expenditures	(470)	(27,716)	97,383	(87,420)			
FUND BALANCE, BEGINNING	1,132,027	932,773	1,034,174	992,477			
FUND BALANCE, ENDING	\$ 1,131,557	\$ 905,057	\$ 1,131,557	\$ 905,057			

City of Mansfield, Texas

Comparative Budget and Cash Analysis - Hotel/Motel Occupancy Tax Fund
For the Seven Months Ended April 30, 2021 (Unaudited)

	Budgeted Request	FY21 Amount To Date	Available Budget	FY21 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>				
Hotel Occupancy Tax	\$ 593,563	\$ 306,795	\$ 286,768	51.69%
Rental of Facilities	-	8,338	(8,338)	0.00%
Interest Income	-	190	(190)	-
Total Revenues	593,563	315,323	278,240	53.12%
<u>EXPENDITURES:</u>				
Mansfield Historical Society	-	-	-	0.00%
Mansfield Invitational	39,000	-	39,000	0.00%
The LOT	32,000	-	32,000	0.00%
Discover Historic Mansfield - Farr Best Concerts	-	508	(508)	0.00%
Mansfield Tourism	410,000	187,904	222,096	45.83%
Pickled Mansfield Society	30,000	7,891	22,109	26.30%
Manfield Police Dept.	5,000	-	5,000	0.00%
Mansfield Commission for the Arts	36,000	1,803	34,197	5.01%
Historic Landmark Commission	-	-	-	0.00%
Desert Love Film Festival	-	-	-	0.00%
Man House Museum	-	-	-	0.00%
Tommy King Foundation	-	-	-	0.00%
Sister Cities Celebration	5,000	-	5,000	0.00%
Wayfinding Program	-	13,335	(13,335)	0.00%
Friends of the Library	4,000	-	4,000	0.00%
Championship Basketball	6,000	-	6,000	0.00%
Reserve	26,563	6,500	20,063	24.47%
Total Expenditures	593,563	217,941	375,622	36.72%
Revenues / (Expenditures)	-	97,382	(97,382)	

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2021	1,045,938
Plus: FY2021 Cash Collections	315,323
Less: FY2021 Cash Expenditures	(217,941)
Cash Balance as of April 30, 2021	1,143,320
Remaining Hotel/Motel Occupancy Funds to Collect	286,768
Remaining Hotel/Motel Occupancy Funds to Expend	(375,622)
Projected Cash Balance at September 30, 2021	1,054,466

City of Mansfield, Texas

Comparative Statement of Net Position - Mansfield Parks Facilities Development Corporation
April 30, 2021 and 2020 (Unaudited)

<u>ASSETS:</u>	<u>2021</u>	<u>2020</u>
Cash And Investments	\$ 5,176,317	\$ 3,392,314
Restricted Cash and Investments	4,780,817	3,579,132
Receivables:		
Accounts	329,690	814,282
Prepays	-	-
Total Assets	<u>\$ 10,286,824</u>	<u>\$ 7,785,728</u>
<u>LIABILITIES & FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 186,948	\$ 200,241
Retainage Payable	-	-
Other Liabilities	1,000,000	1,000,000
Deferred Revenue	1,731,161	1,712,301
Total Liabilities	<u>2,918,109</u>	<u>2,912,542</u>
FUND BALANCES:		
Fund Balance	5,758,216	4,943,996
Excess Revenues Over (Under)		
Expenditures	<u>1,610,499</u>	<u>(70,810)</u>
Total Fund Balances	<u>7,368,715</u>	<u>4,873,186</u>
Total Liabilities And Fund Balances	<u>\$ 10,286,824</u>	<u>\$ 7,785,728</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Mansfield Parks Facilities Development Corporation
- For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE	FY21 ADOPTED BUDGET	FY21 OVER (UNDER) BUDGET	FY21 PERCENT COLLECTED TO BUDGET
REVENUES:							
Sales Tax Revenue	\$ 223,634	\$ 321,259	\$ 1,864,066	\$ 2,129,862	\$ 3,593,857	\$ (1,729,791)	51.87%
Contributions	-	-	9,659	17,634	58,026	(48,367)	16.65%
Interest Earnings	-	3,277	1,477	53,375	24,000	(22,523)	6.15%
Other Income	-	-	8,028	13,878	-	8,028	0.00%
MAC Revenue	149,543	8,744	1,081,240	266,066	1,922,667	(841,427)	56.24%
Lease Royalties	10,717	7,579	59,353	383,943	120,000	(60,647)	49.46%
Park Land Dedication Revenue	234,000	185,250	1,019,750	376,750	725,000	294,750	140.66%
Total Revenues	617,894	526,109	4,043,573	3,241,508	6,443,550	(2,399,977)	62.75%
EXPENDITURES:							
Administration	105,083	219,603	951,049	1,803,814	2,555,916	(1,604,867)	37.21%
Field Operations	55,504	54,881	342,970	339,522	740,335	(397,365)	46.33%
Community Park Operations	83,239	84,781	522,990	474,282	1,150,765	(627,775)	45.45%
Nature Education Operations	10,201	10,280	66,443	74,777	175,587	(109,144)	37.84%
Recreational Center	55,970	55,874	350,261	451,171	990,796	(640,535)	35.35%
Neighborhood Park Operations	9,384	8,731	58,309	77,272	247,315	(189,006)	23.58%
Athletic Complex	-	-	-	-	-	-	0.00%
Rose Park	-	-	-	-	-	-	0.00%
Oliver Nature Park	-	-	-	-	-	-	0.00%
McClendon Park	-	-	-	-	-	-	0.00%
Chandler Park	-	-	-	-	-	-	0.00%
Linear Park	-	-	-	-	-	-	0.00%
Hardy Allmon Park	-	-	-	-	-	-	0.00%
Neighborhood Parks	-	-	-	-	-	-	0.00%
Projects	-	-	-	-	-	-	0.00%
Quadrants	-	-	-	-	-	-	0.00%
Non-Departmental	21,592	11,024	141,052	91,480	1,082,428	(941,376)	13.03%
Total Expenditures	340,973	445,174	2,433,074	3,312,318	6,943,142	(4,510,068)	35.04%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	276,921	80,935	1,610,499	(70,810)	(499,592)	2,110,091	-322.36%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In	-	-	-	-	499,592	-	0.00%
Operating Transfers (Out)	-	-	-	-	-	-	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)	-	-	-	-	499,592	-	0.00%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	276,921	80,935	1,610,499	(70,810)			
FUND BALANCE, BEGINNING	7,091,794	4,792,251	5,758,216	4,943,996			
FUND BALANCE, ENDING	\$ 7,368,715	\$ 4,873,186	\$ 7,368,715	\$ 4,873,186			

City of Mansfield, Texas

Comparative Statement of Net Position - Mansfield Economic Development Corporation
April 30, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 13,417,410	\$ 4,702,458
Accounts Receivable	1,764	585,979
Restricted Assets:		
Cash and Investments, Projects	1,401,790	6,391,383
Fixed Assets (net of accumulated depreciation)	9,803,758	10,361,384
Total Assets	<u>\$ 24,624,722</u>	<u>\$ 22,041,204</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 3,703	\$ 3,967
Accrued Liabilities	3,240	77,313
Retainage Payable	254,785	4,671
Bonds Payable	23,430,000	25,170,000
Unamortized Discounts on Bonds	(152,080)	(165,474)
Unamortized Premiums	1,030,757	1,097,410
Deferred Amount on Refunding	(92,602)	(120,383)
Contract Commitments	24,596,139 *	10,897,663
Total Liabilities	<u>49,073,942</u>	<u>36,965,167</u>
NET ASSETS:		
Restricted	1,401,790	6,391,383
Unassigned	(25,851,010)	(21,315,346)
Total Net Assets	<u>(24,449,220)</u>	<u>(14,923,963)</u>
Total Liabilities & Net Assets	<u>\$ 24,624,722</u>	<u>\$ 22,041,204</u>

*Does not conform with Generally Accepted Accounting Principals or Governmental Accounting Standards
This is the GASB 34 presentation and is different from the fund level presentation per GAAP.

City of Mansfield, Texas

Manfield Economic Development Corporation Statement of Activities
For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
OPERATING REVENUES:				
Sales Tax Revenue	\$ 487,076	\$ 584,728	\$ 3,707,960	\$ 3,979,463
Gas Royalties	-	-	-	-
Miscellaneous	-	-	-	-
Rental Of Facilities	-	-	-	-
Total Operating Revenues	487,076	584,728	3,707,960	3,979,463
OPERATING EXPENDITURES:				
Administration	41,170	53,015	333,268	344,699
Promotions	3,609	-	16,996	30,421
Retention	37	-	69	7,154
Development Plan	-	-	8	-
Projects	390,225	845,180	1,525,764	1,795,417
Non-Departmental	-	114,258	2,806,752	123,570
Depreciation	251	251	1,773	1,780
Total Operating Expenditures	435,292	1,012,704	4,684,630	2,303,041
OPERATING INCOME	51,784	(427,976)	(976,670)	1,676,422
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	-	2,213	1,083	37,286
Gain or (loss) on sale of property	-	-	6,181,329	-
Bonds issued	-	-	-	-
Premiums on bonds issued	-	-	-	-
Discounts on bonds issued	-	-	-	-
Amortization	-	-	-	-
Interest and fiscal charges	-	-	(436,916)	(458,237)
Total Nonoperating Revenue	-	2,213	5,745,496	(420,951)
INCOME BEFORE OPERATING TRANSFERS	51,784	(425,763)	4,768,826	1,255,471
OPERATING TRANSFERS:				
Operating Transfers In (Out)	-	-	-	(25,223)
CHANGE IN NET ASSETS	51,784	(425,763)	4,768,826	1,230,248
NET ASSETS, BEGINNING	(24,501,004)	(14,498,200)	(9,788,636)	(5,256,548)
NET ASSETS, PROJECTS	- **	-	(19,429,410) **	(10,897,663)
NET ASSETS, ENDING	\$ (24,449,220)	\$ (14,923,963)	\$ (24,449,220)	\$ (14,923,963)

**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 Statement of Net Position - Southpointe PID
April 30, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 215,426	\$ 145,167
Receivables:		
Current Year PID Assessment	-	7,674
Total Assets	<u>\$ 215,426</u>	<u>\$ 152,841</u>
<u>LIABILITIES & FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 24,582	\$ -
Deferred Revenue	1,000	7,674
Total Liabilities	<u>25,582</u>	<u>7,674</u>
<u>FUND BALANCES:</u>		
Fund Balance	(12,287)	2,036
Excess Revenues Over Expenditures	202,131	143,131
Total Fund Balances	<u>189,844</u>	<u>145,167</u>
Total Liabilities And Fund Balances	<u>\$ 215,426</u>	<u>\$ 152,841</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Southpointe PID
For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
<u>REVENUES:</u>				
PID Assessment	\$ 4,200	\$ 7,065	\$ 307,669	\$ 255,174
Penalties & Interest	-	9	1,923	568
Total Revenues	4,200	7,074	309,592	255,742
<u>EXPENDITURES:</u>				
General government	32,121	27,713	107,461	112,611
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Total Expenditures	32,121	27,713	107,461	112,611
Excess Of Revenues Over (Under) Expenditures	(27,921)	(20,639)	202,131	143,131
Net Change in Fund Balances	(27,921)	(20,639)	202,131	143,131
FUND BALANCE, BEGINNING	217,765	165,806	(12,287)	2,036
FUND BALANCE, ENDING	\$ 189,844	\$ 145,167	\$ 189,844	\$ 145,167

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources and payment of general obligation debt principal and interest from governmental resources and special revenue bond principal and interest from a sales tax levy when the City is obligated in some manner for the payment.

The General Debt Service Fund – The purpose of this fund is to account for the accumulation of resources for and the payment of, principal and interest on the City's general obligation debt payable from a property tax levy with the exception of the MPFDC debt.

The Mansfield Parks Facilities Development Corporation Debt Service Fund – The purpose of this fund is to account for the accumulation of resources for and the payment of, principal and interest on the MPFDC long-term debt from a sales tax levy.

City of Mansfield, Texas

Comparative Statement of Net Position - General Obligation Debt Service
April 30, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 7,715,420	\$ 6,384,428
Receivables:		
Current Year Taxes	522,271	70,518
Delinquent Taxes (Net of Allowance of \$413,673)	-	-
Total Assets	<u>\$ 8,237,691</u>	<u>\$ 6,454,946</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Deferred Revenue	522,271	70,518
Total Liabilities	<u>522,271</u>	<u>70,518</u>
FUND BALANCES:		
Fund Balance	3,888,921	1,697,691
Excess Revenues Over Expenditures	3,826,499	4,686,737
Total Fund Balances	<u>7,715,420</u>	<u>6,384,428</u>
Total Liabilities And Fund Balances	<u>\$ 8,237,691</u>	<u>\$ 6,454,946</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - General Obligation Debt Service
- For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE	FY21 ORIGINAL BUDGET	FY21 OVER (UNDER) BUDGET	FY21 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 146,086	\$ 151,974	\$ 17,468,405	\$ 17,443,111	\$ 16,482,315	\$ 986,090	105.98%
Miscellaneous	-	-	200	-	-	200	0.00%
Interest Income	-	327	89	4,362	-	89	0.00%
Total Revenues	146,086	152,301	17,468,694	17,447,473	16,482,315	986,379	105.98%
<u>EXPENDITURES:</u>							
Debt Service -							
Principal Retirement	-	-	10,660,000	9,925,000	10,710,000	(50,000)	99.53%
Interest	-	-	2,972,874	2,808,652	5,772,315	(2,799,441)	51.50%
Lease Payments	-	-	-	-	-	-	0.00%
Bond Issuance Cost	-	-	-	97,047	-	-	0.00%
Fiscal Charges	-	3,500	9,321	4,627,914	-	9,321	0.00%
Total Expenditures	-	3,500	13,642,195	17,458,613	16,482,315	(2,840,120)	82.77%
Excess Of Revenues Over (Under) Expenditures	146,086	148,801	3,826,499	(11,140)			
<u>OTHER FINANCING SOURCES (USES)</u>							
Refunding Bonds Issued	-	4,475,000	-	4,475,000			
Premium on Bonds Issued	-	222,877	-	222,877			
Discounts on Bonds Issued	-	-	-	-			
Payment to Refunded Bond Escrow Agent	-	-	-	-			
Total Other Financing Sources (Uses)	-	4,697,877	-	4,697,877			
Net Change in Fund Balances	146,086	4,846,678	3,826,499	4,686,737			
FUND BALANCE, BEGINNING	7,569,334	1,537,750	3,888,921	1,697,691			
FUND BALANCE, ENDING	\$ 7,715,420	\$ 6,384,428	\$ 7,715,420	\$ 6,384,428			

City of Mansfield, Texas

Comparative Statement of Net Position - Mansfield Parks Facilities Development Corporation Debt Service
April 30, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 1,703,803	\$ 1,686,286
Total Assets	<u>\$ 1,703,803</u>	<u>\$ 1,686,286</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accrued Interest Payable	\$ 4,651	\$ 4,650
Total Liabilities	<u>4,651</u>	<u>4,650</u>
 <u>FUND BALANCES:</u>		
Fund Balance	510,814	517,136
Excess Revenues Over (Under) Expenditures	<u>1,188,338</u>	<u>1,164,500</u>
Total Fund Balances	<u>1,699,152</u>	<u>1,681,636</u>
Total Liabilities And Fund Balances	<u>\$ 1,703,803</u>	<u>\$ 1,686,286</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Mansfield Parks Facilities Development Corporation
- For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE	FY21 ADOPTED BUDGET	FY21 OVER (UNDER) BUDGET	FY21 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 262,780	\$ 263,322	\$ 1,839,458	\$ 1,843,252	\$ 3,153,358	\$ (1,313,900)	58.33%
Other Income	-	-	-	-	-	-	0.00%
Total Revenues	262,780	263,322	1,839,458	1,843,252	3,153,358	(1,313,900)	58.33%
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	-	-	649,179	673,552	1,855,000	(1,205,821)	35.00%
Interest And Fiscal Charges	-	-	1,941	1,700	1,298,358	(1,296,417)	0.15%
Non-departmental	-	3,500	-	3,500	-	-	0.00%
Total Expenditures	-	3,500	651,120	678,752	3,153,358	(2,502,238)	20.65%
Excess Of Revenues Over (Under) Expenditures	262,780	259,822	1,188,338	1,164,500			
<u>OTHER FINANCING SOURCES (USES):</u>							
Bond Proceeds	-	-	-	-			
Total Other Financing Sources (Uses)	-	-	-	-			
FUND BALANCE, BEGINNING	1,436,372	1,421,814	510,814	517,136			
FUND BALANCE, ENDING	\$ 1,699,152	\$ 1,681,636	\$ 1,699,152	\$ 1,681,636			

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

The Street Construction Fund – The purpose of this fund is to account for the construction and improvement of various streets in the City. General Obligation Bonds, Certificates of Obligation, and Street Assessments are used to finance the construction.

The Building Construction Fund – The purpose of this fund is to account for the construction of City facilities funded by General Obligation Bonds and Certificates of Obligation.

The Equipment Replacement Fund – The purpose of this fund is used to account for the purchase of capital equipment funded from the issuance of notes through the City of Mansfield Property Finance Authority Corporation or other sources.

The Park Construction Fund – The purpose of this fund is to account for the construction of City facilities funded by Mansfield Park Facilities Development Corporation Sales Tax Revenue Bonds.

City of Mansfield, Texas

Comparative Statement of Net Position - Street & Infrastructure Construction Fund
April 30, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 23,959,862	\$ 31,440,488
Receivables	-	-
Projects In Process		
Current Year	412,831	4,781,531
Prior Year	<u>364,041</u>	<u>9,246,689</u>
Total Assets	<u>\$ 24,736,734</u>	<u>\$ 45,468,708</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 91,663	\$ 146,781
Deposits	406,233	1,349
Retainage Payable	175,954	365,907
Other Liabilities	<u>-</u>	<u>-</u>
Total Liabilities	<u>673,850</u>	<u>514,037</u>
 <u>FUND BALANCES:</u>		
Fund Balance	22,520,904	33,469,149
Excess Revenues Over (Under)		
Expenditures	<u>1,541,980</u>	<u>11,485,522</u>
Total Fund Balance	<u>24,062,884</u>	<u>44,954,671</u>
Total Liabilities And Fund Balance	<u>\$ 24,736,734</u>	<u>\$ 45,468,708</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

Street Construction Fund - For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
REVENUES:				
Recoveries	\$ -	\$ -	\$ -	\$ 6,529
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	161,678	153,106	1,852,226	627,909
Interest Income	-	6,302	3,388	109,133
Total Revenues	161,678	159,408	1,855,614	743,571
EXPENDITURES:				
Administrative	49,477	43,413	313,634	342,024
Street Improvements	-	-	-	-
Total Expenditures	49,477	43,413	313,634	342,024
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	112,201	115,995	1,541,980	401,547
OTHER FINANCING SOURCES (USES):				
Transfers	-	-	-	-
Bond Proceeds	-	-	-	10,579,960
Bond Issuance Costs	-	-	-	(94,716)
Premiums on Bond Issuance	-	-	-	598,731
Discounts on Bond Issuance	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	11,083,975
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	112,201	115,995	1,541,980	11,485,522
FUND BALANCE, BEGINNING	23,950,683	44,838,676	22,520,904	33,469,149
FUND BALANCE, ENDING	\$ 24,062,884	\$ 44,954,671	\$ 24,062,884	\$ 44,954,671

City of Mansfield, Texas

Comparative Statement of Net Position - Building Construction Fund
April 30, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 10,934,567	\$ 13,755,046
Construction in Progress	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 10,934,567</u>	<u>\$ 13,755,046</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ 5,826	\$ -
Due to Other Funds	-	-
Retainage Payable	<u>245,737</u>	<u>-</u>
Total Liabilities	<u>251,563</u>	<u>-</u>
 FUND BALANCE:	13,760,605	3,667,344
Excess Revenues Over (Under)		
Expenditures	<u>(3,077,601)</u>	<u>10,087,702</u>
Total Fund Balance	<u>10,683,004</u>	<u>13,755,046</u>
Total Liabilities And Fund Balance	<u>\$ 10,934,567</u>	<u>\$ 13,755,046</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

Building Construction Fund - For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
REVENUES:				
Interest Income	\$ -	\$ 1,143	\$ 286	\$ 14,902
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	22,236	-
Grant Revenue	-	-	-	-
Total Revenues	-	1,143	22,522	14,902
EXPENDITURES:				
Administration	20,266	-	54,152	-
Library	-	-	38,570	-
Fire Station #5	340,845	3,739	2,133,194	113,362
Man House	185,087	10,000	441,621	81,313
Wayfinding	-	-	4,905	-
Police Station	15,655	-	385,867	-
Tactical Training Facility	-	-	41,814	-
Total Expenditures	561,853	13,739	3,100,123	194,675
Excess Revenues Over (Under)				
Expenditures	(561,853)	(12,596)	(3,077,601)	(179,773)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	-	9,800,588
Bond Issuance Costs	-	-	-	(87,739)
Premiums on Bond Issuance	-	-	-	554,626
Discounts on Bond Issuance	-	-	-	-
Operating Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	10,267,475
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(561,853)	(12,596)	(3,077,601)	10,087,702
FUND BALANCE, BEGINNING	11,244,857	13,767,642	13,760,605	3,667,344
FUND BALANCE, ENDING	\$ 10,683,004	\$ 13,755,046	\$ 10,683,004	\$ 13,755,046

City of Mansfield, Texas

Comparative Statement of Net Position - Equipment Replacement Fund
April 30, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 3,669,529</u>	<u>\$ 4,636,301</u>
Total Assets	<u>\$ 3,669,529</u>	<u>\$ 4,636,301</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ 80
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ -</u>	<u>\$ 80</u>
FUND BALANCE:	4,247,249	1,451,406
Excess Revenues Over Expenditures	<u>(577,720)</u>	<u>3,184,815</u>
Total Fund Balance	<u>3,669,529</u>	<u>4,636,221</u>
Total Liabilities And Fund Balance	<u>\$ 3,669,529</u>	<u>\$ 4,636,301</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

Equipment Replacement Fund - For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-
Other Income	456	-	31,440	173,371
Interest Income	-	1	2	38
Total Revenues	<u>456</u>	<u>1</u>	<u>31,442</u>	<u>173,409</u>
EXPENDITURES:				
Administration	-	-	-	-
Information Services	-	-	40,655	1,500
Code Enforcement	-	-	-	390,895
Planning	35,690	-	79,520	102,664
Streets	-	76,209	66,345	164,337
Animal Control	-	106,511	-	106,511
City Hall	-	-	-	-
Parks Department	-	-	178,527	-
Library	-	-	3,395	-
Fire	114,109	-	136,627	-
Police Department	<u>12,420</u>	<u>17,019</u>	<u>238,909</u>	<u>271,237</u>
Total Expenditures	<u>162,219</u>	<u>199,739</u>	<u>743,978</u>	<u>1,037,144</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(161,763)</u>	<u>(199,738)</u>	<u>(712,536)</u>	<u>(863,735)</u>
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	-	3,864,453
Bond Issuance Costs	-	-	-	(34,596)
Premium on Bond Issuance	-	-	-	218,693
Discounts on Bond Issuance	-	-	-	-
Sale of city property	9,944	-	20,166	-
Transfer In (Out)	<u>-</u>	<u>-</u>	<u>114,650</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>9,944</u>	<u>-</u>	<u>134,816</u>	<u>4,048,550</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(151,819)</u>	<u>(199,738)</u>	<u>(577,720)</u>	<u>3,184,815</u>
FUND BALANCE, BEGINNING	<u>3,821,348</u>	<u>4,835,959</u>	<u>4,247,249</u>	<u>1,451,406</u>
FUND BALANCE, ENDING	<u>\$ 3,669,529</u>	<u>\$ 4,636,221</u>	<u>\$ 3,669,529</u>	<u>\$ 4,636,221</u>

City of Mansfield, Texas

Comparative Statement of Net Position - Parks Construction Fund
April 30, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 65,868	\$ -
Total Assets	<u>\$ 65,868</u>	<u>\$ -</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ 897,311
Retainage Payable	-	-
Total Liabilities	<u>-</u>	<u>897,311</u>
 FUND BALANCE:	66,306	(81,574)
Excess Revenues Over Expenditures	<u>(438)</u>	<u>(815,737)</u>
Total Fund Balance	<u>65,868</u>	<u>(897,311)</u>
Total Liabilities And Fund Balance	<u>\$ 65,868</u>	<u>\$ -</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

Parks Construction Fund - For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Recoveries	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES:				
Parks Administration Building	-	-	-	-
Dog Park	56	127,296	438	815,737
FieldHouse	-	-	-	-
Matlock Community Park	-	-	-	-
Pond Branch	-	-	-	-
Total Expenditures	56	127,296	438	815,737
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(56)	(127,296)	(438)	(815,737)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	-	-
Bond Issuance Costs	-	-	-	-
Premiums on Bond Issuance	-	-	-	-
Discounts on Bond Issuance	-	-	-	-
Transfer In (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(56)	(127,296)	(438)	(815,737)
FUND BALANCE, BEGINNING	65,924	(770,015)	66,306	(81,574)
FUND BALANCE, ENDING	\$ 65,868	\$ (897,311)	\$ 65,868	\$ (897,311)

ENTERPRISE FUNDS

The Enterprise Funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises. The intent is that the cost of providing goods or services to the general public be financed or recovered primarily through user charges.

The Utility Fund – The purpose of this fund is to account for the activities of providing water and sewer services to the citizens of Mansfield, Texas.

The Law Enforcement Complex Fund – The purpose of this fund is to account for the user fees and charges in association with the housing of inmates for other agencies.

The Drainage Utility Fund – The purpose of this fund is used to account for the revenues and expenditures for services related to the preparing of a master drainage plan.

City of Mansfield, Texas

Statement of Net Position - Utility Fund
April 30, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 27,083,175	\$ 30,574,079
Receivables:		
Accounts (net of allowance of \$1,305,852)	4,477,037	5,540,215
Inventory	597,829	1,135,093
Restricted Assets:		
Cash and Investments	12,768,515	11,421,451
Fixed Assets (net of accumulated depreciation)	211,535,656	191,715,589
Total Assets	256,462,212	240,386,427
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred pension contributions	453,665	364,615
Deferred OPEB contributions	240,655	4,297
Deferred investment losses	43,398	689,351
Deferred actuarial experience	1,091,859	1,011,900
Deferred assumption changes	28,656	5,863
Deferred loss on refunding	2,434,143	2,638,327
Total deferred outflows of resources	4,292,376	4,714,353
Total Assets and Deferred Outflows of Resources	\$ 260,754,588	\$ 245,100,780

City of Mansfield, Texas

Statement of Net Position - Utility Fund
April 30, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 33,809	\$ 42,722
Accrued Liabilities	181,621	325,677
Payable From Restricted Assets:		
Deposits	1,658,579	1,579,070
Bonds Payable-Current		-
Accrued Interest	358,968	914,660
Accounts Payable	-	-
Accrued Liabilities	-	-
Retainage Payable	745,378	313,989
From Unrestricted Assets:		
Current	3,461,961	3,461,961
Long-Term, Net	31,046,123	34,508,084
Compensated Absences	619,460	433,582
Net OPEB liability	4,675,403	4,298,243
Total OPEB liability	118,618	106,471
Net pension liability	1,977,194	2,929,016
Total Liabilities	<u>44,877,114</u>	<u>48,913,475</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred assumption changes	108,403	111,429
Deferred investment gains	473,309	-
Total deferred inflows of resources	<u>581,712</u>	<u>111,429</u>
<u>NET POSTION</u>		
Invested In Capital Assets (net of related debt)	179,461,715	156,383,872
Reserved for Debt Service	5,626,283	6,037,749
Reserved for Capital Projects	7,142,232	5,383,703
Unreserved	<u>23,065,532</u>	<u>28,270,552</u>
Total Net Positon	<u>215,295,762</u>	<u>196,075,876</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 260,754,588</u>	<u>\$ 245,100,780</u>

City of Mansfield

Comparative Combined Statement of Activities -
Utility Fund - For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE	FY21 ADOPTED BUDGET	FY21 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 1,574,458	\$ 1,328,131	\$ 11,911,528	\$ 11,993,511	\$ 20,864,579	\$ (8,953,051)	57.09%
Sewer Service	1,059,138	930,493	7,700,326	7,472,959	12,571,745	(4,871,419)	61.25%
Water Penalties	-	-	-	282,600	510,000	(510,000)	0.00%
Water Taps	-	-	-	6,440	18,811	(18,811)	0.00%
Meter Set Fee	43,880	35,070	174,840	115,560	98,940	75,900	176.71%
Utility Miscellaneous	2,840	2,355	44,991	78,772	60,000	(15,009)	74.99%
Restore Service Fee	1,877	368	4,254	60,515	125,000	(120,746)	3.40%
Sewer Tap	-	-	-	1,270	2,000	(2,000)	0.00%
Water Impact Fees	510,700	228,340	2,110,580	1,001,390	900,000	1,210,580	234.51%
Sewer Impact Fees	203,400	132,510	876,857	605,153	600,000	276,857	146.14%
Pretreatment Fees	-	-	72,770	54,646	60,000	12,770	121.28%
Other Income	19,782	23,166	179,563	139,632	189,123	(9,560)	94.95%
Contribution	-	-	-	-	-	-	0.00%
Total Revenues	\$ 3,416,075	\$ 2,680,433	\$ 23,075,709	\$ 21,812,448	\$ 36,000,198	\$ (12,924,489)	64.10%

City of Mansfield

Comparative Combined Statement of Activities -
Utility Fund - For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE	FY21 ADOPTED BUDGET	FY21 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING EXPENSES:							
Administration	93,185	132,139	727,680	915,835	1,590,717	(863,037)	45.75%
Billing And Collection	81,244	65,331	520,735	543,213	969,006	(448,271)	53.74%
Meter Reading/Repairs	69,377	83,617	581,189	514,664	1,126,045	(544,856)	51.61%
Water Distribution	68,304	52,894	459,543	404,058	917,633	(458,090)	50.08%
Wastewater Collection	666,326	709,986	4,917,240	4,918,772	8,683,160	(3,765,920)	56.63%
Water Treatment	200,021	699,971	4,953,973	5,122,660	10,085,210	(5,131,237)	49.12%
Water Quality	44,587	39,023	310,871	299,723	563,705	(252,834)	55.15%
Water Demand Management	11,917	10,217	70,621	84,460	157,792	(87,171)	44.76%
Depreciation	303,387	311,402	2,194,195	2,202,634	-	2,194,195	0.00%
Total Operating Expenses	1,538,348	2,104,580	14,736,047	15,006,019	24,093,268	(9,357,220)	61.16%
OPERATING INCOME (LOSS)	1,877,727	575,853	8,339,662	6,806,429	11,906,930	(3,567,269)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(70,322)	(79,164)	(579,432)	(560,563)	(6,046,983)	5,467,551	9.58%
Interest Revenue	-	13,220	7,597	229,693	24,000	(16,403)	31.65%
Debt Service	(119,656)	(129,569)	(837,592)	(906,986)	(3,300,000)	2,462,408	25.38%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
Net Nonoperating Revenues (Expenses)	(189,978)	(195,513)	(1,409,427)	(1,237,856)	(9,370,983)	7,961,556	15.04%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	1,687,749	380,340	6,930,235	5,568,573	2,535,947	4,394,287	273.28%
OPERATING TRANSFERS:							
Transfers In (Out)	-	-	(331,095)	(259,329)	(2,535,947)	2,204,852	13.06%
Net Operating Transfers	-	-	(331,095)	(259,329)	(2,535,947)	2,204,852	13.06%
CHANGE IN NET POSITION	1,687,749	380,340	6,599,140	5,309,244	-	6,599,139	
NET POSITION, BEGINNING	213,608,013	195,695,536	208,696,622	190,766,632	208,696,622	-	
NET POSITON, ENDING	\$ 215,295,762	\$ 196,075,876	\$ 215,295,762	\$ 196,075,876	\$ 208,696,622	\$ 6,599,139	

CITY OF MANSFIELD
UTILITY FUND
REVENUE BOND COVERAGE

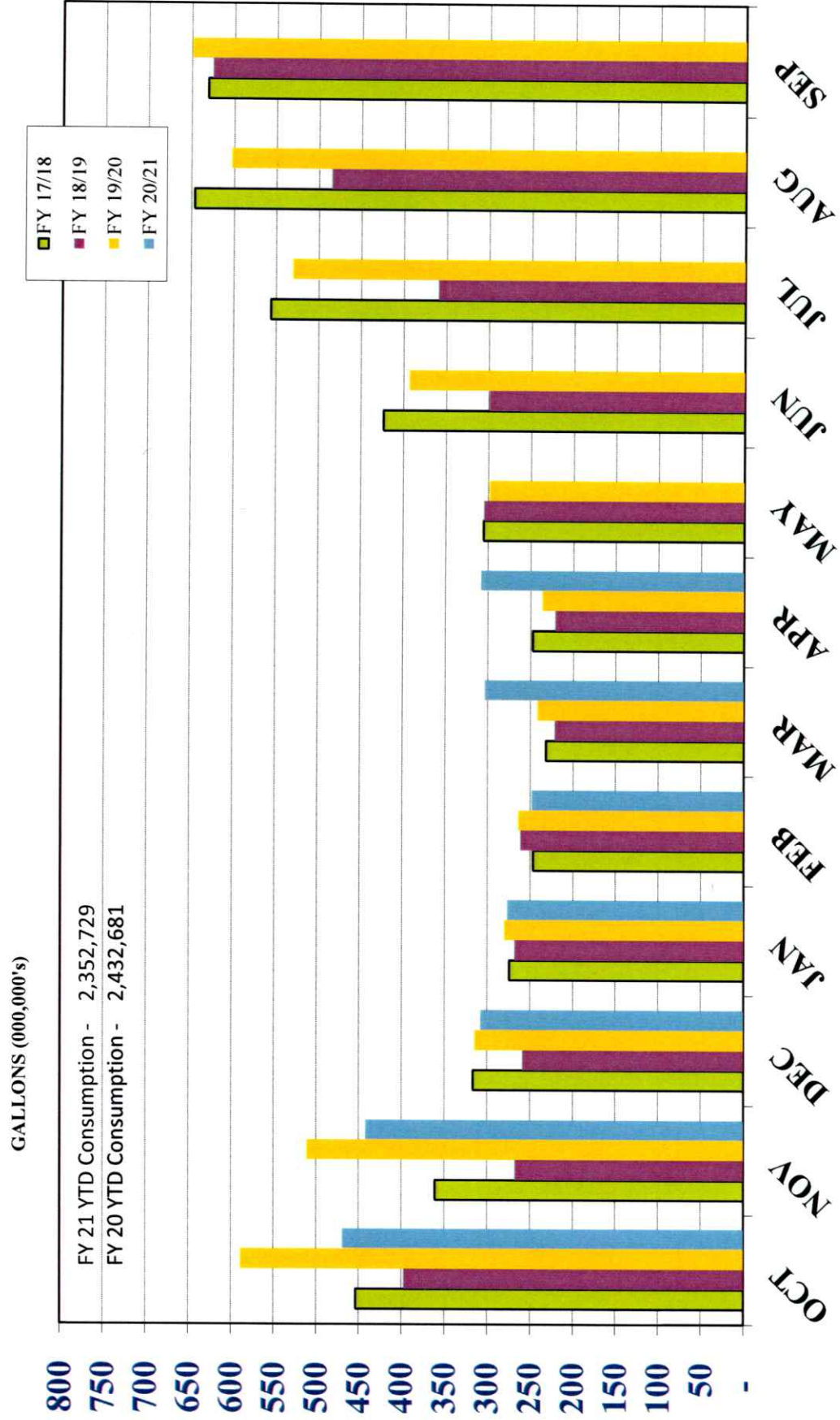
Definition of Bond Coverage:

The ordinance authorizing the issuance of Water and Sewer System revenue bonds requires that the City establish a sinking fund (Revenue Bond Sinking and Reserve Fund) in an amount not less than the average annual requirement for the payment of principal and interest on all the revenue bonds. At September 30, 2020, the sinking fund balance was sufficient to satisfy such bond ordinance requirements. The bond ordinance also contains provisions which, among other items, restricts the issuance of additional revenue bonds unless the special funds noted above contain the required amounts and the pledged revenues are equal to or greater than 1.25 times the average annual debt service requirements after giving effect to the proposed additional bonds and any proposed rate increases. The bond ordinance also requires that the annual gross revenues of the Water and Sewer System, less annual operation and maintenance expenses (excluding depreciation and amortization expense), be at least 1.10 times the annual principal and interest requirements of all then outstanding revenue bonds. The governing body has adopted a resolution stating that they want a coverage factor in excess of 1.30. During 2020, the City achieved a 3.64 bond coverage ratio which exceeded the 1.10 required by the bond ordinance. For fiscal year 2021, the bond coverage ratio is projected at 2.54.



CITY OF MANSFIELD

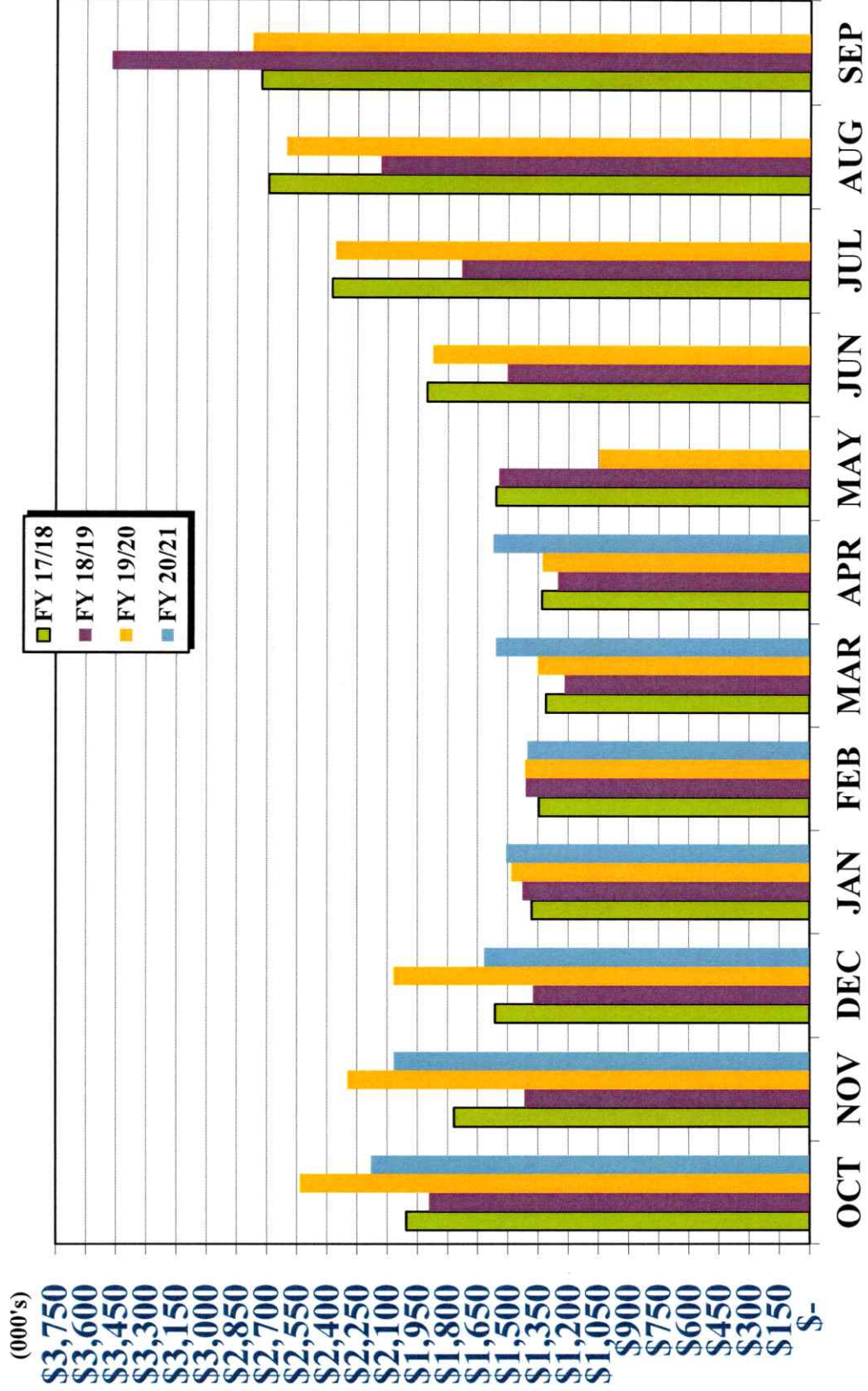
WATER CONSUMPTION





CITY OF MANSFIELD

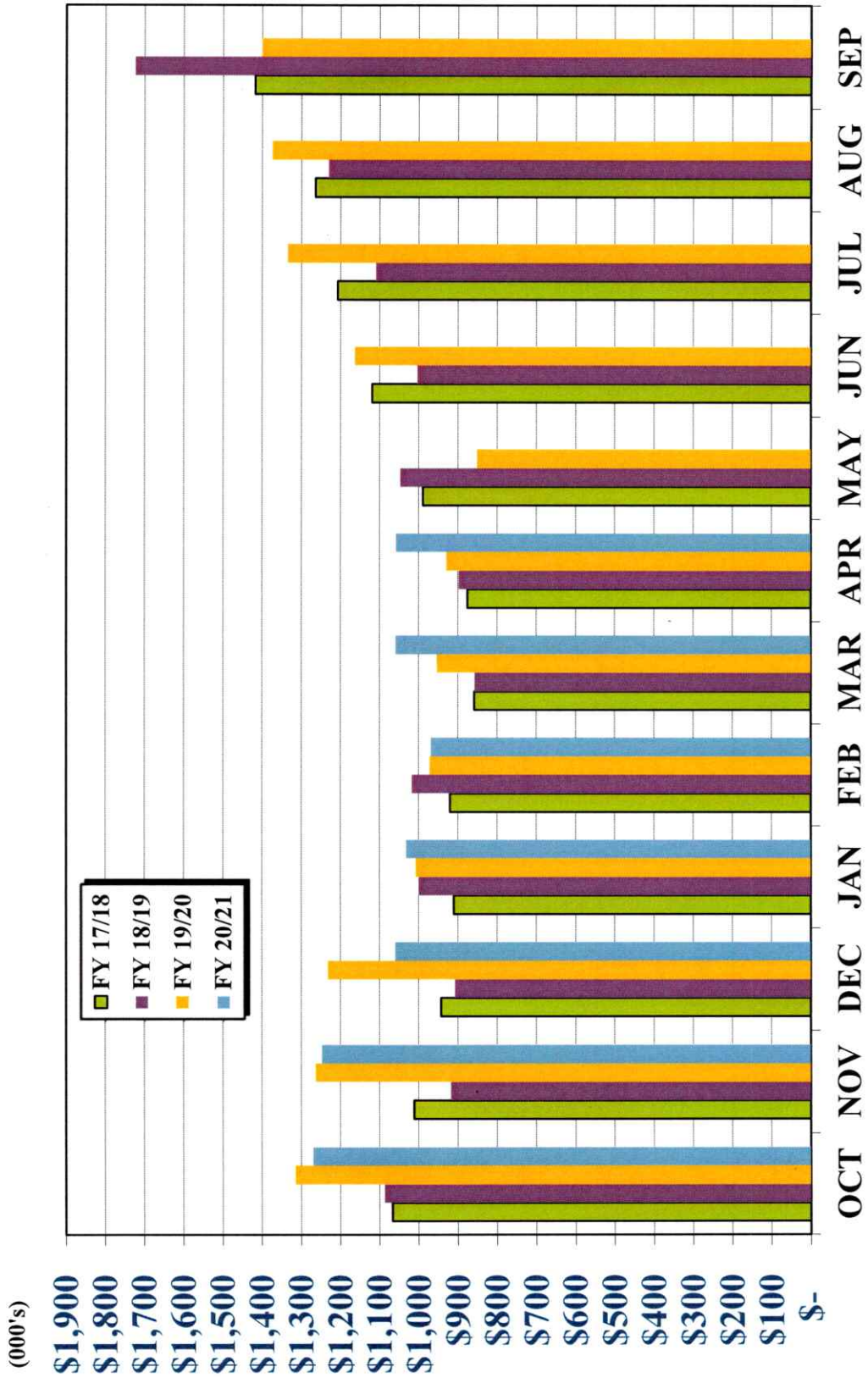
UTILITY FUND - WATER SALES





CITY OF MANSFIELD

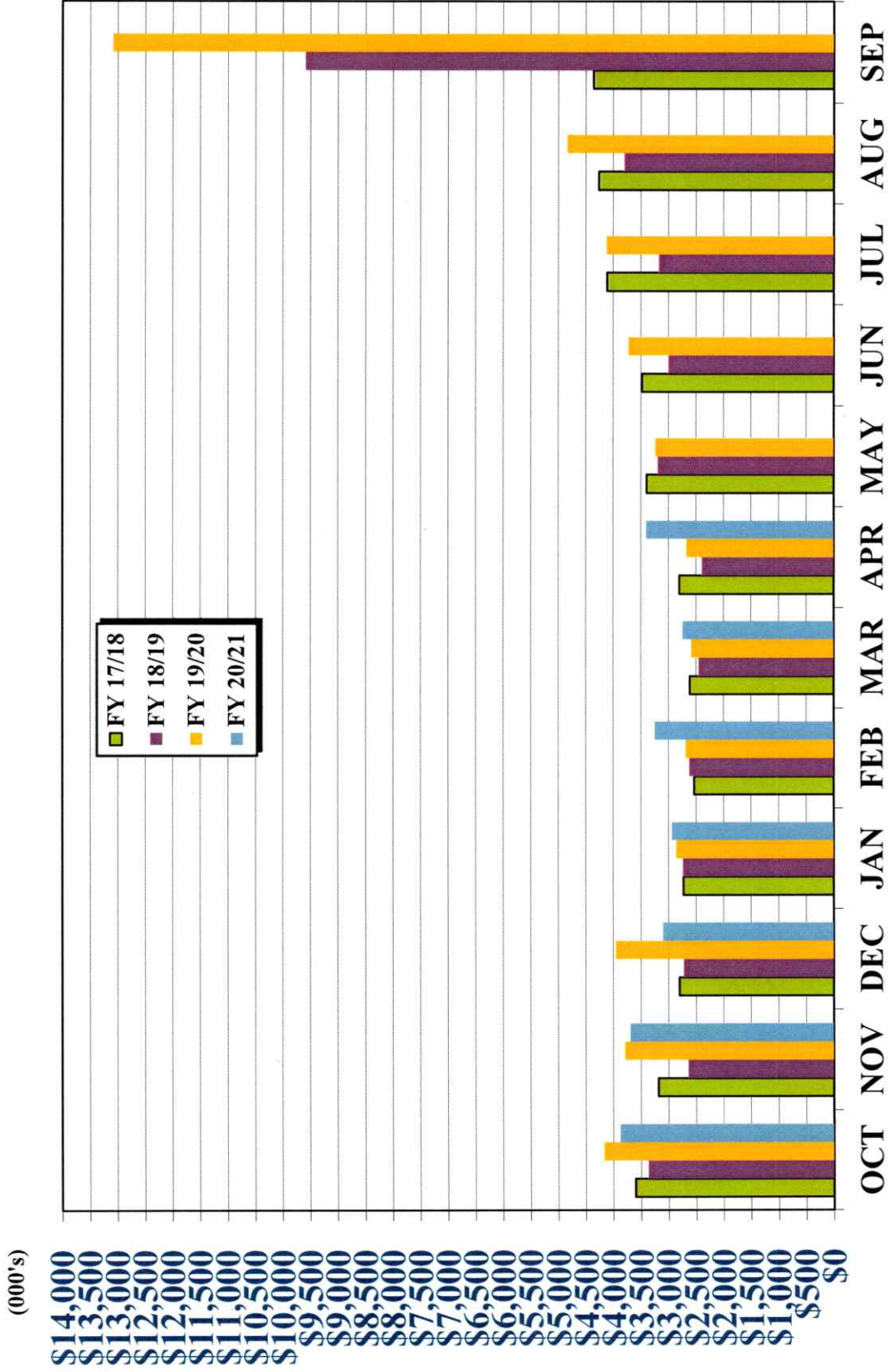
UTILITY FUND - SEWER SERVICE





CITY OF MANSFIELD

UTILITY FUND - TOTAL REVENUES

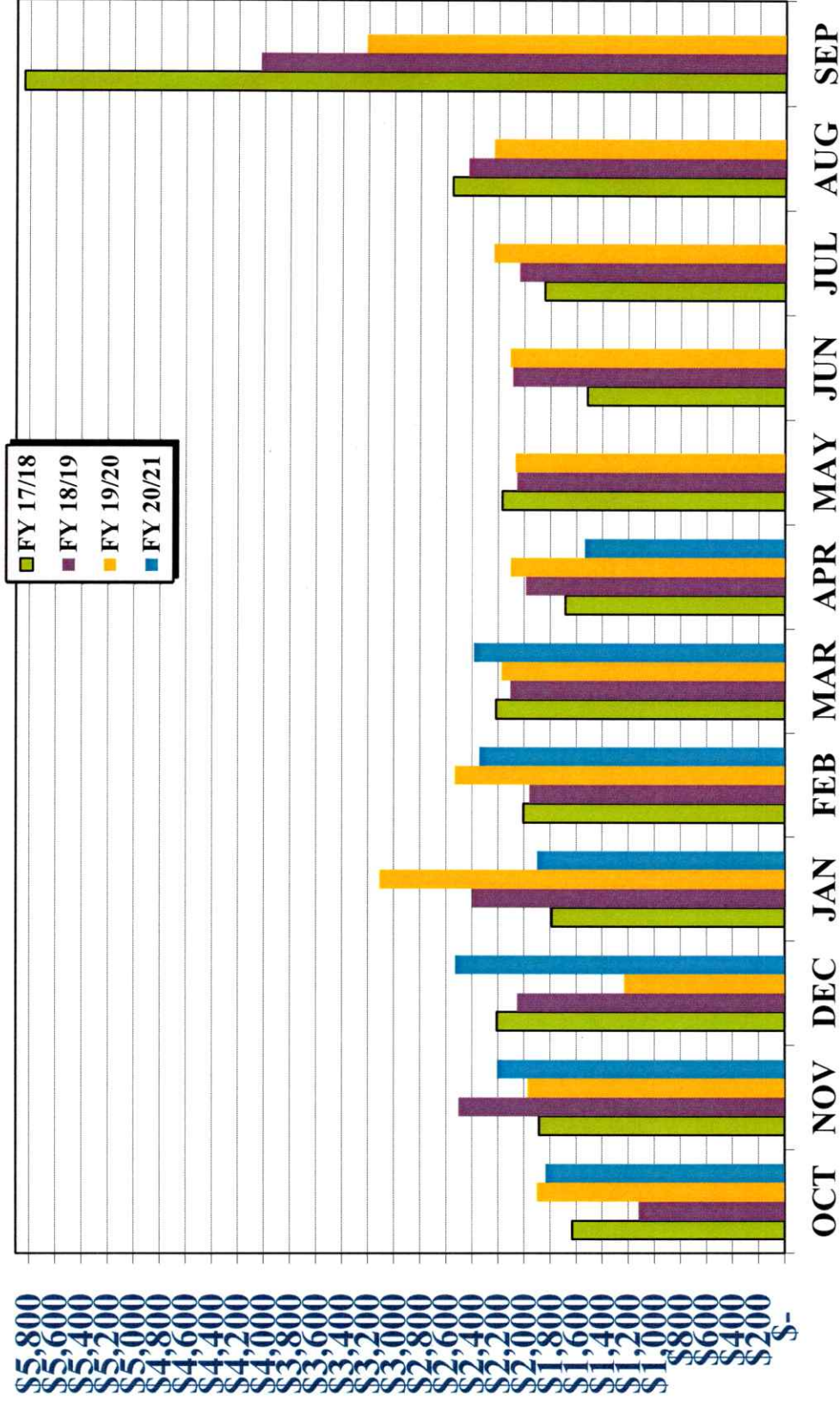




CITY OF MANSFIELD

UTILITY OPERATING EXPENDITURES

(000's)



City of Mansfield, Texas

Statement of Net Position - Law Enforcement Complex
April 30, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 0	\$ -
Receivables:		
Accounts	0	582,937
Inventory	-	34,228
Restricted Assets:		
Cash And Investments	127,335	183,964
Fixed Assets (net of accumulated depreciation)	<u>5,456,277</u>	<u>5,692,274</u>
Total Assets	<u>5,583,612</u>	<u>6,493,403</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred pension contributions	416,591	465,082
Deferred OPEB contributions	167,729	5,091
Deferred investment losses	(0)	414,144
Deferred assumption changes	26,314	11,705
Deferred actuarial experience	<u>819,196</u>	<u>1,349,279</u>
Total Deferred Outflows of Resources	<u>1,429,830</u>	<u>2,245,301</u>
<u>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	<u>\$ 7,013,442</u>	<u>\$ 8,738,704</u>

City of Mansfield, Texas

Statement of Net Position - Law Enforcement Complex
April 30, 2021 and 2020 (Unaudited)

	2021	2020
<u>LIABILITIES</u>		
Accounts Payable	\$ 36,850	\$ 875,099
Accrued Liabilities	-	-
Payable From Restricted Assets:		
Inmate Trust	25,655	44,471
General Obligation Debt Payable:		
Bonds Payable-Current	392,720	442,409
Accrued Interest	3,068	3,414
Long-Term		
Compensated Absences	0	1,078,555
Total OPEB liability	108,925	134,769
Net OPEB liability	3,237,919	5,092,347
Net pension liability	1,815,617	3,563,664
Total Liabilities	5,620,754	11,234,728
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred assumption changes	79,972	186,253
Deferred investment gains	404,575	-
Deferred loss on refunding	12,388	14,078
Total Deferred Inflows of Resources	496,935	200,331
<u>NET POSITION</u>		
Invested in Capital Assets (net of related debt)	5,125,433	5,371,335
Unreserved	(4,229,680)	(8,067,690)
Total Net Position	895,753	(2,696,355)
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF OF RESOURCES, AND NET POSITION</u>	\$ 7,013,442	\$ 8,738,704

City of Mansfield, Texas

Comparative Combined Statement of Activities - Law Enforcement Complex
For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
OPERATING REVENUES:				
Charges For Services	\$ -	\$ 569,970	\$ -	\$ 3,958,287
Salary Reimbursement	-	5,434	-	79,347
Miscellaneous	-	-	-	26,291
Transportation	-	271	-	2,588
Commissary Sales	-	41,937	-	228,390
Telephone Commission	-	20,201	-	161,180
Total Operating Revenues	-	637,813	-	4,456,083
OPERATING EXPENSES:				
Administration	-	26,369	84	193,748
Operations	-	446,675	-	3,343,742
Support	854	50,699	854	357,582
Food Service	-	22,576	-	213,596
Medical Service	-	32,390	-	296,588
Commissary	-	24,030	-	211,063
Depreciation	19,378	19,487	136,935	138,367
Total Operating Expenses	20,232	622,226	137,873	4,754,686
OPERATING INCOME (LOSS)	(20,232)	15,587	(137,873)	(298,603)
NON OPERATING REVENUES (EXPENSES)				
Interest Revenue	-	-	-	-
Other Income	-	-	6,512	-
Other Expenses	-	(26,762)	(2,863)	(187,337)
Gain/(loss) on sale of assets	-	-	-	-
Amortization	-	-	-	-
Interest And Fiscal Charges	(1,128)	(1,224)	(7,897)	(8,567)
Net Nonoperating Revenues (Expenses)	(1,128)	(27,986)	(4,248)	(195,904)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(21,360)	(12,399)	(142,121)	(494,507)
OPERATING TRANSFERS:				
Transfer In (Out)	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(21,360)	(12,399)	(142,121)	(494,507)
NET POSITION, BEGINNING	917,113	(2,683,956)	1,037,874	(2,201,848)
NET POSITION, ENDING	\$ 895,753	\$ (2,696,355)	\$ 895,753	\$ (2,696,355)

City of Mansfield, Texas

Statement of Net Position - Drainage Utility Fund
April 30, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 5,087,776	\$ 4,383,254
Accounts Receivable	310,251	354,996
Restricted Assets:		
Cash and Investments	337,272	335,794
Fixed Assets (Net of accumulated depreciation)	8,426,150	8,408,872
Total Assets	14,161,449	13,482,916
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred pension contributions	47,806	36,001
Deferred OPEB contributions	23,151	399
Deferred investment losses	4,167	74,161
Deferred assumption changes	3,020	428
Deferred actuarial experience	113,466	92,602
Deferred loss on refunding	95,307	119,133
Total deferred outflows of resources	286,917	322,724
Total Assets and Deferred Outflows of Resources	\$ 14,448,366	\$ 13,805,640
<u>LIABILITIES</u>		
Accounts Payable	\$ 3,421	\$ 2,961
Accrued Liabilities	57,335	44,411
Retainage Payable	5,126	6,976
Bond Payable	2,315,000	2,745,000
Accrued Interest Payable	19,938	24,268
Unamortized Discounts on Bonds	(18,334)	(22,305)
Unamortized Premiums on Bonds	23,134	29,607
Total OPEB liability	12,500	11,673
Net OPEB liability	448,915	399,153
Net pension liability	208,350	231,629
Total Liabilities	3,075,385	3,473,373
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred assumption changes	16,628	7,928
Deferred investment gains	49,875	-
Total deferred inflows of resources	66,503	7,928
<u>NET POSITION</u>		
Invested in Capital Assets (net of related debt)	5,871,656	5,033,202
Reserved for Debt Service	357,210	24,268
Unrestricted	5,077,612	5,266,869
Total Net Position	11,306,478	10,324,339
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 14,448,366	\$ 13,805,640

City of Mansfield, Texas

Comparative Combined Statement of Activities - Drainage Utility Fund
For the Month and Seven Months Ended April 30, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
OPERATING REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Licenses Fee-Gaswells/Pipelines	-	-	-	-
Drainage Fee	226,752	222,680	1,571,980	1,547,506
Total Operating Revenues	226,752	222,680	1,571,980	1,547,506
OPERATING EXPENSES:				
Administration	67,841	77,579	513,579	434,340
General Maintenance	26,538	18,345	226,673	127,296
Depreciation	14,871	14,771	103,966	104,872
Total Operating Expenses	109,250	110,695	844,218	666,508
OPERATING INCOME (LOSS)	117,502	111,985	727,762	880,998
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	-	364	325	7,899
Other Income	4,650	-	4,963	653
Amortization	-	-	-	-
Interest and fiscal charges	(6,646)	(8,089)	(48,212)	(58,315)
Net Nonoperating Revenue	(1,996)	(7,725)	(42,924)	(49,763)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	115,506	104,260	684,838	831,236
OPERATING TRANSFERS				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	115,506	104,260	684,838	831,236
NET POSITION, BEGINNING	11,190,971	10,220,079	10,621,640	9,493,103
NET POSITION, ENDING	\$ 11,306,478	\$ 10,324,339	\$ 11,306,478	\$ 10,324,339

CITY OF MANSFIELD, TEXAS
SALES TAX COMPARISON
INFORMATION

GENERAL FUND
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2020 TO SEPTEMBER 2021

MONTH	FY20	FY21	DOLLAR VALUE INCREASE (DECREASE) FY 2020/2021	PERCENTAGE INCREASE (DECREASE) FY 2020/2021
OCTOBER	973,126.76	1,088,496.91	115,370.15	11.86%
NOVEMBER	1,227,674.02	1,419,747.37	192,073.35	15.65%
DECEMBER	1,062,055.58	1,137,620.48	75,564.90	7.11%
JANUARY	1,037,023.19	1,158,578.39	121,555.20	11.72%
FEBRUARY	1,538,992.70	1,595,982.42	56,989.72	3.70%
MARCH	987,055.68	1,112,384.55	125,328.87	12.70%
Subtotal	6,825,927.93	7,512,810.12	686,882.19	10.06%
APRIL	1,168,429.55	1,635,008.34	466,578.79	39.93%
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	7,994,357.48	9,147,818.46	1,153,460.98	14.43%
BUDGET		13,462,618.00	517,792.52	
OVER/(UNDER) BUDGET		(4,314,799.54)	0.04	

MANSFIELD PARKS FACILITIES DEVELOPMENT CORP.
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2020
TO SEPTEMBER 2021

MONTH	FY20	FY21	DOLLAR VALUE INCREASE (DECREASE) FY 2020/2021	PERCENTAGE INCREASE (DECREASE) FY 2020/2021
OCTOBER	486,563.38	544,248.46	57,685.08	11.86%
NOVEMBER	613,837.01	709,873.69	96,036.68	15.65%
DECEMBER	531,027.79	568,810.24	37,782.45	7.11%
JANUARY	518,511.59	579,289.19	60,777.60	11.72%
FEBRUARY	769,496.35	797,991.21	28,494.86	3.70%
MARCH	493,527.84	556,192.28	62,664.44	12.70%
Subtotal	3,412,963.96	3,756,405.07	343,441.11	10.06%
APRIL	584,214.77	817,504.17	233,289.40	39.93%
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	3,997,178.73	4,573,909.24	576,730.51	14.43%

MANSFIELD ECONOMIC DEVELOPMENT CORP.
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2020 TO SEPTEMBER 2021

MONTH	FY20	FY21	DOLLAR VALUE INCREASE (DECREASE) 2020/2021	PERCENTAGE INCREASE (DECREASE) 2020/2021
OCTOBER	486,563.38	544,248.46	57,685.08	11.86%
NOVEMBER	613,837.01	709,873.69	96,036.68	15.65%
DECEMBER	531,027.78	568,810.24	37,782.46	7.11%
JANUARY	518,511.59	579,289.19	60,777.60	11.72%
FEBRUARY	769,496.35	797,991.21	28,494.86	3.70%
MARCH	493,527.83	556,192.28	62,664.45	12.70%
Subtotal	3,412,963.94	3,756,405.07	343,441.13	10.06%
APRIL	584,214.77	817,504.17	233,289.40	39.93%
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	3,997,178.71	4,573,909.24	576,730.53	14.43%

GENERAL FUND
MANSFIELD PARKS DEVELOPMENT CORP.
AND
MANSFIELD ECONOMIC DEVELOPMENT CORP.
COMBINED TOTAL YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2020 TO SEPTEMBER 2021

MONTH	FY20	FY21	DOLLAR VALUE INCREASE (DECREASE) FY 2020/2021	PERCENTAGE INCREASE (DECREASE) FY 2020/2021
OCTOBER	1,946,253.52	2,176,993.83	230,740.31	11.86%
NOVEMBER	2,455,348.04	2,839,494.75	384,146.71	15.65%
DECEMBER	2,124,111.15	2,275,240.96	151,129.81	7.11%
JANUARY	2,074,046.37	2,317,156.77	243,110.40	11.72%
FEBRUARY	3,077,985.40	3,191,964.84	113,979.44	3.70%
MARCH	1,974,111.35	2,224,769.10	250,657.75	12.70%
Subtotal	13,651,855.83	15,025,620.25	1,373,764.42	10.06%
APRIL	2,336,859.09	3,270,016.68	933,157.59	39.93%
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	15,988,714.92	18,295,636.93	2,306,922.01	14.43%
BUDGET		26,925,236.00		
OVER/(UNDER) BUDGET		(8,629,599.07)		

SCHEDULE OF INVESTMENTS



INVESTMENT OFFICERS' REPORT

This report is prepared in accordance with the Public funds Investment Act ("Act"), Chapter 2256 of Title 10 of the Government Code. This Act prescribes the investment of funds in the custody of a district or authority created under Article XVI, Section 59, of the Texas Constitution. Section 2256.023(a) of the Act states that "not less than quarterly the investment officers shall prepare and submit to the governing body of the entity a written report of investment transactions for all funds covered by this chapter for the preceding reporting period." This report covers the month of April for Fiscal Year 2021.



Bryan Rebel
Investment Officer

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 4/30/2021

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
AIM Invesco												
AIM Invesco MM	AIM	9/30/1999	?	468,065.91	468,065.91	468,065.91	?	N/A	1		0.67	15 - Street Construction
Sub Total / Average AIM Invesco			?	468,065.91	468,065.91	468,065.91	?		1	0.00	0.67	
Nations Funds												
Nations Funds MM	MF0008	10/25/1999	?	26,598.62	26,598.62	26,598.62	?	N/A	1		0.04	06 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	?	152,188.29	152,188.29	152,188.29	?	N/A	1		0.22	39 - Economic Development
Nations Funds MM	MF0008	10/25/1999	?	445,544.87	445,544.87	445,544.87	?	N/A	1		0.64	10 - Debt Services
Nations Funds MM	MF0008	10/25/1999	?	2,292,122.61	2,292,122.61	2,292,122.61	?	N/A	1		3.27	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	10/25/1999	?	606,758.26	606,758.26	606,758.26	?	N/A	1		0.87	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	?	1,457,375.28	1,457,375.28	1,457,375.28	?	N/A	1		2.08	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	?	3,361,709.79	3,361,709.79	3,361,709.79	?	N/A	1		4.80	15 - Street Construction
Nations Funds MM	MF0008	10/25/1999	?	4,873,423.85	4,873,423.85	4,873,423.85	?	N/A	1		6.96	25 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	?	4,168,481.38	4,168,481.38	4,168,481.38	?	N/A	1		5.95	01 - General Fund
Nations Funds MM	MF0008	4/11/2012	?	3,009,037.99	3,009,037.99	3,009,037.99	?	N/A	1		4.29	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	8/1/2016	?	1,542,210.31	1,542,210.31	1,542,210.31	?	N/A	1		2.20	86 - 2016 Streets Construction
Nations Funds MM	MF0008	8/1/2016	?	1,615,899.51	1,615,899.51	1,615,899.51	?	N/A	1		2.31	309 - Library Expansion
Nations Funds MM	MF0008	12/1/2017	?	25,960.91	25,960.91	25,960.91	?	N/A	1		0.04	87 - 2017 Streets Construction
Nations Funds MM	MF0008	7/2/2018	?	1,600,050.75	1,600,050.75	1,600,050.75	?	N/A	1		2.28	873 - MEDC Construction
Sub Total / Average Nations Funds			?	25,177,362.42	25,177,362.42	25,177,362.42	?		1	0.00	35.93	
TexStar												
TexStar LGIP	TEXSTAR	11/2/2012	?	53,845.53	53,845.53	53,845.53	?	N/A	1		0.08	10 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	?	7,300,592.22	7,300,592.22	7,300,592.22	?	N/A	1		10.42	28 - Utility Construction Fund 28

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	11/2/2012	?	1,063,444.90	1,063,444.90	1,063,444.90	?	N/A	1		1.52	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	?	2,441,939.80	2,441,939.80	2,441,939.80	?	N/A	1		3.49	23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	?	1,516,126.35	1,516,126.35	1,516,126.35	?	N/A	1		2.16	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	?	996,998.95	996,998.95	996,998.95	?	N/A	1		1.42	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	?	1,484,062.24	1,484,062.24	1,484,062.24	?	N/A	1		2.12	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	?	832,925.03	832,925.03	832,925.03	?	N/A	1		1.19	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	?	8,500,423.33	8,500,423.33	8,500,423.33	?	N/A	1		12.13	01 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	?	1,956,209.09	1,956,209.09	1,956,209.09	?	N/A	1		2.79	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	?	79,593.28	79,593.28	79,593.28	?	N/A	1		0.11	16 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	?	231,549.98	231,549.98	231,549.98	?	N/A	1		0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	?	11,277,447.63	11,277,447.63	11,277,447.63	?	N/A	1		16.10	25 - Water & Sewer
TexStar LGIP	TEXSTAR	1/8/2014	?	4,837.37	4,837.37	4,837.37	?	N/A	1		0.01	22 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/30/2014	?	583,203.06	583,203.06	583,203.06	?	N/A	1		0.83	08 - Hotel
TexStar LGIP	TEXSTAR	8/31/2016	?	972,135.90	972,135.90	972,135.90	?	N/A	1		1.39	86 - 2016 Streets Construction
TexStar LGIP	TEXSTAR	12/31/2017	?	3,436,000.94	3,436,000.94	3,436,000.94	?	N/A	1		4.90	87 - 2017 Streets Construction
TexStar LGIP	TEXSTAR	7/31/2018	?	1,688,310.08	1,688,310.08	1,688,310.08	?	N/A	1		2.41	873 - MEDC Construction
Sub Total / Average TexStar			?	44,419,645.68	44,419,645.68	44,419,645.68	?		1	0.00	63.40	
Total / Average			?	70,065,074.01	70,065,074.01	70,065,074.01	?		1	0.00	100	

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 4/30/2021

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
01 - General Fund												
Nations Funds MM	MF0008	Money Market	10/25/1999	?	4,168,481.38	4,168,481.38	4,168,481.38	?	N/A	1		5.95
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	?	8,500,423.33	8,500,423.33	8,500,423.33	?	N/A	1		12.13
Sub Total / Average 01 - General Fund				?	12,668,904.71	12,668,904.71	12,668,904.71	?		1	0.00	18.08
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	?	26,598.62	26,598.62	26,598.62	?	N/A	1		0.04
Sub Total / Average 06 - Tree Mitigation				?	26,598.62	26,598.62	26,598.62	?		1	0.00	0.04
08 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	?	583,203.06	583,203.06	583,203.06	?	N/A	1		0.83
Sub Total / Average 08 - Hotel				?	583,203.06	583,203.06	583,203.06	?		1	0.00	0.83
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	?	445,544.87	445,544.87	445,544.87	?	N/A	1		0.64
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	?	53,845.53	53,845.53	53,845.53	?	N/A	1		0.08
Sub Total / Average 10 - Debt Services				?	499,390.40	499,390.40	499,390.40	?		1	0.00	0.71
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	?	468,065.91	468,065.91	468,065.91	?	N/A	1		0.67
Nations Funds MM	MF0008	Money Market	10/25/1999	?	3,361,709.79	3,361,709.79	3,361,709.79	?	N/A	1		4.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	?	1,956,209.09	1,956,209.09	1,956,209.09	?	N/A	1		2.79
Sub Total / Average 15 - Street Construction				?	5,785,984.79	5,785,984.79	5,785,984.79	?		1	0.00	8.26
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	?	79,593.28	79,593.28	79,593.28	?	N/A	1		0.11

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 16 - Building Construction												
				?	79,593.28	79,593.28	79,593.28	?		1	0.00	0.11
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	?	996,998.95	996,998.95	996,998.95	?	N/A	1		1.42
Sub Total / Average 19 - Drainage Utility Fund												
				?	996,998.95	996,998.95	996,998.95	?		1	0.00	1.42
22 - Equipment Replacement												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	?	4,837.37	4,837.37	4,837.37	?	N/A	1		0.01
Sub Total / Average 22 - Equipment Replacement												
				?	4,837.37	4,837.37	4,837.37	?		1	0.00	0.01
23 - Mansfield Parks 1/2 Sales Tax												
Nations Funds MM	MF0008	Money Market	10/25/1999	?	2,292,122.61	2,292,122.61	2,292,122.61	?	N/A	1		3.27
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	?	2,441,939.80	2,441,939.80	2,441,939.80	?	N/A	1		3.49
Sub Total / Average 23 - Mansfield Parks 1/2 Sales Tax												
				?	4,734,062.41	4,734,062.41	4,734,062.41	?		1	0.00	6.76
24 - Mansfield Parks Land Dedication												
Nations Funds MM	MF0008	Money Market	10/25/1999	?	606,758.26	606,758.26	606,758.26	?	N/A	1		0.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	?	1,063,444.90	1,063,444.90	1,063,444.90	?	N/A	1		1.52
Sub Total / Average 24 - Mansfield Parks Land Dedication												
				?	1,670,203.16	1,670,203.16	1,670,203.16	?		1	0.00	2.38
25 - Water & Sewer												
Nations Funds MM	MF0008	Money Market	10/25/1999	?	4,873,423.85	4,873,423.85	4,873,423.85	?	N/A	1		6.96
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	?	11,277,447.63	11,277,447.63	11,277,447.63	?	N/A	1		16.10
Sub Total / Average 25 - Water & Sewer												
				?	16,150,871.48	16,150,871.48	16,150,871.48	?		1	0.00	23.05
27 - Revenue Bond Reserve												
Nations Funds MM	MF0008	Money Market	4/11/2012	?	3,009,037.99	3,009,037.99	3,009,037.99	?	N/A	1		4.29
Sub Total / Average 27 - Revenue Bond Reserve												
				?	3,009,037.99	3,009,037.99	3,009,037.99	?		1	0.00	4.29
28 - Utility Construction Fund 28												

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	?	1,457,375.28	1,457,375.28	1,457,375.28	?	N/A	1		2.08
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	?	7,300,592.22	7,300,592.22	7,300,592.22	?	N/A	1		10.42
<hr/>												
Sub Total / Average 28 - Utility Construction Fund 28				?	8,757,967.50	8,757,967.50	8,757,967.50	?		1	0.00	12.50
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309 - Library Expansion												
Nations Funds MM	MF0008	Money Market	8/1/2016	?	1,615,899.51	1,615,899.51	1,615,899.51	?	N/A	1		2.31
Sub Total / Average 309 - Library Expansion				?	1,615,899.51	1,615,899.51	1,615,899.51	?		1	0.00	2.31
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38 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	?	231,549.98	231,549.98	231,549.98	?	N/A	1		0.33
Sub Total / Average 38 - MEDC I&S Fund				?	231,549.98	231,549.98	231,549.98	?		1	0.00	0.33
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39 - Economic Development												
Nations Funds MM	MF0008	Money Market	10/25/1999	?	152,188.29	152,188.29	152,188.29	?	N/A	1		0.22
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	?	832,925.03	832,925.03	832,925.03	?	N/A	1		1.19
Sub Total / Average 39 - Economic Development				?	985,113.32	985,113.32	985,113.32	?		1	0.00	1.41
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50 - TIF												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	?	1,484,062.24	1,484,062.24	1,484,062.24	?	N/A	1		2.12
Sub Total / Average 50 - TIF				?	1,484,062.24	1,484,062.24	1,484,062.24	?		1	0.00	2.12
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81 - Street Construction 2012 Issue												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	?	1,516,126.35	1,516,126.35	1,516,126.35	?	N/A	1		2.16
Sub Total / Average 81 - Street Construction 2012 Issue				?	1,516,126.35	1,516,126.35	1,516,126.35	?		1	0.00	2.16
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86 - 2016 Streets Construction												
Nations Funds MM	MF0008	Money Market	8/1/2016	?	1,542,210.31	1,542,210.31	1,542,210.31	?	N/A	1		2.20
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	?	972,135.90	972,135.90	972,135.90	?	N/A	1		1.39
Sub Total / Average 86 - 2016 Streets Construction				?	2,514,346.21	2,514,346.21	2,514,346.21	?		1	0.00	3.59

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
87 - 2017 Streets Construction												
Nations Funds MM	MF0008	Money Market	12/1/2017	?	25,960.91	25,960.91	25,960.91	?	N/A	1		0.04
TexStar LGIP	TEXSTAR	Local Government Investment Pool	12/31/2017	?	3,436,000.94	3,436,000.94	3,436,000.94	?	N/A	1		4.90
Sub Total / Average 87 - 2017 Streets Construction				?	3,461,961.85	3,461,961.85	3,461,961.85	?		1	0.00	4.94
873 - MEDC Construction												
Nations Funds MM	MF0008	Money Market	7/2/2018	?	1,600,050.75	1,600,050.75	1,600,050.75	?	N/A	1		2.28
TexStar LGIP	TEXSTAR	Local Government Investment Pool	7/31/2018	?	1,688,310.08	1,688,310.08	1,688,310.08	?	N/A	1		2.41
Sub Total / Average 873 - MEDC Construction				?	3,288,360.83	3,288,360.83	3,288,360.83	?		1	0.00	4.69
Total / Average				?	70,065,074.01	70,065,074.01	70,065,074.01	?		1	0.00	100