

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 February 28, 2021 of the fiscal year ending September 30, 2021.

Significant Financial Activity through the Period

- Capital Improvements –
 - Equipment replaced, \$483,052
 - Streets, \$408,146
 - Fire Station #5 (including land), \$4,152,650 , current year - \$1,517,793
 - Man House renovation, \$915,946, current year - \$255,539
 - Police Station, \$301,118 , current year - \$297,297
- 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 \$501,106,747, deferred outflows of resources are 18,179,360, liabilities are \$263,977,967; deferred inflows of resources are \$6,359,849 and general fund net position is \$248,948,291. Unassigned reserves and general fund balance was \$45,770,319 as of February 28, 2021.

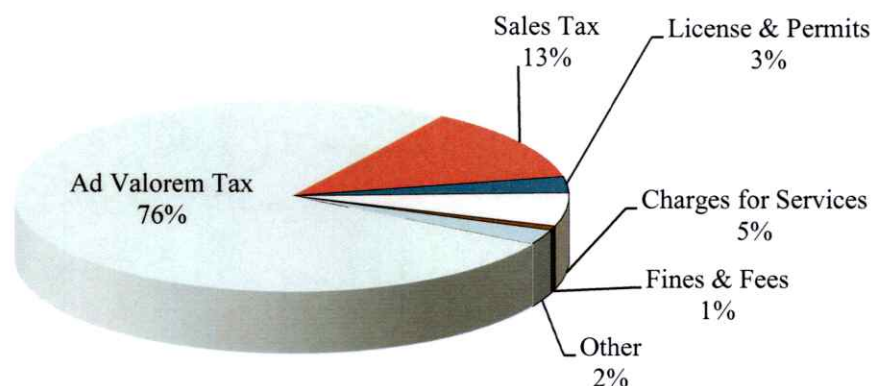
City of Mansfield, Texas interim unaudited financial report for the month and five (5) month period ended February, 2021

2021

Overall general fund revenue collected as of February 28, 2021 is 74.27% of anticipated collections. Expenditures as of February 28, 2021 are in line with budgeted expectations or 38.85% of the expected expenditures have been spent as of February 28, 2021. As of February 28, 2021 the City's current net assets are at estimated results.

General Fund Revenues

Allocation of Receipts as of February 28, 2021



Property Tax Collections

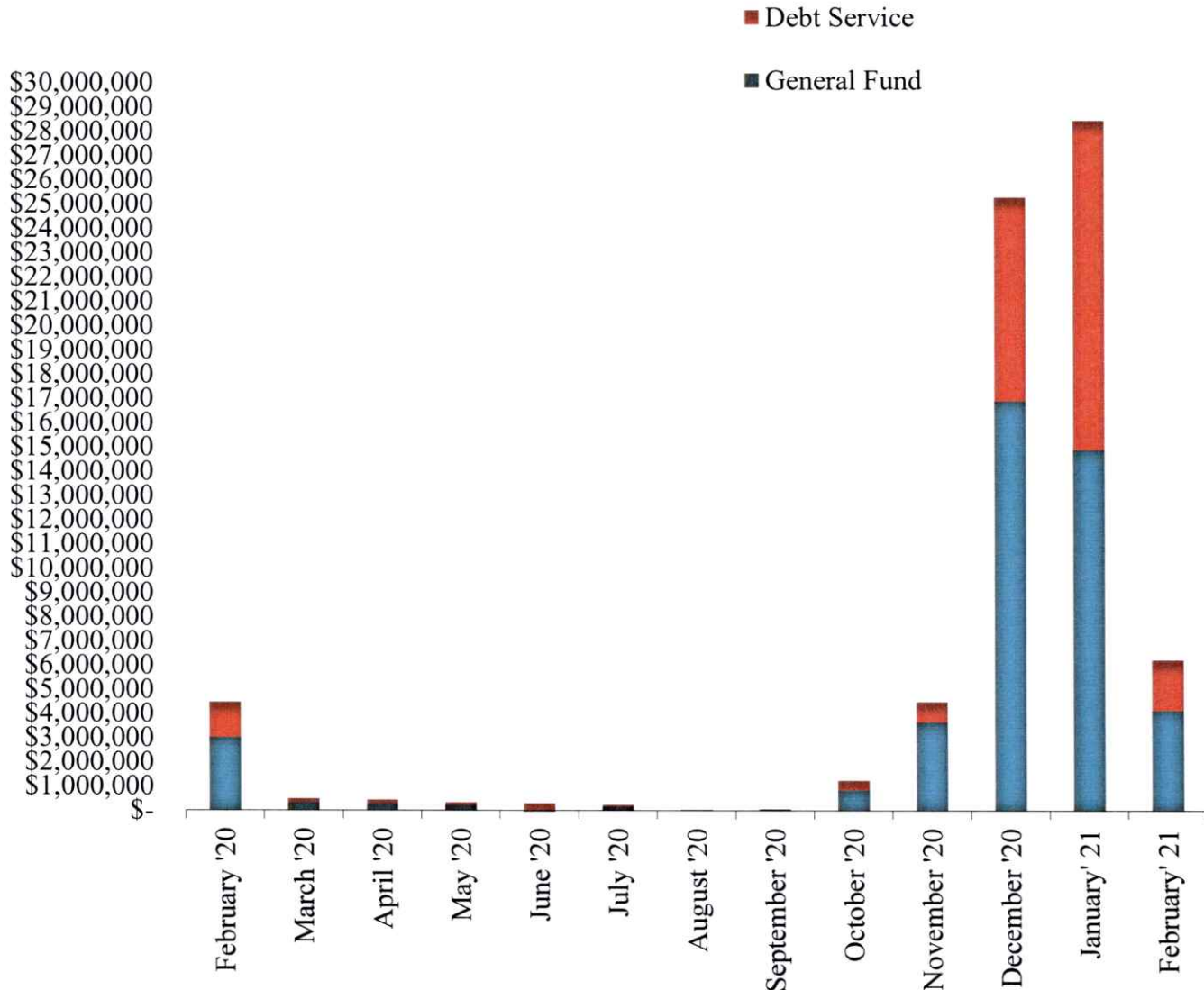
Most of the City's property tax is collected in the first four or six months of the fiscal year as property tax bills are generally due within the first four months of the City's fiscal year. Property tax collections through February 28, 2021 are \$38,626,502. Last year's collections were \$38,722,303 for the same period - a 0.25% decrease over prior year.

As of February 28, 2021, actual debt service property tax collections were \$17,002,404. For the same period last year, property tax collections were \$17,120,390 – a decrease of 0.69%.

City of Mansfield, Texas interim unaudited financial report for the month and five (5) month period ended February, 2021

2021

Ad Valorem Tax Collections by Month



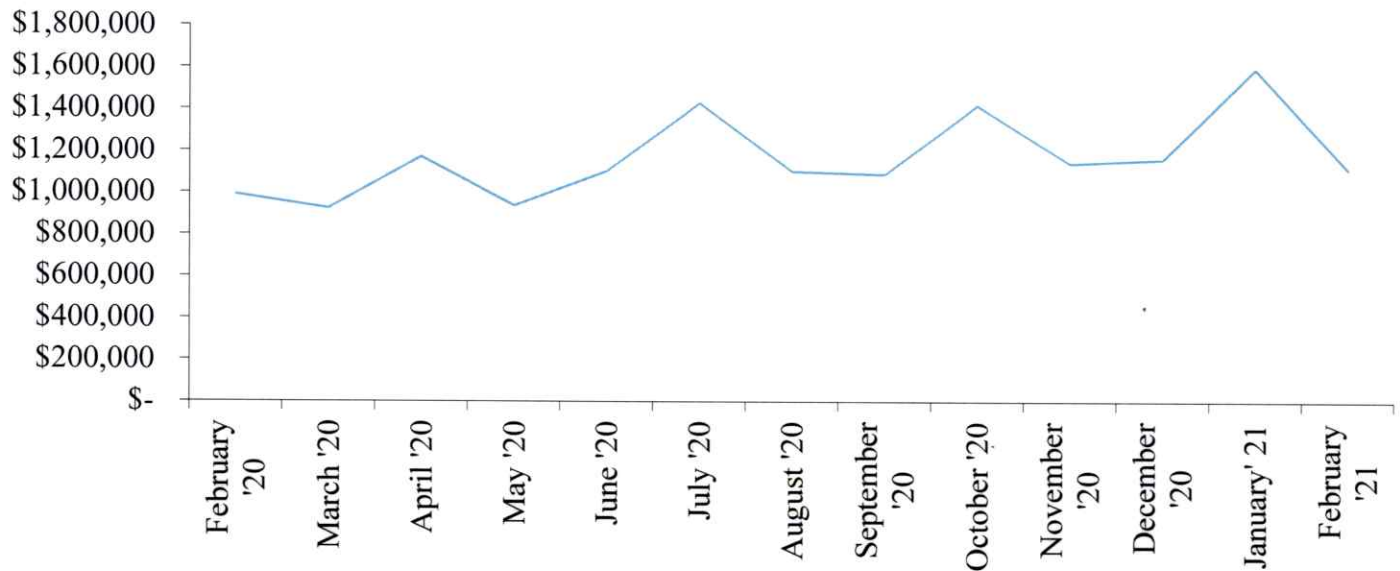
Sales Tax

The City's budgeted sales tax revenue is 19.62% of the total budgeted revenue for the City. Collections for the first five months amount to 9.47% of total budgeted collections for fiscal 2021. Sales tax per capita is \$178 as budgeted. Sales Tax collections for the period February 1, 2021 through February 28, 2021, total \$1,115,177 as compared to \$989,306 for the same period last year. This is an increase of 12.72% over the same period as last year.

City of Mansfield, Texas interim unaudited financial report for the month and five (5) month period ended February, 2021

2021

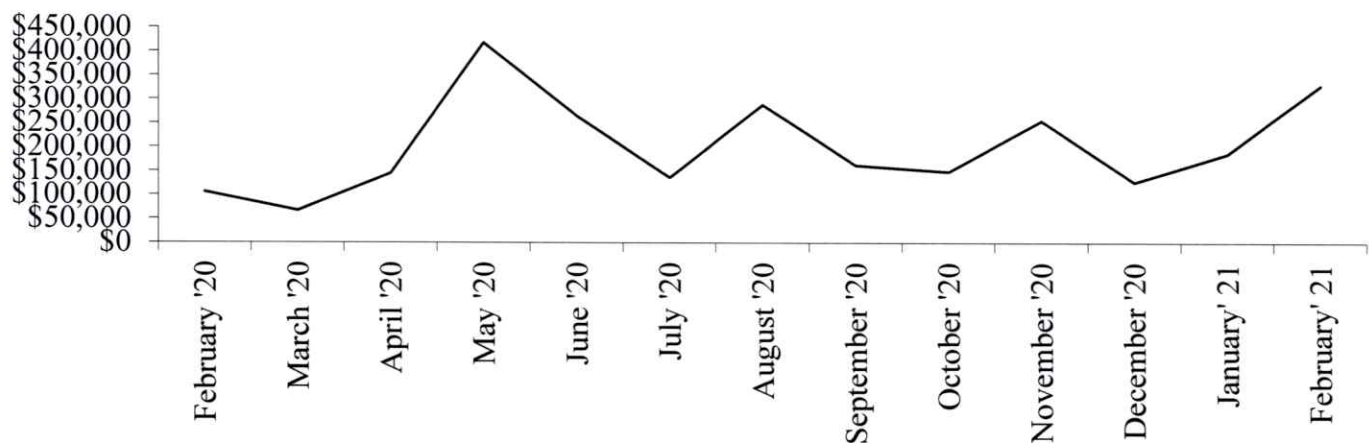
Sales Tax Collections



Building Permits

Building activity has increased in year over year comparisons. Building Permits increased in February 2021 compared to February 2020. Permit revenues for this period compared to the same period last year are \$329,735 and \$104,351 respectively, representing an increase of \$225,384 or 215.99% more than the same period last year. Building activity for the year is above budgeted estimates.

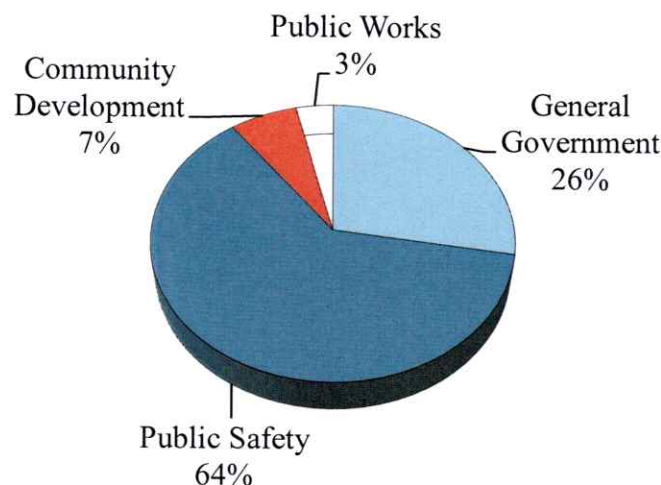
Building Permits Collections by Month



Expenditure/Uses

The City has spent \$26,276,358 of its expected expenditures of \$67,640,387 or 38.85% 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 February 28, 2021.

Actual Expenses



Water & Sewer Financial Activity

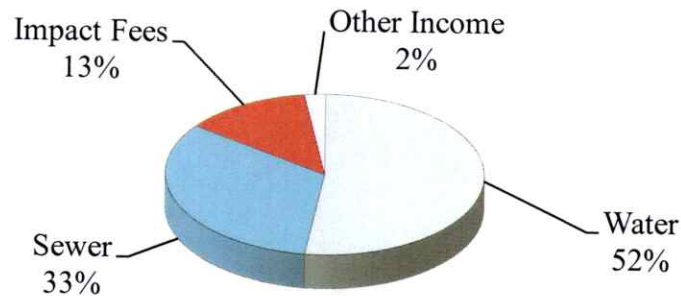
Water & Sewer assets are \$254,356,759, deferred outflows of resources are \$4,292,376 fund liabilities are \$44,585,329; deferred inflows of resources are \$581,712 and fund net position is \$213,482,094. Unassigned reserves are \$22,178,755 as of February 28, 2021.

Operating Revenue is on pace with the budget for this fiscal year. The sale of Water & Sewer alone represents 84.92% 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 46.97% of its Budgeted Revenue to date or \$16,909,742 of \$36,000,198 in Budgeted Revenue.

City of Mansfield, Texas interim unaudited financial report for the month and five (5) month period ended February, 2021

2021

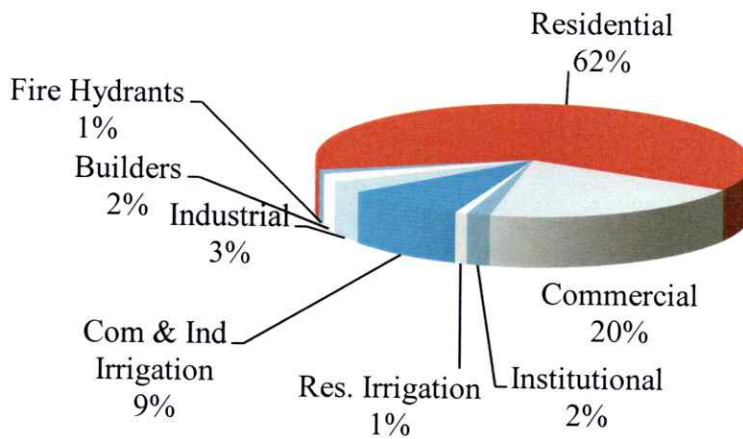
Revenues



Consumption Class	Water Accounts		Consumption ('000)		Avg Consmt Per Acct	
	February '21	February '20	February '21	February '20	February '21	February '20
Residential	20,179	19,512	113,579	111,221	5,629	5,700
Commercial	765	746	36,995	37,285	48,360	49,980
Institutional	158	159	3,175	4,603	20,092	28,949
Residential Irrigation	902	901	1,629	1,657	1,806	1,839
Com & Ind Irrigation	846	784	16,721	17,766	19,765	22,660
Industrial	131	133	6,214	8,758	47,437	65,850
Builders	565	342	4,106	2,301	7,268	6,727
Fire Hydrants	54	46	2,348	1,281	43,481	27,851
Residential Key Branch	6	6	23.21	47.02	3,868	7,837
Bulk Untreated Water	4	4	564	6,578	141,000	1,644,500
Bulk Treated Water	6	6	62,433	71,785	10,405,556	11,964,231
	23,616	22,639	247,788	263,282		

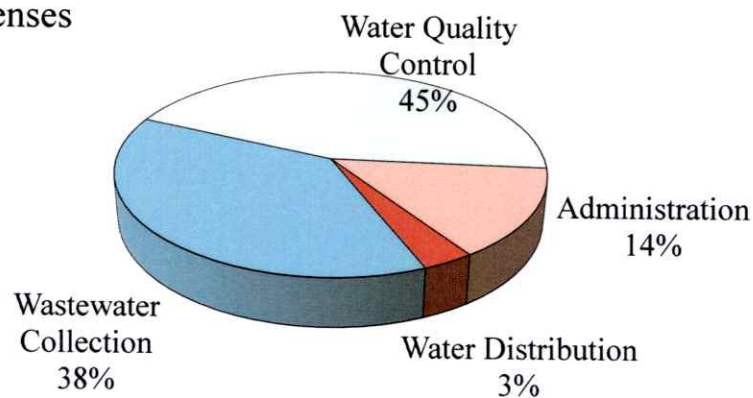
Consumption to date is up over prior year's consumption due to increasing connections. In a year over year comparison, customer accounts have increased by 977 new connections.

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 38.29% of the funds have been expended to date. The costs of raw water and sewer treatment are within budgeted estimates.

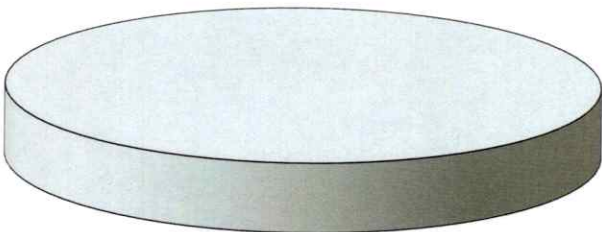
Water & Sewer Expenses



INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended February 28, 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
February 28, 2021 and 2020 (Unaudited)

<u>ASSETS</u>	Fiscal 2021	Fiscal 2020
Cash and Investments	\$ 44,197,071	\$ 41,202,103
Receivables:		
Current Year Taxes	416,228	754,801
Delinquent Taxes (Net of Allowance of \$1,514,601)	-	-
Accounts (Net of Allowance of \$240,056)	2,368,698	2,001,193
Ambulance	1,043,035	1,189,064
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	\$ 501,106,747	\$ 480,548,166
<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	519,286,107	500,779,432
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 335,868	\$ 464,412
Accrued Liabilities	459,582	699,413
Deferred Revenue	1,487,385	1,983,202
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	263,977,967	230,428,207
<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	45,770,319	42,597,482
Total Fund Balances	248,948,291	268,045,401
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 519,286,107	\$ 500,779,432

* 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 Five Months Ended February 28, 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	\$ 5,477,049	\$ 4,377,175	\$ 46,047,289	\$ 45,875,870	\$ 58,725,515	\$ (12,678,226)	78.41%
License And Permits	382,119	145,447	1,403,311	683,843	1,780,379	(377,068)	78.82%
Grant Revenue	-	-	1,596	5,360	200,905	(199,309)	0.79%
Charges For Services	420,006	546,368	2,860,374	2,618,347	5,625,213	(2,764,839)	50.85%
Fines And Fees	55,119	105,296	362,825	495,308	1,247,639	(884,814)	29.08%
Interest Earnings	-	33,784	5,651	186,745	50,000	(44,349)	11.30%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	22,590	19,897	404,471	290,042	864,854	(460,383)	46.77%
Total Revenues	6,356,883	5,227,967	51,085,517	50,155,515	68,494,505	(17,408,988)	74.58%
EXPENDITURES:							
General Government	1,322,780	1,263,093	7,265,568	6,048,793	17,392,784	10,127,216	41.77%
Public Safety	2,963,288	2,763,112	16,326,646	15,389,719	40,413,201	24,086,555	40.40%
Public Works	198,287	242,002	962,011	1,200,066	4,865,186	3,903,175	19.77%
Community Development	266,872	294,847	1,722,133	1,612,024	4,969,216	3,247,083	34.66%
Total Expenditures	4,751,227	4,563,054	26,276,358	24,250,602	67,640,387	41,364,029	38.85%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	1,605,656	664,913	24,809,159	25,904,913	854,118		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	(40,324)	-	(400,158)	(21,516)	(29,833)	(141,861)	1341.33%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Financing, net	-	-	-	-	-	-	0.00%
Sources	-	-	-	-	2,537,347	(2,537,347)	0.00%
(Uses)	-	-	(825,981)	(695,221)	(3,361,632)	2,550,234	24.57%
Total Other Financing Sources (Uses)	(40,324)	-	(1,226,139)	(716,737)	(854,118)	(128,974)	143.56%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,565,332	664,913	23,583,020	25,188,176	0		
FUND BALANCE							
BEGINNING	44,204,987	41,932,569	22,187,299	17,409,306	21,934,063		
ENDING	\$ 45,770,319	\$ 42,597,482	\$ 45,770,319	\$ 42,597,482	\$ 21,934,063		

City of Mansfield, Texas

Statement of Activities - Budget and Actual - General Fund

For the Month and Five Months Ended February 28, 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	\$ 4,107,764	\$ 2,987,338	\$ 38,545,708	\$ 38,584,614	\$ 40,720,947	\$ (2,175,239)	94.66%
Taxes-Prior	30,948	14,824	80,794	137,689	174,144	(93,350)	46.40%
Gas Royalty Income	445	4,872	426,553	429,514	479,458	(52,905)	88.97%
Franchise Taxes	143,483	345,650	340,684	674,029	3,435,645	(3,094,961)	9.92%
Sales Taxes	1,115,177	989,306	6,438,314	5,866,351	13,494,430	(7,056,116)	47.71%
Mix Drink Taxes	18,896	-	76,382	55,570	238,831	(162,449)	31.98%
Delinquent P&I	60,336	35,186	138,854	128,103	182,060	(43,206)	76.27%
Total Taxes	5,477,049	4,377,175	46,047,289	45,875,870	58,725,515	(12,678,226)	78.41%
LICENSE & PERMITS							
Building Permits	329,735	104,351	1,048,228	489,077	1,321,583	(273,355)	79.32%
Other Lic/Permits	52,384	41,096	355,083	194,766	458,796	(103,713)	77.39%
Total License & Permits	382,119	145,447	1,403,311	683,843	1,780,379	(377,068)	78.82%
GRANT REVENUE	-	-	1,596	5,360	200,905	(199,309)	0.79%
CHARGES FOR SERVICES							
Sanitation	308,777	318,122	1,619,794	1,525,138	3,685,500	(2,065,706)	43.95%
Ambulance Services	87,800	134,815	972,912	674,132	1,555,713	(582,801)	62.54%
Fines & Fees-Engineering	23,429	93,431	267,668	419,077	384,000	(116,332)	69.71%
Total Charges For Services	420,006	546,368	2,860,374	2,618,347	5,625,213	(2,764,839)	34.54%
FINES & FEES							
Fines & Fees-Court	48,919	75,131	237,967	334,420	876,499	(638,532)	27.15%
Fines & Fees-Other	6,200	30,165	124,858	160,888	371,140	(246,282)	33.64%
Total Fines & Fees	55,119	105,296	362,825	495,308	1,247,639	(884,814)	29.08%
INTEREST EARNINGS	-	33,784	5,651	186,745	50,000	(44,349)	11.30%
MISCELLANEOUS							
Jail Contract Housing	0	0	147,072	0	287,937	(140,865)	51.08%
Certificate Of Occupancy	1,260	1,500	6,900	5,460	15,480	(8,580)	44.57%
Mowing	0	375	2,019	4,135	-	2,019	0.00%
Sale Of Property	0	0	15	5,412	-	15	0.00%
Zoning Fees	6,700	7,900	24,300	36,562	78,000	(53,700)	31.15%
Plat Fees	0	0	0	0	57,541	(57,541)	0.00%
Miscellaneous	14,630	10,122	224,165	238,473	425,896	(201,731)	52.63%
Total Miscellaneous	22,590	19,897	404,471	290,042	864,854	(460,383)	46.77%
Total Revenues	\$ 6,356,883	\$ 5,227,967	\$ 51,085,517	\$ 50,155,515	\$ 68,494,505	\$ (17,408,988)	74.58%

City of Mansfield, Texas

Statement of Activities - Budget and Actual - General Fund

For the Month and Five Months Ended February 28, 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
EXPENDITURES:							
GENERAL GOVERNMENT							
Non-departmental	\$ 230,903	\$ 249,923	\$ 1,061,497	\$ 661,413	\$ 3,524,863	\$ 2,463,366	30.11%
City Council	4,861	6,184	78,048	54,224	180,485	102,437	43.24%
Administration	98,605	78,104	933,461	377,545	1,271,060	337,599	73.44%
Legal	27,166	33,781	436,680	226,359	494,392	57,712	88.33%
Human Resources	52,060	59,657	343,200	307,954	786,415	443,215	43.64%
Finance	15,074	44,340	79,357	238,325	222,749	143,392	35.63%
Accounting	46,152	34,891	165,976	198,544	517,706	351,730	32.06%
Purchasing	25,187	6,627	150,577	42,560	362,973	212,396	41.48%
Tax Collection	-	-	307,067	319,901	350,008	42,941	87.73%
Information Technology	42,100	79,364	350,813	351,947	1,029,888	679,075	34.06%
Sanitation	280,668	257,123	1,091,100	1,008,365	3,063,499	1,972,399	35.62%
Budget	41	6,622	41	37,726	0	(41)	0.00%
City Secretary	35,589	46,779	206,555	221,084	488,326	281,771	42.30%
Planning Administration	172,705	91,822	525,223	470,695	1,206,684	681,461	43.53%
Construction Codes Boards	-	-	250	50,288	42,674	42,424	0.59%
Planning/Zoning Comm	1,630	346	2,585	5,594	13,187	10,602	19.60%
Engineering	40,199	37,904	206,078	180,081	406,962	200,884	50.64%
Historic Landmark	27	163	339	573	2,105	1,766	16.12%
Development Services	15,403	15,639	201,174	79,557	333,371	132,197	60.35%
Building Inspection	90,164	93,722	471,440	454,621	1,254,255	782,815	37.59%
Board of Adjustments	-	223	156	637	2,818	2,662	5.54%
Code Compliance	49,765	46,784	248,440	249,867	657,365	408,925	37.79%
Building Maintenance	94,481	73,095	405,511	510,933	1,180,999	775,488	34.34%
Total	1,322,780	1,263,093	7,265,568	6,048,793	17,392,784	10,127,216	41.77%
PUBLIC SAFETY							
Police Administration	113,084	109,095	887,659	935,609	1,770,723	883,064	50.13%
Communications	181,123	185,623	1,372,798	1,327,230	3,129,212	1,756,414	43.87%
Patrol	843,349	772,032	3,879,594	3,822,626	10,299,262	6,419,668	37.67%
CID And Narcotics	215,519	230,064	1,373,960	1,304,792	3,226,900	1,852,940	42.58%
Jail Operations	86,968	-	506,361	-	1,214,874	708,513	41.68%
Animal Control	58,919	55,563	307,002	288,254	773,204	466,202	39.71%
CVE Traffic Enforcement	20,420	24,087	120,211	122,341	332,552	212,341	36.15%
Traffic Enforcement	47,678	43,569	246,666	226,083	665,082	418,416	37.09%
K-9 Patrol	9,486	14,304	49,955	70,978	140,548	90,593	35.54%
COPS	54,034	30,698	284,275	172,529	772,580	488,305	36.80%
Municipal Court	43,884	55,209	249,611	304,379	603,599	353,988	41.35%
Training	40,367	27,746	244,458	149,365	651,167	406,709	37.54%
Police Grant Expenditures	30,372	30,721	295,004	189,470	392,460	97,456	75.17%
Fire Administration	98,076	96,009	536,939	528,565	1,818,629	1,281,690	29.52%
Fire Prevention	47,859	64,759	317,216	396,627	833,619	516,403	38.05%
Emergency Management	76,812	42,518	362,231	281,657	848,756	486,525	42.68%
Fire Operations	995,338	981,115	5,292,706	5,269,214	12,940,034	7,647,328	40.90%
Total	2,963,288	2,763,112	16,326,646	15,389,719	40,413,201	24,086,555	40.40%
PUBLIC WORKS							
Street Maintenance	198,287	242,002	962,011	1,200,066	4,865,186	3,903,175	19.77%
Traffic Control	-	-	-	-	-	-	0.00%
Total	198,287	242,002	962,011	1,200,066	4,865,186	3,903,175	19.77%

City of Mansfield, Texas

Statement of Activities - Budget and Actual - General Fund

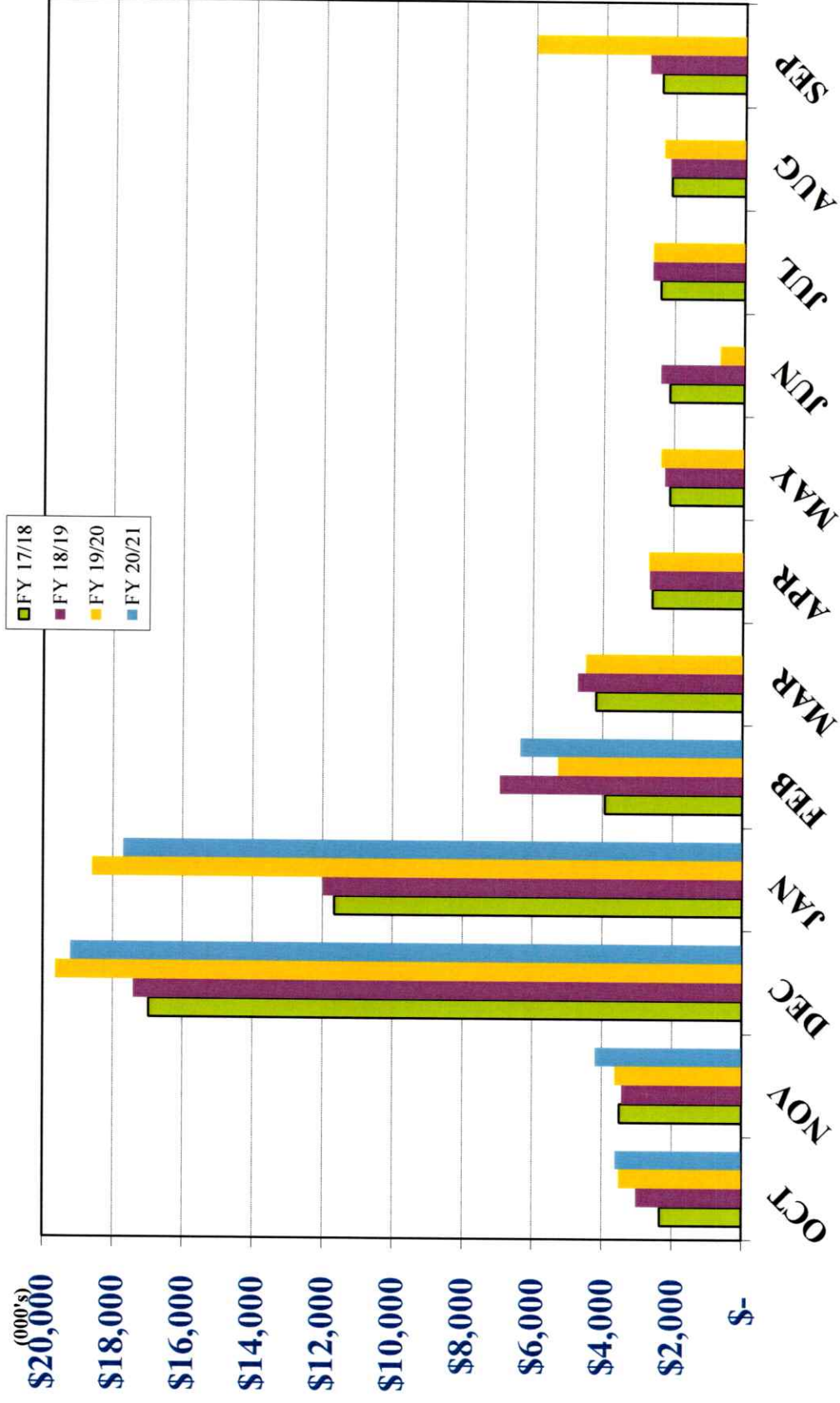
For the Month and Five Months Ended February 28, 2021 and 2020 (Unaudited)

	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
COMMUNITY SERVICES							
Parks & Recreation Operations	113,589	129,743	677,968	704,293	2,287,401	1,609,433	29.64%
Communications & Marketing	30,089	20,531	150,075	117,152	362,181	212,106	41.44%
Downtown Parking	298	300	2,286	2,979	-	(2,286)	0.00%
Senior Citizens	17,428	23,139	95,905	120,300	308,929	213,024	31.04%
Cultural Services	23,095	29,151	189,306	189,386	518,244	328,938	36.53%
Library	82,373	91,983	606,593	477,911	1,492,461	885,868	40.64%
Total	266,872	294,847	1,722,133	1,612,024	4,969,216	3,247,083	34.66%
TOTAL EXPENDITURES	\$ 4,751,227	\$ 4,563,054	\$ 26,276,358	\$ 24,250,602	\$ 67,640,387	\$ 41,364,029	38.85%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	1,605,656	664,913	24,809,159	25,904,913	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	-	-	(20,493)	(17,848)	(607,200)	586,707	3.38%
Discount on Bond Issuance	-	-	-	-	-	-	0.00%
Bond Issuance Costs	-	-	-	-	-	-	0.00%
Reserve/Contingency	(40,324)	-	(400,158)	(21,516)	(29,833)	(141,861)	575.52%
Total Other Financing Uses	(40,324)	-	(1,226,139)	(716,737)	(3,391,465)	2,408,373	28.99%
Total Other Financing Sources (Uses)	(40,324)	-	(1,226,139)	(716,737)	(854,118)	(128,974)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,565,332	664,913	23,583,020	25,188,176	0		
UNRESERVED FUND BALANCE							
BEGINNING	44,204,987	41,932,569	22,187,299	17,409,306	21,934,063		
ENDING	\$ 45,770,319	\$ 42,597,482	\$ 45,770,319	\$ 42,597,482	\$ 21,934,063		



CITY OF MANSFIELD

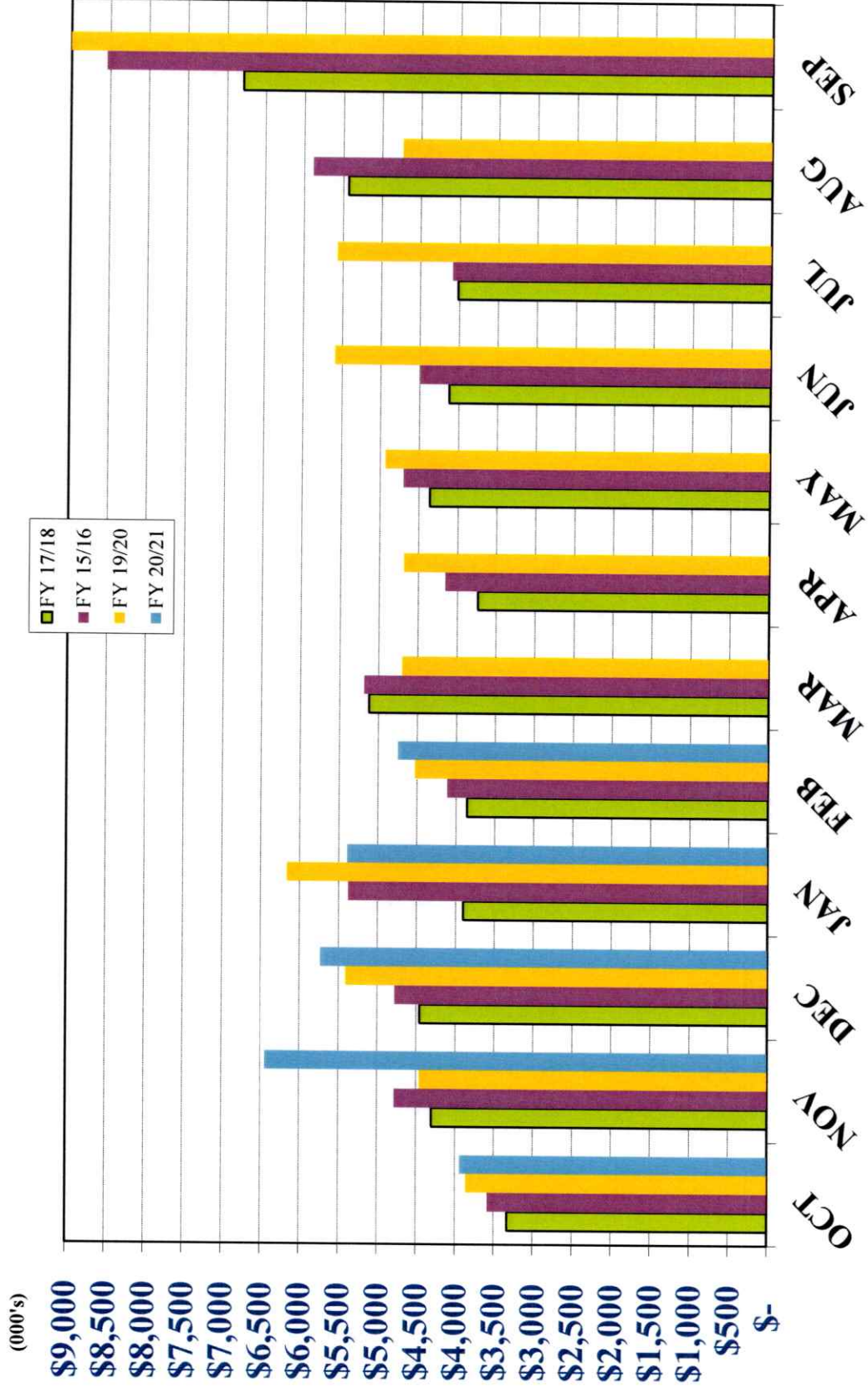
General Fund - Total Revenues





CITY OF MANSFIELD

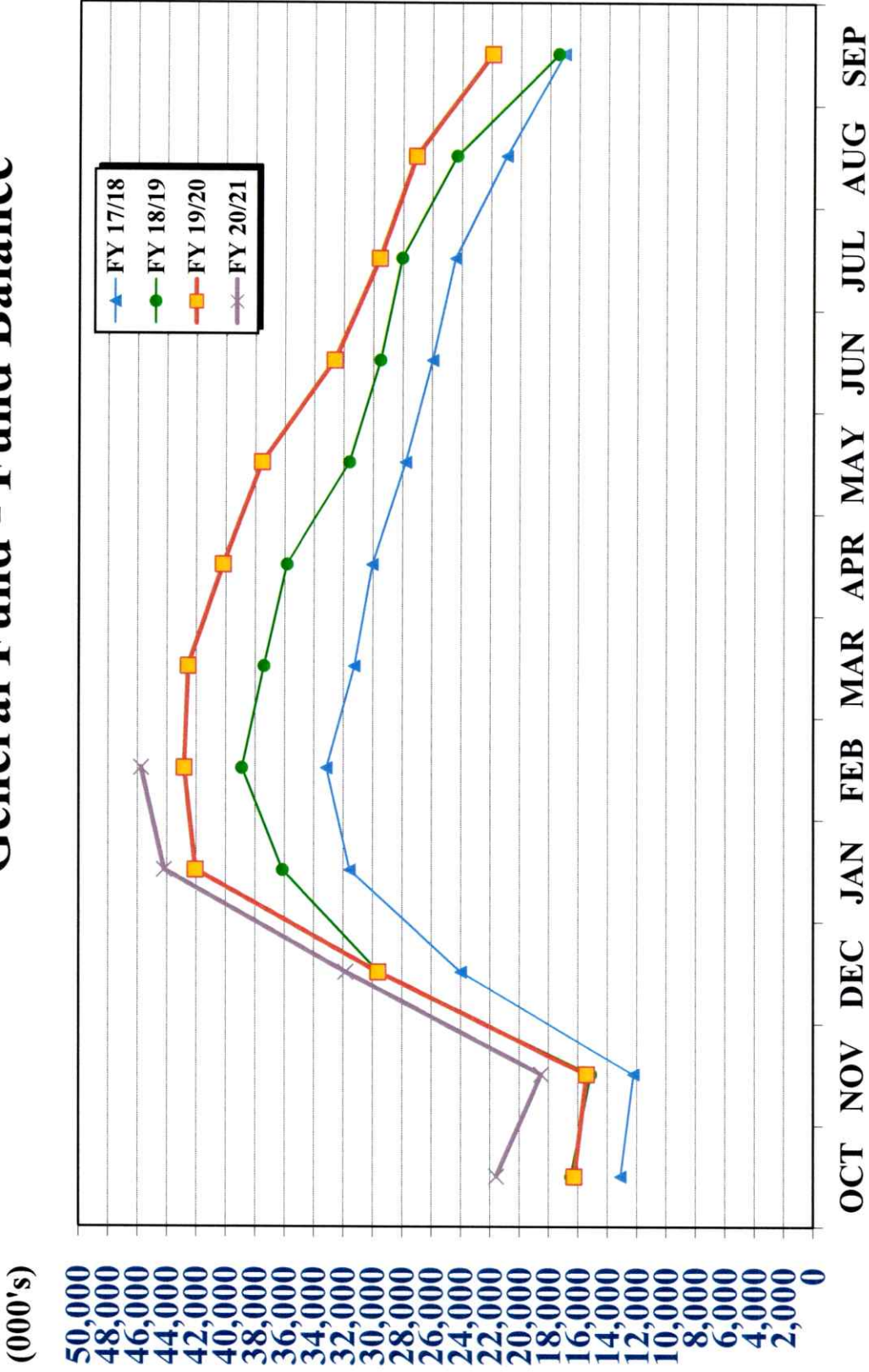
General Fund - Total Expenditures





CITY OF MANSFIELD

General Fund - Fund Balance



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
February 28, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 4,840,228	\$ 3,718,252
Due From Other Funds	24,581	24,581
Total Assets	<u>\$ 4,864,809</u>	<u>\$ 3,742,833</u>
 <u>LIABILITIES & FUND BALANCES</u>		
 LIABILITIES:		
Accounts Payable	\$ 685,575	\$ 769,745
Retainage Payable	-	-
Total Liabilities	<u>685,575</u>	<u>769,745</u>
 FUND BALANCES:		
Fund Balance	4,178,778	2,963,075
Excess Revenues Over Expenditures	456	10,013
Total Fund Balances	<u>4,179,234</u>	<u>2,973,088</u>
Total Liabilities And Fund Balances	<u>\$ 4,864,809</u>	<u>\$ 3,742,833</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - TIRZ Number One Fund
For the Month and Five Months Ended February 28, 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	38	1,837	456	10,013
Total Revenues	38	1,837	456	10,013
<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	38	1,837	456	10,013
<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	38	1,837	456	10,013
FUND BALANCE, BEGINNING	4,179,196	2,971,251	4,178,778	2,963,075
FUND BALANCE, ENDING	\$ 4,179,234	\$ 2,973,088	\$ 4,179,234	\$ 2,973,088

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number Two
February 28, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 389,497	\$ 301,882
Construction in Progress	-	-
Total Assets	<u>\$ 389,497</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	-	-
Total Fund Balances	<u>389,497</u>	<u>(256,128)</u>
Total Liabilities And Fund Balances	<u>\$ 389,497</u>	<u>\$ 301,882</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - TIRZ Number Two Fund
 For the Month and Five Months Ended February 28, 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	-	-	-	-
Total Revenues	-	-	-	-
<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	-	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>				
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	-	-	-	-
FUND BALANCE, BEGINNING	389,497	(256,128)	389,497	(256,128)
FUND BALANCE, ENDING	\$ 389,497	\$ (256,128)	\$ 389,497	\$ (256,128)

City of Mansfield, Texas

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

February 28, 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
February 28, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 27,714	\$ 27,646
Inventory	-	-
Total Assets	<u>\$ 27,714</u>	<u>\$ 27,646</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	3	185
Total Fund Balances	<u>27,714</u>	<u>27,646</u>
Total Liabilities And Fund Balances	<u>\$ 27,714</u>	<u>\$ 27,646</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

Tree Mitigation Fund - For the Month and Five Months Ended February 28, 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	-	34	3	185
Total Revenues	-	34	3	185
<u>EXPENDITURES:</u>				
Administrative Services	-	-	-	-
Contractual Services	-	-	-	-
Other Equipment	-	-	-	-
Total Expenditures	-	-	-	-
Excess Of Revenues Over (Under) Expenditures	-	34	3	185
<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	-	34	3	185
FUND BALANCE, BEGINNING	27,714	27,612	27,711	27,461
FUND BALANCE, ENDING	\$ 27,714	\$ 27,646	\$ 27,714	\$ 27,646

City of Mansfield, Texas

Comparative Statement of Net Position - Hotel/Motel Occupancy Tax Fund
February 28, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 1,043,672	\$ 984,846
Accounts Receivable	2,577	2,585
Total Assets	<u>\$ 1,046,249</u>	<u>\$ 987,431</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accrued Liabilities	\$ 10,914	\$ 10,303
Total Liabilities	<u>10,914</u>	<u>10,303</u>
FUND BALANCES:		
Fund Balance	1,034,174	992,477
Excess Revenues Over Expenditures	<u>1,161</u>	<u>(15,349)</u>
Total Fund Balances	<u>1,035,335</u>	<u>977,128</u>
Total Liabilities And Fund Balances	<u>\$ 1,046,249</u>	<u>\$ 987,431</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Hotel/Motel Occupancy Tax Fund
For the Five Months Ended February 28, 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
REVENUES:							
Hotel Occupancy Tax	\$ 55,006	\$ 22,249	\$ 151,138	\$ 188,880	\$ 593,563	\$ (442,425)	25.46%
Miscellaneous Income	1,059	2,097	4,611	10,637	-	4,611	0.00%
Total Revenues	56,065	24,346	155,749	199,517	593,563	(437,814)	26.24%
EXPENDITURES:							
Mansfield Historical Society	-	51	-	51	-	-	0.00%
Mansfield Invitational	-	20,000	-	40,000	39,000	(39,000)	0.00%
The LOT	-	1,755	-	7,269	32,000	(32,000)	0.00%
Mansfield Rotary Club	-	-	-	-	-	-	0.00%
Farr Best Theater	127	106	436	336	-	436	0.00%
Discover Historic Mansfield	-	-	-	-	-	-	0.00%
Mansfield Tourism	24,832	23,215	134,025	137,929	410,000	(275,975)	32.69%
Pickled Mansfield Society	-	-	-	-	30,000	(30,000)	0.00%
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	-	500	292	500	36,000	(35,708)	0.81%
Historic Landmark Commission	-	-	-	4,395	-	-	0.00%
Man House Museum	-	2,717	-	5,486	-	-	0.00%
Tommy King Foundation	-	-	-	12,250	-	-	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	6,500	6,650	19,835	6,650	-	19,835	0.00%
Reserve	-	-	-	-	26,563	(26,563)	0.00%
Total Expenditures	31,459	54,994	154,588	214,866	593,563	(438,975)	26.04%
Excess Of Revenues Over (Under) Expenditures	24,606	(30,648)	1,161	(15,349)			
FUND BALANCE, BEGINNING	1,010,729	1,007,776	1,034,174	992,477			
FUND BALANCE, ENDING	\$ 1,035,335	\$ 977,128	\$ 1,035,335	\$ 977,128			

City of Mansfield, Texas

Comparative Budget and Cash Analysis - Hotel/Motel Occupancy Tax Fund
For the Five Months Ended February 28, 2021 (Unaudited)

	Budgeted Request	FY21 Amount To Date	Available Budget	FY21 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>				
Hotel Occupancy Tax	\$ 593,563	\$ 151,138	\$ 442,425	25.46%
Rental of Facilities	-	4,446	(4,446)	0.00%
Interest Income	-	165	(165)	-
Total Revenues	593,563	155,749	437,814	26.24%
<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	-	436	(436)	0.00%
Mansfield Tourism	410,000	134,025	275,975	32.69%
Pickled Mansfield Society	30,000	-	30,000	0.00%
Manfield Police Dept.	5,000	-	5,000	0.00%
Mansfield Commission for the Arts	36,000	292	35,708	0.81%
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	-	19,835	(19,835)	0.00%
Friends of the Library	4,000	-	4,000	0.00%
Championship Basketball	6,000	-	6,000	0.00%
Reserve	26,563	-	26,563	0.00%
Total Expenditures	593,563	154,588	438,975	26.04%
Revenues / (Expenditures)	-	1,161	(1,161)	

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2021	1,042,511
Plus: FY2020 Cash Collections	155,749
Less: FY2020 Cash Expenditures	(154,588)
Cash Balance as of February 28, 2021	1,043,672
Remaining Hotel/Motel Occupancy Funds to Collect	442,425
Remaining Hotel/Motel Occupancy Funds to Expend	(438,975)
Projected Cash Balance at September 30, 2021	1,047,122

City of Mansfield, Texas

Comparative Statement of Net Position - Mansfield Parks Facilities Development Corporation
February 28, 2021 and 2020 (Unaudited)

<u>ASSETS:</u>	<u>2021</u>	<u>2020</u>
Cash And Investments	\$ 4,965,382	\$ 4,180,741
Restricted Cash and Investments	4,533,247	3,383,993
Receivables:		
Accounts	814,280	754,812
Prepays	-	-
Total Assets	<u>\$ 10,312,909</u>	<u>\$ 8,319,546</u>
<u>LIABILITIES & FUND BALANCES:</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 157,431	\$ 192,008
Retainage Payable	-	174,370
Other Liabilities	1,000,000	1,000,000
Deferred Revenue	1,639,077	1,750,569
Total Liabilities	<u>2,796,508</u>	<u>3,116,947</u>
<u>FUND BALANCES:</u>		
Fund Balance	5,758,216	4,943,996
Excess Revenues Over (Under)		
Expenditures	1,758,185	258,603
Total Fund Balances	<u>7,516,401</u>	<u>5,202,599</u>
Total Liabilities And Fund Balances	<u>\$ 10,312,909</u>	<u>\$ 8,319,546</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Mansfield Parks Facilities Development Corporation
- For the Month and Five Months Ended February 28, 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	\$ 294,201	\$ 230,248	\$ 1,902,421	\$ 1,611,159	\$ 3,593,857	\$ (1,691,436)	52.94%
Contributions	-	4,500	9,659	17,734	58,026	(48,367)	16.65%
Interest Earnings	-	8,034	1,347	43,816	24,000	(22,653)	5.61%
Other Income	-	2,057	1,694	13,878	-	1,694	0.00%
MAC Revenue	65,587	38,557	760,754	226,367	1,922,667	(1,161,913)	39.57%
Lease Royalties	10,428	180,000	36,561	366,679	120,000	(83,439)	30.47%
Park Land Dedication Revenue	437,250	12,250	772,250	184,000	725,000	47,250	106.52%
Total Revenues	807,466	475,646	3,484,686	2,463,633	6,443,550	(2,958,864)	54.08%
EXPENDITURES:							
Administration	98,196	109,706	693,089	1,150,565	2,555,916	(1,862,827)	27.12%
Field Operations	43,991	43,071	248,158	238,797	740,335	(492,177)	33.52%
Community Park Operations	62,133	64,872	369,148	315,320	1,150,765	(781,617)	32.08%
Nature Education Operations	8,224	10,918	47,235	53,401	175,587	(128,353)	26.90%
Recreational Center	44,987	60,809	243,293	319,626	990,796	(747,503)	24.56%
Neighborhood Park Operations	5,540	11,377	42,241	57,889	247,315	(205,074)	17.08%
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	13,135	11,024	83,337	69,432	1,082,428	(999,091)	7.70%
Total Expenditures	276,206	311,777	1,726,501	2,205,030	6,943,142	(5,216,641)	24.87%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	531,260	163,869	1,758,185	258,603	(499,592)	2,257,777	-351.92%
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	531,260	163,869	1,758,185	258,603	-	-	-
FUND BALANCE, BEGINNING	6,985,141	5,038,730	5,758,216	4,943,996	-	-	-
FUND BALANCE, ENDING	\$ 7,516,401	\$ 5,202,599	\$ 7,516,401	\$ 5,202,599	-	-	-

City of Mansfield, Texas

Comparative Statement of Net Position - Mansfield Economic Development Corporation
February 28, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 13,144,500	\$ 5,031,109
Accounts Receivable	557,956	495,292
Restricted Assets:		
Cash and Investments, Projects	2,127,934	6,490,691
Fixed Assets (net of accumulated depreciation)	10,360,105	10,361,894
Total Assets	<u>\$ 26,190,495</u>	<u>\$ 22,378,986</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 383	\$ 865
Accrued Liabilities	3,240	77,313
Retainage Payable	216,999	-
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	11,442,602 *	10,897,663
Total Liabilities	<u>35,879,299</u>	<u>36,957,394</u>
NET ASSETS:		
Restricted	2,127,934	6,490,691
Unassigned	(11,816,738)	(21,069,099)
Total Net Assets	<u>(9,688,804)</u>	<u>(14,578,408)</u>
Total Liabilities & Net Assets	<u>\$ 26,190,495</u>	<u>\$ 22,378,986</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

Mansfield Economic Development Corporation Statement of Activities
For the Month and Five Months Ended February 28, 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	\$ 557,588	\$ 494,652	\$ 3,219,157	\$ 2,933,177
Gas Royalties	-	-	-	-
Miscellaneous	-	-	-	-
Rental Of Facilities	-	-	-	-
Total Operating Revenues	557,588	494,652	3,219,157	2,933,177
OPERATING EXPENDITURES:				
Administration	50,272	37,810	227,499	235,050
Promotions	2,550	712	8,572	22,612
Retention	-	72	32	7,154
Development Plan	-	-	8	-
Projects	146	23,283	100,921	631,248
Non-Departmental	100,231	1,521	2,806,848	7,791
Depreciation	-	242	-	1,270
Total Operating Expenditures	153,199	63,640	3,143,880	905,125
OPERATING INCOME	404,389	431,012	75,277	2,028,052
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	-	5,641	993	30,762
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	-	-	(436,466)	(457,788)
Total Nonoperating Revenue	-	5,641	5,745,856	(427,026)
INCOME BEFORE OPERATING TRANSFERS	404,389	436,653	5,821,133	1,601,026
OPERATING TRANSFERS:				
Operating Transfers In (Out)	-	-	-	(25,223)
CHANGE IN NET ASSETS	404,389	436,653	5,821,133	1,575,803
NET ASSETS, BEGINNING	(10,093,193)	(15,015,061)	(9,788,636)	(5,256,548)
NET ASSETS, PROJECTS	- **	-	(5,721,301) **	(10,897,663)
NET ASSETS, ENDING	\$ (9,688,804)	\$ (14,578,408)	\$ (9,688,804)	\$ (14,578,408)

**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
February 28, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 253,326	\$ 187,915
Receivables:		
Current Year PID Assessment	-	11,919
Total Assets	<u>\$ 253,326</u>	<u>\$ 199,834</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 24,581	\$ -
Deferred Revenue	1,000	11,919
Total Liabilities	<u>25,581</u>	<u>11,919</u>
FUND BALANCES:		
Fund Balance	(12,287)	2,036
Excess Revenues Over Expenditures	<u>240,032</u>	<u>185,879</u>
Total Fund Balances	<u>227,745</u>	<u>187,915</u>
Total Liabilities And Fund Balances	<u>\$ 253,326</u>	<u>\$ 199,834</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Southpointe PID
For the Month and Five Months Ended February 28, 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	\$ 5,000	\$ 11,692	\$ 290,248	\$ 235,638
Penalties & Interest	70	97	1,923	487
Total Revenues	5,070	11,789	292,171	236,125
<u>EXPENDITURES:</u>				
General government	22,916	50,246	52,139	50,246
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Total Expenditures	22,916	50,246	52,139	50,246
Excess Of Revenues Over (Under) Expenditures	(17,846)	(38,457)	240,032	185,879
Net Change in Fund Balances	(17,846)	(38,457)	240,032	185,879
FUND BALANCE, BEGINNING	245,591	226,372	(12,287)	2,036
FUND BALANCE, ENDING	\$ 227,745	\$ 187,915	\$ 227,745	\$ 187,915

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

February 28, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 7,250,658	\$ 6,066,858
Receivables:		
Current Year Taxes	202,780	361,270
Delinquent Taxes (Net of Allowance of \$841,367)	-	-
Total Assets	<u>\$ 7,453,438</u>	<u>\$ 6,428,128</u>
 <u>LIABILITIES & FUND BALANCES</u>		
 LIABILITIES:		
Accounts Payable	\$ -	\$ -
Deferred Revenue	202,780	361,270
Total Liabilities	<u>202,780</u>	<u>361,270</u>
 FUND BALANCES:		
Fund Balance	3,888,921	1,697,691
Excess Revenues Over Expenditures	3,361,737	4,369,167
Total Fund Balances	<u>7,250,658</u>	<u>6,066,858</u>
 Total Liabilities And Fund Balances	<u>\$ 7,453,438</u>	<u>\$ 6,428,128</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - General Obligation Debt Service
- For the Month and Five Months Ended February 28, 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	\$ 2,078,046	\$ 1,467,432	\$ 17,002,404	\$ 17,120,390	\$ 16,482,315	\$ 520,089	103.16%
Miscellaneous	-	-	-	-	-	-	0.00%
Interest Income	8	634	78	3,462	-	78	0.00%
Total Revenues	2,078,055	1,468,067	17,002,482	17,123,853	16,482,315	520,167	103.16%
<u>EXPENDITURES:</u>							
Debt Service -							
Principal Retirement	10,660,000	9,925,000	10,660,000	9,925,000	10,710,000	(50,000)	99.53%
Interest	2,972,874	2,808,652	2,972,874	2,808,652	5,772,315	(2,799,441)	51.50%
Lease Payments	-	-	-	-	-	-	0.00%
Bond Issuance Cost	-	83,072	-	97,047	-	-	0.00%
Fiscal Charges	2,100	4,616,093	7,871	4,621,864	-	7,871	0.00%
Total Expenditures	13,634,974	17,432,816	13,640,745	17,452,563	16,482,315	(2,841,570)	82.76%
Excess Of Revenues Over (Under) Expenditures	(11,556,919)	(15,964,750)	3,361,737	(328,710)			
<u>OTHER FINANCING SOURCES (USES)</u>							
Refunding Bonds Issued	-	4,475,000	-	4,475,000.00			
Premium on Bonds Issued	-	222,877	-	222,877.35			
Discounts on Bonds Issued	-	-	-	-			
Payment to Refunded Bond Escrow Agent	-	-	-	-			
Total Other Financing Sources (Uses)	-	4,697,877	-	4,697,877.35			
Net Change in Fund Balances	(11,556,919)	(11,266,872)	3,361,737	4,369,167			
FUND BALANCE, BEGINNING	18,807,577	17,333,730	3,888,921	1,697,691			
FUND BALANCE, ENDING	\$ 7,250,658	\$ 6,066,858	\$ 7,250,658	\$ 6,066,858			

City of Mansfield, Texas

Comparative Statement of Net Position - Mansfield Parks Facilities Development Corporation Debt Service -
February 28, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 1,179,143	\$ 1,164,842
Total Assets	<u>\$ 1,179,143</u>	<u>\$ 1,164,842</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accrued Interest Payable	\$ 4,650	\$ 4,650
Total Liabilities	<u>4,650</u>	<u>4,650</u>
<u>FUND BALANCES:</u>		
Fund Balance	510,814	517,136
Excess Revenues Over (Under) Expenditures	<u>663,679</u>	<u>643,056</u>
Total Fund Balances	<u>1,174,493</u>	<u>1,160,192</u>
Total Liabilities And Fund Balances	<u>\$ 1,179,143</u>	<u>\$ 1,164,842</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Mansfield Parks Facilities Development Corporation
- For the Month and Five Months Ended February 28, 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 T BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 262,780	\$ 263,321	\$ 1,313,899	\$ 1,316,608	\$ 3,153,358	\$ (1,839,459)	41.67%
Other Income	-	-	-	-	-	-	0.00%
Total Revenues	262,780	263,321	1,313,899	1,316,608	3,153,358	(1,839,459)	41.67%
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	-	-	649,179	673,552	1,855,000	(1,205,821)	35.00%
Interest And Fiscal Charges	-	-	-	-	1,298,358	(1,298,358)	0.00%
Non-departmental	-	-	1,041	-	-	1,041	0.00%
Total Expenditures	-	-	650,220	673,552	3,153,358	(2,503,138)	20.62%
Excess Of Revenues Over (Under) Expenditures	262,780	263,321	663,679	643,056			
<u>OTHER FINANCING SOURCES (USES):</u>							
Bond Proceeds	-	-	-	-			
Total Other Financing Sources (Uses)	-	-	-	-			
FUND BALANCE, BEGINNING	911,713	896,871	510,814	517,136			
FUND BALANCE, ENDING	\$ 1,174,493	\$ 1,160,192	\$ 1,174,493	\$ 1,160,192			

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
February 28, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 23,983,070	\$ 33,166,984
Receivables	-	-
Projects In Process		
Current Year	408,146	1,065,934
Prior Year	<u>185,306</u>	<u>10,996,717</u>
Total Assets	<u>\$ 24,576,522</u>	<u>\$ 45,229,635</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 91,463	\$ 146,995
Deposits	318,258	1,349
Retainage Payable	209,480	320,902
Other Liabilities	<u>-</u>	<u>-</u>
Total Liabilities	<u>619,201</u>	<u>469,247</u>
 <u>FUND BALANCES:</u>		
Fund Balance	22,520,904	33,469,149
Excess Revenues Over (Under)		
Expenditures	<u>1,436,417</u>	<u>11,291,240</u>
Total Fund Balance	<u>23,957,321</u>	<u>44,760,389</u>
Total Liabilities And Fund Balance	<u>\$ 24,576,522</u>	<u>\$ 45,229,635</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

Street Construction Fund - For the Month and Five Months Ended February 28, 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	721,167	126,642	1,655,349	365,152
Interest Income	280	16,560	3,128	90,301
Total Revenues	721,447	143,202	1,658,477	461,982
EXPENDITURES:				
Administrative	48,287	46,785	222,060	254,717
Street Improvements	-	-	-	-
Total Expenditures	48,287	46,785	222,060	254,717
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	673,160	96,416	1,436,417	207,265
OTHER FINANCING SOURCES (USES):				
Transfers	-	-	-	-
Bond Proceeds	-	10,579,960	-	10,579,960
Bond Issuance Costs	-	(94,716)	-	(94,716)
Premiums on Bond Issuance	-	598,731	-	598,731
Discounts on Bond Issuance	-	-	-	-
Total Other Financing Sources (Uses)	-	11,083,975	-	11,083,975
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	673,160	11,180,391	1,436,417	11,291,240
FUND BALANCE, BEGINNING	23,284,161	33,579,997	22,520,904	33,469,149
FUND BALANCE, ENDING	\$ 23,957,321	\$ 44,760,389	\$ 23,957,321	\$ 44,760,389

City of Mansfield, Texas

Comparative Statement of Net Position - Building Construction Fund
February 28, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 11,852,169	\$ 13,793,220
Construction in Progress	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 11,852,169</u>	<u>\$ 13,793,220</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 2,721	\$ 15
Due to Other Funds	-	-
Retainage Payable	<u>199,756</u>	<u>-</u>
Total Liabilities	<u>202,476</u>	<u>15</u>
 FUND BALANCE:	13,760,605	3,667,344
Excess Revenues Over (Under)		
Expenditures	<u>(2,110,912)</u>	<u>10,125,861</u>
Total Fund Balance	<u>11,649,693</u>	<u>13,793,205</u>
Total Liabilities And Fund Balance	<u>\$ 11,852,169</u>	<u>\$ 13,793,220</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

Building Construction Fund - For the Month and Five Months Ended February 28, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
REVENUES:				
Interest Income	\$ 26	\$ 2,158	\$ 248	\$ 11,777
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	25,100	-
Grant Revenue	-	-	-	-
Total Revenues	26	2,158	25,348	11,777
EXPENDITURES:				
Administration	-	-	-	-
Library	6,797	-	32,825	-
Fire Station #5	279,966	2,445	1,517,793	106,472
Man House	82,471	11,375	255,539	46,919
Wayfinding	-	-	4,905	-
Police Station	26,386	-	297,297	-
Tactical Training Facility	-	-	27,902	-
Total Expenditures	395,620	13,820	2,136,261	153,391
Excess Revenues Over (Under)				
Expenditures	(395,593)	(11,663)	(2,110,912)	(141,614)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	9,800,588	-	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)	-	9,800,588	-	10,267,475
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(395,593)	9,788,925	(2,110,912)	10,125,861
FUND BALANCE, BEGINNING	12,045,286	4,004,280	13,760,605	3,667,344
FUND BALANCE, ENDING	\$ 11,649,693	\$ 13,793,205	\$ 11,649,693	\$ 13,793,205

City of Mansfield, Texas

Comparative Statement of Net Position - Equipment Replacement Fund
February 28, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 3,918,422	\$ 5,005,030
Total Assets	<u>\$ 3,918,422</u>	<u>\$ 5,005,030</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ -	\$ 7,658
Retainage Payable	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ 7,658</u>
 FUND BALANCE:	4,247,249	1,451,406
Excess Revenues Over Expenditures	<u>(328,827)</u>	<u>3,545,966</u>
Total Fund Balance	<u>3,918,422</u>	<u>4,997,372</u>
 Total Liabilities And Fund Balance	<u>\$ 3,918,422</u>	<u>\$ 5,005,030</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

Equipment Replacement Fund - For the Month and Five Months Ended February 28, 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	-	19,855	29,351	166,231
Interest Income	-	7	2	33
Total Revenues	-	19,862	29,353	166,264
EXPENDITURES:				
Administration	-	-	-	-
Information Services	-	1,500	40,655	1,500
Code Enforcement	-	-	-	357,509
Planning	-	1,165	28,760	96,141
Streets	66,345	-	66,345	60,348
Animal Control	-	-	-	-
City Hall	-	-	-	-
Parks Department	-	-	178,527	-
Library	1,697	-	3,395	-
Fire	6,930	-	6,930	-
Police Department	18,945	25,566	158,440	153,350
Total Expenditures	93,917	28,231	483,052	668,848
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(93,917)	(8,369)	(453,699)	(502,584)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	3,864,453	-	3,864,453
Bond Issuance Costs	-	(34,596)	-	(34,596)
Premium on Bond Issuance	-	218,693	-	218,693
Discounts on Bond Issuance	-	-	-	-
Sale of city property	-	-	10,222	-
Transfer In (Out)	-	-	114,650	-
Total Other Financing Sources (Uses)	-	4,048,550	124,872	4,048,550
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(93,917)	4,040,181	(328,827)	3,545,966
FUND BALANCE, BEGINNING	4,012,339	957,191	4,247,249	1,451,406
FUND BALANCE, ENDING	\$ 3,918,422	\$ 4,997,372	\$ 3,918,422	\$ 4,997,372

City of Mansfield, Texas

Comparative Statement of Net Position - Parks Construction Fund
February 28, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 65,980	\$ -
Total Assets	<u>\$ 65,980</u>	<u>\$ -</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ -	\$ 479,156
Retainage Payable	-	54,898
Total Liabilities	<u>-</u>	<u>534,054</u>
 FUND BALANCE:	 66,306	 (81,574)
Excess Revenues Over Expenditures	<u>(326)</u>	<u>(452,480)</u>
Total Fund Balance	<u>65,980</u>	<u>(534,054)</u>
Total Liabilities And Fund Balance	<u>\$ 65,980</u>	<u>\$ -</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

Parks Construction Fund - For the Month and Five Months Ended February 28, 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	6,670	326	452,480
FieldHouse	-	-	-	-
Matlock Community Park	-	-	-	-
Pond Branch	-	-	-	-
Total Expenditures	56	6,670	326	452,480
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(56)	(6,670)	(326)	(452,480)
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)	(6,670)	(326)	(452,480)
FUND BALANCE, BEGINNING	66,036	(527,384)	66,306	(81,574)
FUND BALANCE, ENDING	\$ 65,980	\$ (534,054)	\$ 65,980	\$ (534,054)

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
February 28, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 25,823,914	\$ 29,959,175
Receivables:		
Accounts (net of allowance of \$1,305,852)	4,575,574	5,780,876
Inventory	579,991	1,183,107
Restricted Assets:		
Cash and Investments	13,051,162	12,078,254
Fixed Assets (net of accumulated depreciation)	210,326,118	190,402,089
Total Assets	254,356,759	239,403,501
<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	\$ 258,649,135	\$ 244,117,854

City of Mansfield, Texas

Statement of Net Position - Utility Fund
February 28, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 5,364	\$ 8,993
Accrued Liabilities	181,621	325,677
Payable From Restricted Assets:		
Deposits	1,641,428	1,566,892
Bonds Payable-Current		-
Accrued Interest	119,656	655,521
Accounts Payable	-	-
Accrued Liabilities	-	-
Retainage Payable	738,501	224,460
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>44,585,329</u>	<u>48,518,900</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)	178,252,177	155,070,371
Reserved for Debt Service	5,076,170	5,506,004
Reserved for Capital Projects	7,974,992	6,572,250
Unreserved	22,178,755	28,338,900
Total Net Positon	<u>213,482,094</u>	<u>195,487,525</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 258,649,135</u>	<u>\$ 244,117,854</u>

City of Mansfield

Comparative Combined Statement of Activities -

Utility Fund - For the Month and Five Months Ended February 28, 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	\$ 1,403,581	\$ 1,413,102	\$ 8,776,439	\$ 9,313,970	\$ 20,864,579	\$ (12,088,140)	42.06%
Sewer Service	969,842	972,555	5,581,621	5,587,951	12,571,745	(6,990,124)	44.40%
Water Penalties	-	34,427	-	258,248	510,000	(510,000)	0.00%
Water Taps	-	-	-	4,770	18,811	(18,811)	0.00%
Meter Set Fee	20,260	12,600	110,160	67,050	98,940	11,220	111.34%
Utility Miscellaneous	2,980	14,245	29,339	62,010	60,000	(30,661)	48.90%
Restore Service Fee	315	8,580	1,972	53,998	125,000	(123,028)	1.58%
Sewer Tap	-	-	-	1,270	2,000	(2,000)	0.00%
Water Impact Fees	575,080	130,420	1,542,080	642,290	900,000	642,080	171.34%
Sewer Impact Fees	240,620	86,773	647,257	400,721	600,000	47,257	107.88%
Pretreatment Fees	7,200	-	72,770	54,646	60,000	12,770	121.28%
Other Income	42,370	21,128	148,104	99,665	189,123	(41,019)	78.31%
Contribution	-	-	-	-	-	-	0.00%
Total Revenues	\$ 3,262,248	\$ 2,693,830	\$ 16,909,742	\$ 16,546,589	\$ 36,000,198	\$ (19,090,456)	46.97%

City of Mansfield

Comparative Combined Statement of Activities -
Utility Fund - For the Month and Five Months Ended February 28, 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	86,731	114,599	505,806	641,594	1,590,717	(1,084,911)	31.80%
Billing And Collection	105,255	74,335	372,745	400,570	969,006	(596,261)	38.47%
Meter Reading/Repairs	62,089	74,825	439,766	345,923	1,126,045	(686,279)	39.05%
Water Distribution	63,620	48,963	313,345	299,070	917,633	(604,288)	34.15%
Wastewater Collection	683,264	705,407	3,481,326	3,530,997	8,683,160	(5,201,834)	40.09%
Water Treatment	694,104	1,246,685	3,854,282	3,734,006	10,085,210	(6,230,928)	38.22%
Water Quality	55,620	49,650	221,954	218,535	563,705	(341,751)	39.37%
Water Demand Management	9,073	10,244	48,622	54,654	157,792	(109,170)	30.81%
Depreciation	583,517	207,611	1,573,300	1,476,030	-	1,573,300	0.00%
Total Operating Expenses	2,343,272	2,532,319	10,811,146	10,701,379	24,093,268	(13,282,122)	44.87%
OPERATING INCOME (LOSS)	918,976	161,511	6,098,596	5,845,210	11,906,930	(5,808,334)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(77,966)	(78,063)	(866,365)	(407,468)	(6,046,983)	5,180,618	14.33%
Interest Revenue	-	34,905	3,992	190,326	24,000	(20,008)	16.63%
Debt Service	(119,656)	(129,569)	(119,656)	(647,846)	(3,300,000)	3,180,344	3.63%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
Net Nonoperating Revenues (Expenses)	(197,622)	(172,727)	(982,029)	(864,988)	(9,370,983)	8,388,954	10.48%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	721,354	(11,216)	5,116,567	4,980,222	2,535,947	2,580,620	201.76%
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	721,354	(11,216)	4,785,472	4,720,893	-	4,785,472	
NET POSITION, BEGINNING	212,760,740	195,498,741	208,696,622	190,766,632	208,696,622	-	
NET POSITON, ENDING	\$ 213,482,094	\$ 195,487,525	\$ 213,482,094	\$ 195,487,525	\$ 208,696,622	\$ 4,785,472	

CITY OF MANSFIELD
UTILITY FUND
REVENUE BOND COVERAGE

Definition of Bond Coverage:

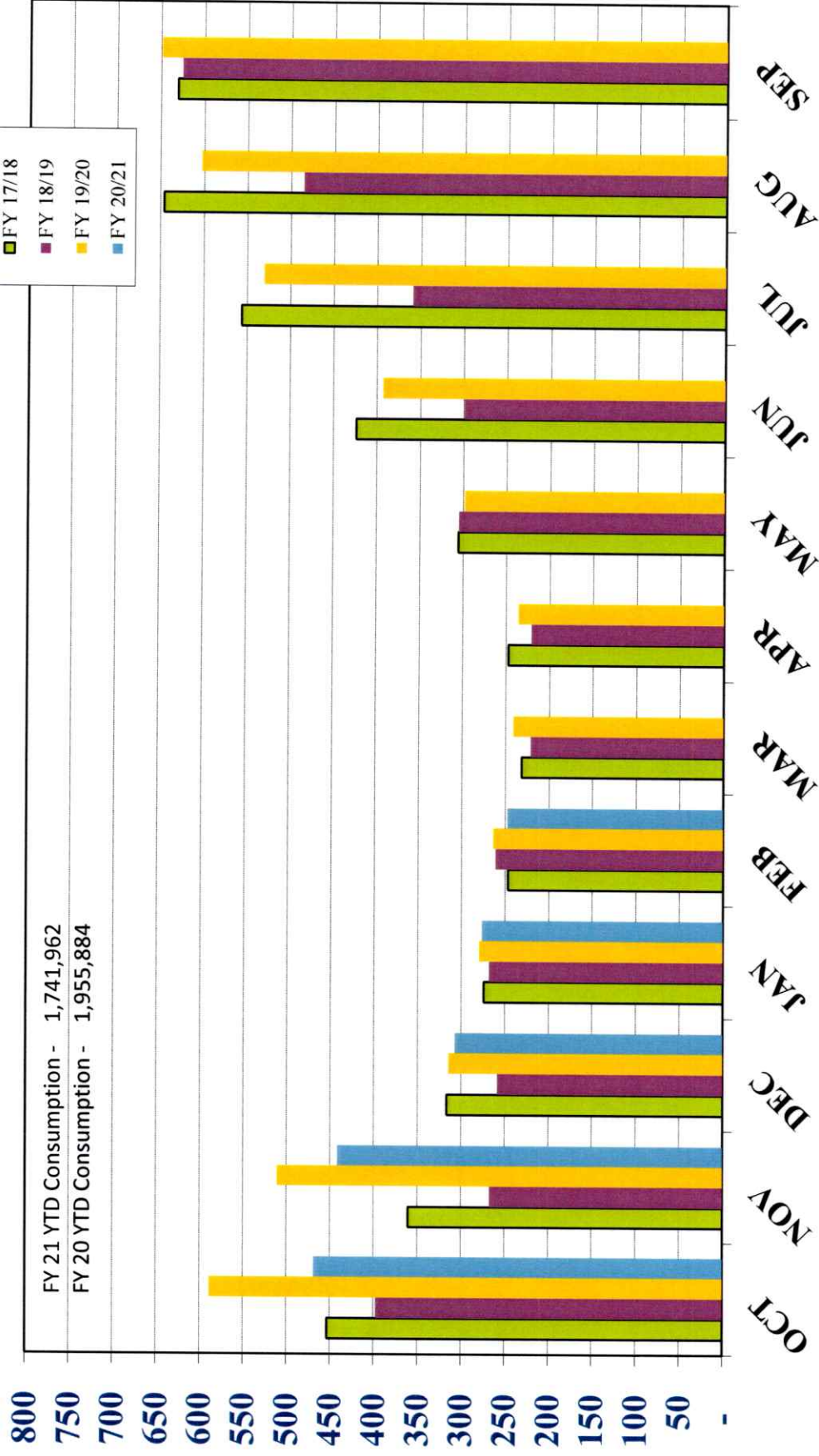
The ordinance authorizing the issuance of Water and Sewer System revenue bonds requires that the City establish a sinking fund (Revenue Bond Sinking and Reserve Fund) in an amount not less than the average annual requirement for the payment of principal and interest on all the revenue bonds. At September 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

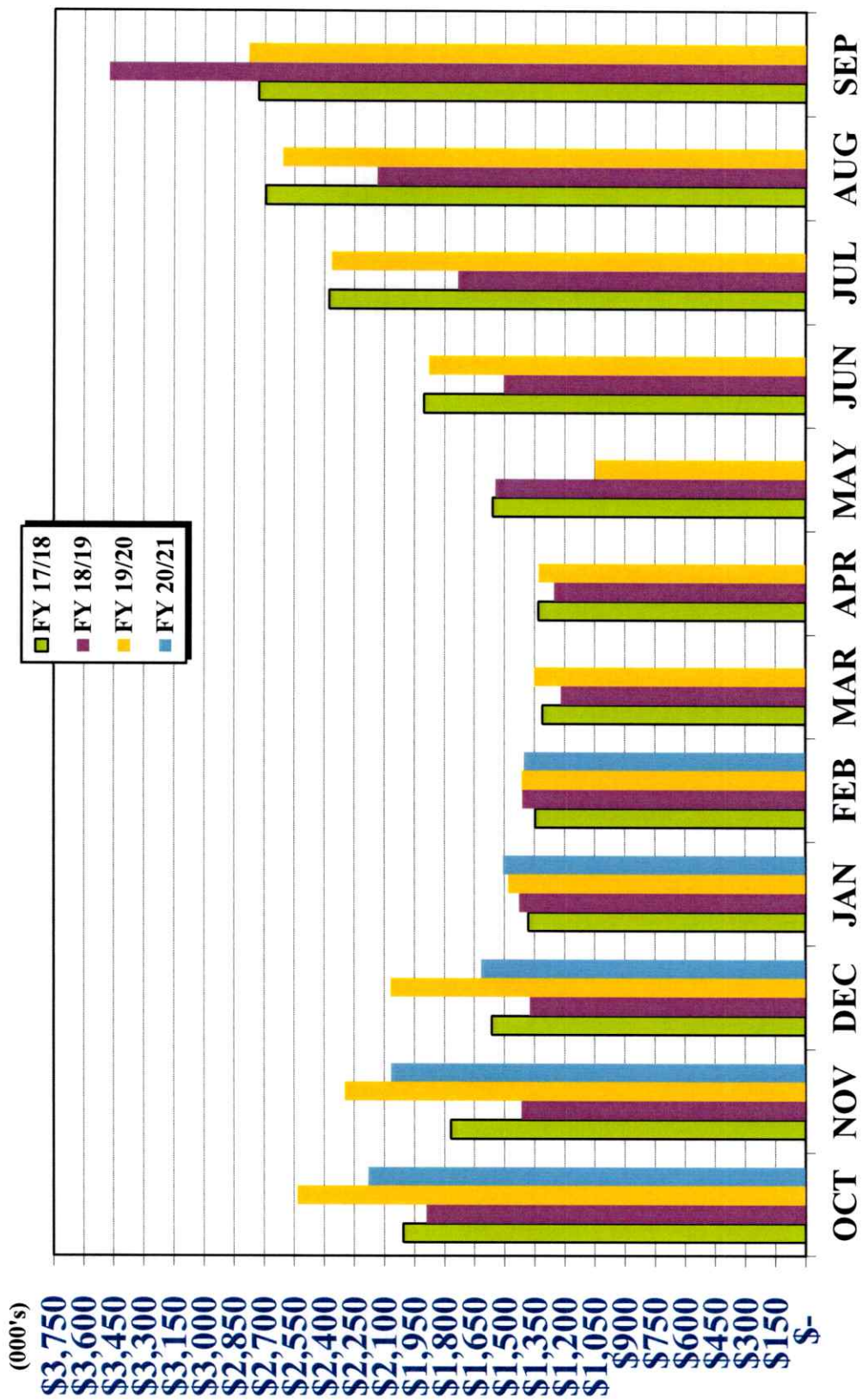
GALLONS (000,000's)





CITY OF MANSFIELD

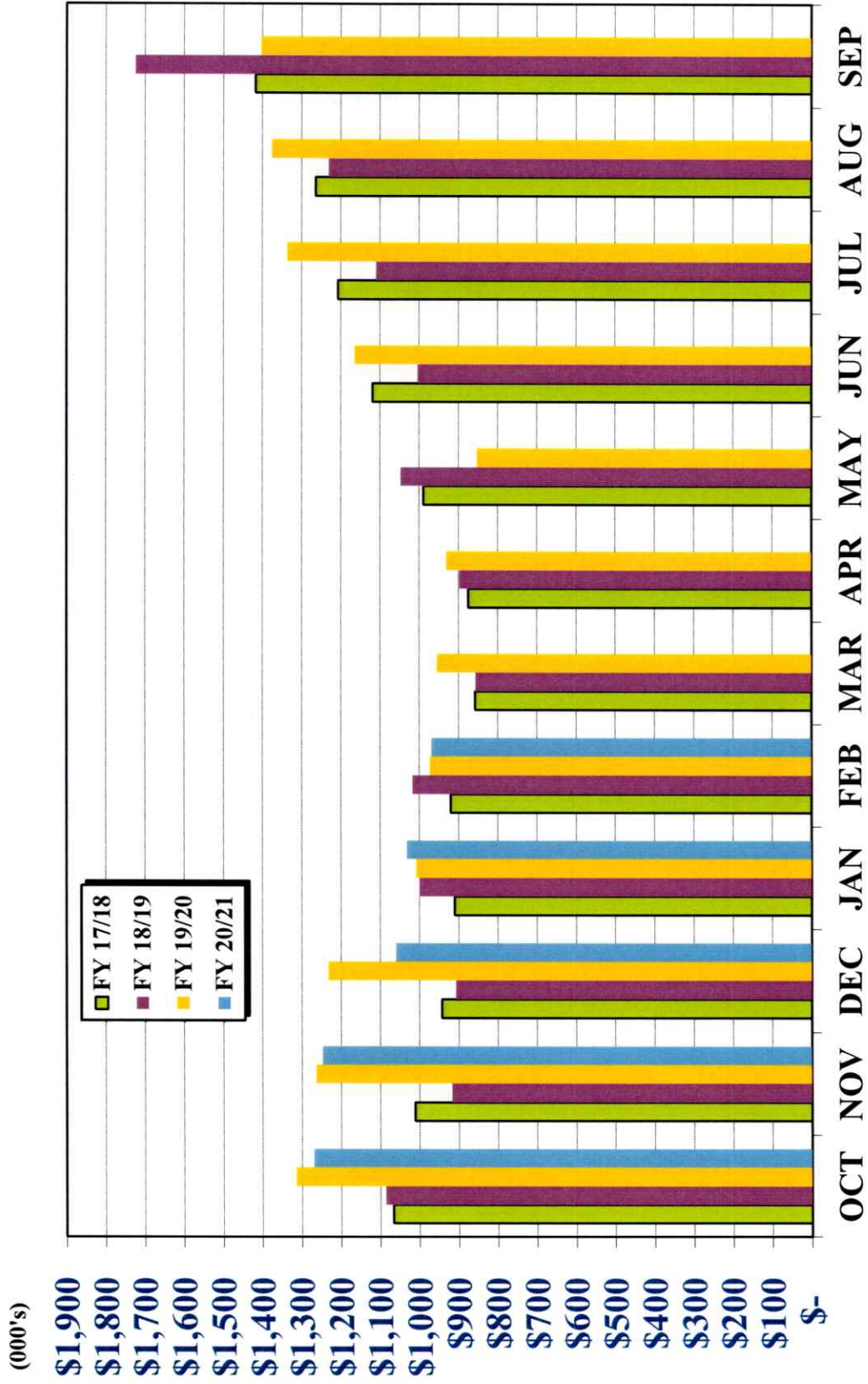
UTILITY FUND - WATER SALES





CITY OF MANSFIELD

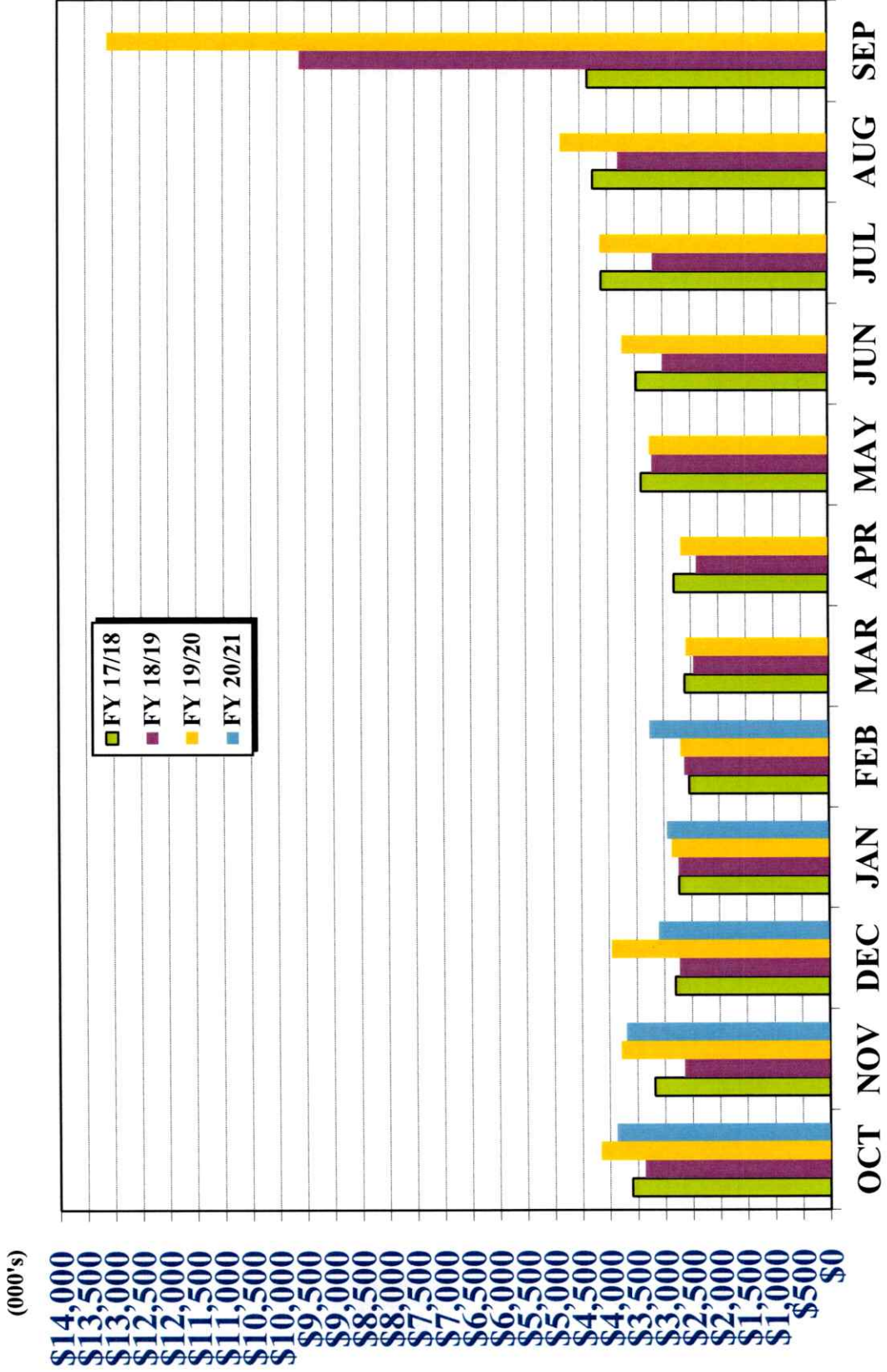
UTILITY FUND - SEWER SERVICE





CITY OF MANSFIELD

UTILITY FUND - TOTAL REVENUES

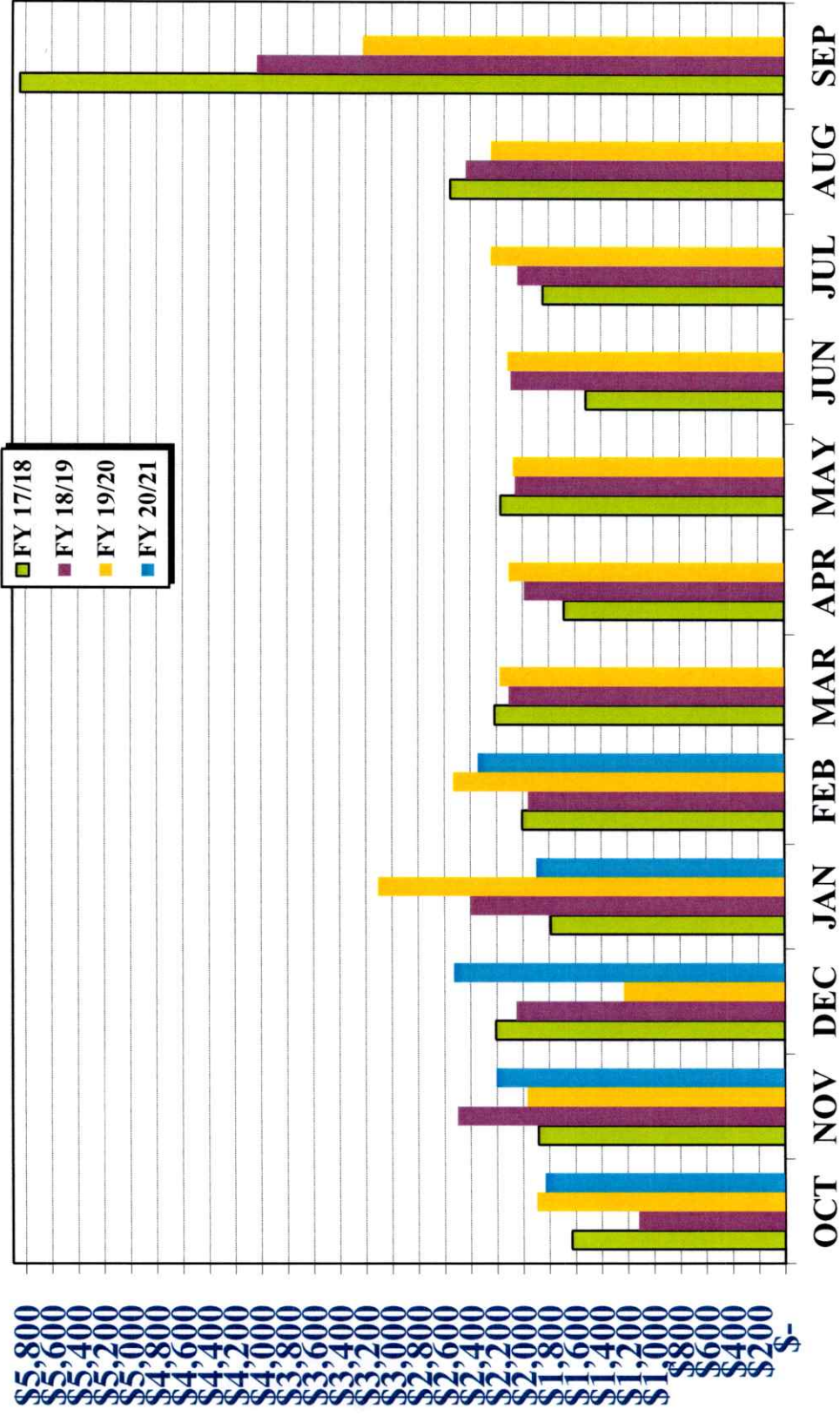




CITY OF MANSFIELD

UTILITY OPERATING EXPENDITURES

(000's)



City of Mansfield, Texas

Statement of Net Position - Law Enforcement Complex
February 28, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ (0)	\$ -
Receivables:		
Accounts	704	527,351
Inventory	2,863	19,006
Restricted Assets:		
Cash And Investments	87,050	168,557
Fixed Assets (net of accumulated depreciation)	5,495,679	5,737,745
Total Assets	5,586,296	6,452,659
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred pension contributions	416,591	465,082
Deferred OPEB contributions	167,729	5,091
Deferred investment losses	(404,575)	414,144
Deferred assumption changes	26,314	11,705
Deferred actuarial experience	819,196	1,349,279
Total Deferred Outflows of Resources	1,025,255	2,245,301
<u>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	\$ 6,611,551	\$ 8,697,960

City of Mansfield, Texas

Statement of Net Position - Law Enforcement Complex

February 28, 2021 and 2020 (Unaudited)

	2021	2020
<u>LIABILITIES</u>		
Accounts Payable	\$ 3,349	\$ 708,009
Accrued Liabilities	-	-
Payable From Restricted Assets:		
Inmate Trust	29,601	37,107
General Obligation Debt Payable:		
Bonds Payable-Current	392,720	442,409
Accrued Interest	(4,829)	966
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	5,583,302	11,057,826
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred assumption changes	79,972	186,253
Deferred investment gains	0	-
Deferred loss on refunding	12,388	14,078
Total Deferred Inflows of Resources	92,360	200,331
<u>NET POSITION</u>		
Invested in Capital Assets (net of related debt)	5,132,446	5,403,848
Unreserved	(4,196,557)	(7,964,045)
Total Net Position	935,889	(2,560,197)
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF OF RESOURCES, AND NET POSITION</u>	\$ 6,611,551	\$ 8,697,960

City of Mansfield, Texas

Comparative Combined Statement of Activities - Law Enforcement Complex
For the Month and Five Months Ended February 28, 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	\$ -	\$ 494,131	\$ -	\$ 2,851,834
Salary Reimbursement	-	29,724	-	64,668
Miscellaneous	-	7	-	21,672
Transportation	-	375	-	2,003
Commissary Sales	-	31,834	-	157,245
Telephone Commission	-	-	-	97,502
Total Operating Revenues	-	556,071	-	3,194,924
OPERATING EXPENSES:				
Administration	-	24,907	84	142,830
Operations	-	432,982	35	2,413,342
Support	716	42,812	4,331	251,469
Food Service	-	23,377	-	153,253
Medical Service	-	44,801	-	214,860
Commissary	-	39,161	-	144,693
Depreciation	18,086	12,992	97,535	92,892
Total Operating Expenses	18,802	621,032	101,985	3,413,339
OPERATING INCOME (LOSS)	(18,802)	(64,961)	(101,985)	(218,415)
NON OPERATING REVENUES (EXPENSES)				
Interest Revenue	-	-	-	-
Other Income	-	-	-	-
Other Expenses	-	(26,762)	-	(133,815)
Gain/(loss) on sale of assets	-	-	-	-
Amortization	-	-	-	-
Interest And Fiscal Charges	-	(1,224)	-	(6,119)
Net Nonoperating Revenues (Expenses)	-	(27,986)	-	(139,934)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(18,802)	(92,947)	(101,985)	(358,349)
OPERATING TRANSFERS:				
Transfer In (Out)	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(18,802)	(92,947)	(101,985)	(358,349)
NET POSITION, BEGINNING	954,691	(2,467,250)	1,037,874	(2,201,848)
NET POSITION, ENDING	\$ 935,889	\$ (2,560,197)	\$ 935,889	\$ (2,560,197)

City of Mansfield, Texas

Statement of Net Position - Drainage Utility Fund
February 28, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 4,914,964	\$ 4,159,229
Accounts Receivable	334,014	375,298
Restricted Assets:		
Cash and Investments	250,647	251,449
Fixed Assets (Net of accumulated depreciation)	<u>8,420,038</u>	<u>8,443,337</u>
Total Assets	<u>13,919,664</u>	<u>13,229,311</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>		
Deferred pension contributions	47,806	36,001
Deferred OPEB contributions	25,079	399
Deferred investment losses	(42,581)	74,161
Deferred assumption changes	2,792	428
Deferred actuarial experience	106,241	92,602
Deferred loss on refunding	95,307	119,133
Total deferred outflows of resources	<u>234,643</u>	<u>322,725</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 14,154,308</u>	<u>\$ 13,552,036</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 45	\$ 625
Accrued Liabilities	57,335	44,411
Retainage Payable	18,167	5,126
Bond Payable	2,315,000	2,745,000
Accrued Interest Payable	6,646	8,089
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	487,121	399,153
Net pension liability	159,608	231,629
Total Liabilities	<u>3,061,222</u>	<u>3,453,010</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred assumption changes	12,874	7,928
Deferred investment gains	-	-
Total deferred inflows of resources	<u>12,874</u>	<u>7,928</u>
<u>NET POSITION</u>		
Invested in Capital Assets (net of related debt)	5,938,878	5,139,334
Reserved for Debt Service	-	8,089
Unrestricted	5,141,333	4,943,675
Total Net Position	<u>11,080,211</u>	<u>10,091,099</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 14,154,308</u>	<u>\$ 13,552,036</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Drainage Utility Fund
For the Month and Five Months Ended February 28, 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	225,409	221,685	1,122,348	1,102,862
Total Operating Revenues	225,409	221,685	1,122,348	1,102,862
OPERATING EXPENSES:				
Administration	77,313	76,689	397,326	304,787
General Maintenance	15,750	8,524	172,299	94,414
Depreciation	13,602	9,847	73,868	70,407
Total Operating Expenses	106,666	95,061	643,492	469,608
OPERATING INCOME (LOSS)	118,744	126,625	478,855	633,254
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	26	1,260	281	6,727
Other Income	-	-	2,464	153
Amortization	-	-	-	-
Interest and fiscal charges	(6,646)	(8,089)	(34,920)	(42,137)
Net Nonoperating Revenue	(6,620)	(6,829)	(32,176)	(35,258)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	112,124	119,796	446,679	597,996
OPERATING TRANSFERS				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	112,124	119,796	446,679	597,996
NET POSITION, BEGINNING	10,968,088	9,971,304	10,633,532	9,493,103
NET POSITION, ENDING	\$ 11,080,211	\$ 10,091,099	\$ 11,080,211	\$ 10,091,099

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	1,227,674.02	1,419,747.37	192,073.35	15.65%
NOVEMBER	1,062,055.58	1,137,620.48	75,564.90	7.11%
DECEMBER	1,037,023.19	1,158,578.39	121,555.20	11.72%
JANUARY	1,538,992.70	1,595,982.42	56,989.72	3.70%
FEBRUARY	987,055.68	1,112,384.55	125,328.87	12.70%
MARCH				
Subtotal	5,852,801.17	6,424,313.21	571,512.04	9.76%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	5,852,801.17	6,424,313.21	571,512.04	9.76%
BUDGET		13,462,618.00	517,792.52	
OVER/(UNDER) BUDGET		(7,038,304.80)	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	613,837.01	709,873.69	96,036.68	15.65%
NOVEMBER	531,027.79	568,810.24	37,782.45	7.11%
DECEMBER	518,511.59	579,289.19	60,777.60	11.72%
JANUARY	769,496.35	797,991.21	28,494.86	3.70%
FEBRUARY	493,527.84	556,192.28	62,664.44	12.70%
MARCH				
Subtotal	2,926,400.58	3,212,156.61	285,756.03	9.76%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	2,926,400.58	3,212,156.61	285,756.03	9.76%

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	613,837.01	709,873.69	96,036.68	15.65%
NOVEMBER	531,027.78	568,810.24	37,782.46	7.11%
DECEMBER	518,511.59	579,289.19	60,777.60	11.72%
JANUARY	769,496.35	797,991.21	28,494.86	3.70%
FEBRUARY	493,527.83	556,192.28	62,664.45	12.70%
MARCH				
Subtotal	2,926,400.56	3,212,156.61	285,756.05	9.76%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	2,926,400.56	3,212,156.61	285,756.05	9.76%

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	2,455,348.04	2,839,494.75	384,146.71	15.65%
NOVEMBER	2,124,111.15	2,275,240.96	151,129.81	7.11%
DECEMBER	2,074,046.37	2,317,156.77	243,110.40	11.72%
JANUARY	3,077,985.40	3,191,964.84	113,979.44	3.70%
FEBRUARY	1,974,111.35	2,224,769.10	250,657.75	12.70%
MARCH				
Subtotal	11,705,602.31	12,848,626.42	1,143,024.11	9.76%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	11,705,602.31	12,848,626.42	1,143,024.11	9.76%
BUDGET		26,925,236.00		
OVER/(UNDER) BUDGET		(14,076,609.58)		

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 February 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 2/28/2021

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	0.240	468,061.88	468,061.88	468,061.88	468,061.88	N/A	1		0.67	15 - Street Construction
Sub Total / Average AIM Invesco			0.240	468,061.88	468,061.88	468,061.88	468,061.88		1	0.00	0.67	
Nations Funds												
Nations Funds MM	MF0008	10/25/1999	0.015	4,873,313.97	4,873,313.97	4,873,313.97	4,873,313.97	N/A	1		6.96	25 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	0.015	3,361,634.00	3,361,634.00	3,361,634.00	3,361,634.00	N/A	1		4.80	15 - Street Construction
Nations Funds MM	MF0008	10/25/1999	0.015	4,168,387.40	4,168,387.40	4,168,387.40	4,168,387.40	N/A	1		5.95	01 - General Fund
Nations Funds MM	MF0008	10/25/1999	0.015	152,184.86	152,184.86	152,184.86	152,184.86	N/A	1		0.22	39 - Economic Development
Nations Funds MM	MF0008	10/25/1999	0.015	1,457,342.42	1,457,342.42	1,457,342.42	1,457,342.42	N/A	1		2.08	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	0.015	26,598.02	26,598.02	26,598.02	26,598.02	N/A	1		0.04	06 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	0.015	445,534.82	445,534.82	445,534.82	445,534.82	N/A	1		0.64	10 - Debt Services
Nations Funds MM	MF0008	10/25/1999	0.015	606,744.58	606,744.58	606,744.58	606,744.58	N/A	1		0.87	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	0.015	2,292,070.93	2,292,070.93	2,292,070.93	2,292,070.93	N/A	1		3.27	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	4/11/2012	0.015	3,008,970.15	3,008,970.15	3,008,970.15	3,008,970.15	N/A	1		4.29	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	8/1/2016	0.015	1,615,863.08	1,615,863.08	1,615,863.08	1,615,863.08	N/A	1		2.31	309 - Library Expansion
Nations Funds MM	MF0008	8/1/2016	0.015	1,542,175.54	1,542,175.54	1,542,175.54	1,542,175.54	N/A	1		2.20	86 - 2016 Streets Construction
Nations Funds MM	MF0008	12/1/2017	0.015	25,960.32	25,960.32	25,960.32	25,960.32	N/A	1		0.04	87 - 2017 Streets Construction
Nations Funds MM	MF0008	7/2/2018	0.015	1,600,014.67	1,600,014.67	1,600,014.67	1,600,014.67	N/A	1		2.28	873 - MEDC Construction
Sub Total / Average Nations Funds			0.015	25,176,794.76	25,176,794.76	25,176,794.76	25,176,794.76		1	0.00	35.93	
TexStar												
TexStar LGIP	TEXSTAR	11/2/2012	0.033	231,545.74	231,545.74	231,545.74	231,545.74	N/A	1		0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.033	11,277,241.00	11,277,241.00	11,277,241.00	11,277,241.00	N/A	1		16.10	25 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	0.033	79,591.82	79,591.82	79,591.82	79,591.82	N/A	1		0.11	16 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.033	1,956,173.24	1,956,173.24	1,956,173.24	1,956,173.24	N/A	1		2.79	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.033	8,500,267.57	8,500,267.57	8,500,267.57	8,500,267.57	N/A	1		12.13	01 - General Fund

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	0.033	832,909.77	832,909.77	832,909.77	832,909.77	N/A	1		1.19	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	0.033	7,300,458.44	7,300,458.44	7,300,458.44	7,300,458.44	N/A	1		10.42	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	11/2/2012	0.033	1,484,035.05	1,484,035.05	1,484,035.05	1,484,035.05	N/A	1		2.12	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	0.033	53,844.54	53,844.54	53,844.54	53,844.54	N/A	1		0.08	10 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	0.033	1,063,425.41	1,063,425.41	1,063,425.41	1,063,425.41	N/A	1		1.52	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	0.033	996,980.68	996,980.68	996,980.68	996,980.68	N/A	1		1.42	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.033	2,441,895.05	2,441,895.05	2,441,895.05	2,441,895.05	N/A	1		3.49	23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	0.033	1,516,098.57	1,516,098.57	1,516,098.57	1,516,098.57	N/A	1		2.16	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	1/8/2014	0.033	4,837.28	4,837.28	4,837.28	4,837.28	N/A	1		0.01	22 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/30/2014	0.033	583,192.37	583,192.37	583,192.37	583,192.37	N/A	1		0.83	08 - Hotel
TexStar LGIP	TEXSTAR	8/31/2016	0.033	972,118.09	972,118.09	972,118.09	972,118.09	N/A	1		1.39	86 - 2016 Streets Construction
TexStar LGIP	TEXSTAR	12/31/2017	0.033	3,435,937.98	3,435,937.98	3,435,937.98	3,435,937.98	N/A	1		4.90	87 - 2017 Streets Construction
TexStar LGIP	TEXSTAR	7/31/2018	0.033	1,688,279.14	1,688,279.14	1,688,279.14	1,688,279.14	N/A	1		2.41	873 - MEDC Construction
Sub Total / Average TexStar			0.033	44,418,831.74	44,418,831.74	44,418,831.74	44,418,831.74		1	0.00	63.40	
Total / Average			0.028	70,063,688.38	70,063,688.38	70,063,688.38	70,063,688.38		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

Save As Edit Print Excel

Date: 2/28/2021

Portfolio / Report Group: All Portfolios View Full View

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost
01 - General Fund						
<u>Nations Funds MM</u>	<u>MF0008</u>	Money Market	10/25/1999	0.015	4,168,387.40	4,168
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	11/2/2012	0.033	8,500,267.57	8,500
SUB TOTAL / AVERAGE 01 - GENERAL FUND				0.027	12,668,654.97	12,668
06 - Tree Mitigation						
<u>Nations Funds MM</u>	<u>MF0008</u>	Money Market	10/25/1999	0.015	26,598.02	26
SUB TOTAL / AVERAGE 06 - TREE MITIGATION				0.015	26,598.02	26
08 - Hotel						
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	11/30/2014	0.033	583,192.37	583
SUB TOTAL / AVERAGE 08 - HOTEL				0.033	583,192.37	583
10 - Debt Services						
<u>Nations Funds MM</u>	<u>MF0008</u>	Money Market	10/25/1999	0.015	445,534.82	445
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	11/2/2012	0.033	53,844.54	53
SUB TOTAL / AVERAGE 10 - DEBT SERVICES				0.017	499,379.36	499
15 - Street Construction						
<u>AIM Invesco MM</u>	<u>AIM</u>	Money Market	9/30/1999	0.240	468,061.88	468
<u>Nations Funds MM</u>	<u>MF0008</u>	Money Market	10/25/1999	0.015	3,361,634.00	3,361
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	11/2/2012	0.033	1,956,173.24	1,956
SUB TOTAL / AVERAGE 15 - STREET CONSTRUCTION				0.039	5,785,869.12	5,785
16 - Building Construction						
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	11/2/2012	0.033	79,591.82	79
SUB TOTAL / AVERAGE 16 - BUILDING CONSTRUCTION				0.033	79,591.82	79
19 - Drainage Utility Fund						
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	11/2/2012	0.033	996,980.68	996
SUB TOTAL / AVERAGE 19 - DRAINAGE UTILITY FUND				0.033	996,980.68	996
22 - Equipment Replacement						
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	1/8/2014	0.033	4,837.28	4
SUB TOTAL / AVERAGE 22 - EQUIPMENT REPLACEMENT				0.033	4,837.28	4
23 - Mansfield Parks 1/2 Sales Tax						
<u>Nations Funds MM</u>	<u>MF0008</u>	Money Market	10/25/1999	0.015	2,292,070.93	2,292
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	11/2/2012	0.033	2,441,895.05	2,441
SUB TOTAL / AVERAGE 23 - MANSFIELD PARKS 1/2 SALES TAX				0.024	4,733,965.98	4,733
24 - Mansfield Parks Land Dedication						
<u>Nations Funds MM</u>	<u>MF0008</u>	Money Market	10/25/1999	0.015	606,744.58	606
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	11/2/2012	0.033	1,063,425.41	1,063
SUB TOTAL / AVERAGE 24 - MANSFIELD PARKS LAND DEDICATION				0.027	1,670,169.99	1,670
25 - Water & Sewer						
<u>Nations Funds MM</u>	<u>MF0008</u>	Money Market	10/25/1999	0.015	4,873,313.97	4,873
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	11/2/2012	0.033	11,277,241.00	11,277
SUB TOTAL / AVERAGE 25 - WATER & SEWER				0.028	16,150,554.97	16,150
27 - Revenue Bond Reserve						
<u>Nations Funds MM</u>	<u>MF0008</u>	Money Market	4/11/2012	0.015	3,008,970.15	3,008
SUB TOTAL / AVERAGE 27 - REVENUE BOND RESERVE				0.015	3,008,970.15	3,008
28 - Utility Construction Fund 28						
<u>Nations Funds MM</u>	<u>MF0008</u>	Money Market	10/25/1999	0.015	1,457,342.42	1,457

<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	11/2/2012	0.033	7,300,458.44	7,300
SUB TOTAL / AVERAGE 28 - UTILITY CONSTRUCTION FUND 28				0.030	8,757,800.86	8,757
309 - Library Expansion						
<u>Nations Funds MM</u>	<u>MF0008</u>	Money Market	8/1/2016	0.015	1,615,863.08	1,615
SUB TOTAL / AVERAGE 309 - LIBRARY EXPANSION				0.015	1,615,863.08	1,615
38 - MEDC I&S Fund						
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	11/2/2012	0.033	231,545.74	231
SUB TOTAL / AVERAGE 38 - MEDC I&S FUND				0.033	231,545.74	231
39 - Economic Development						
<u>Nations Funds MM</u>	<u>MF0008</u>	Money Market	10/25/1999	0.015	152,184.86	152
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	11/2/2012	0.033	832,909.77	832
SUB TOTAL / AVERAGE 39 - ECONOMIC DEVELOPMENT				0.031	985,094.63	985
50 - TIF						
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	11/2/2012	0.033	1,484,035.05	1,484
SUB TOTAL / AVERAGE 50 - TIF				0.033	1,484,035.05	1,484
81 - Street Construction 2012 Issue						
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	11/2/2012	0.033	1,516,098.57	1,516
SUB TOTAL / AVERAGE 81 - STREET CONSTRUCTION 2012 ISSUE				0.033	1,516,098.57	1,516
86 - 2016 Streets Construction						
<u>Nations Funds MM</u>	<u>MF0008</u>	Money Market	8/1/2016	0.015	1,542,175.54	1,542
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	8/31/2016	0.033	972,118.09	972
SUB TOTAL / AVERAGE 86 - 2016 STREETS CONSTRUCTION				0.022	2,514,293.63	2,514
87 - 2017 Streets Construction						
<u>Nations Funds MM</u>	<u>MF0008</u>	Money Market	12/1/2017	0.015	25,960.32	25
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	12/31/2017	0.033	3,435,937.98	3,435
SUB TOTAL / AVERAGE 87 - 2017 STREETS CONSTRUCTION				0.033	3,461,898.30	3,461
873 - MEDC Construction						
<u>Nations Funds MM</u>	<u>MF0008</u>	Money Market	7/2/2018	0.015	1,600,014.67	1,600
<u>TexStar LGIP</u>	<u>TEXSTAR</u>	Local Government Investment Pool	7/31/2018	0.033	1,688,279.14	1,688
SUB TOTAL / AVERAGE 873 - MEDC CONSTRUCTION				0.024	3,288,293.81	3,288
TOTAL / AVERAGE				0.028	70,063,688.38	70,063