

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 eight months ending May 31, 2021 of the fiscal year ending September 30, 2021.

Significant Financial Activity through the Period

- Capital Improvements –
 - Equipment replaced, \$977,350
 - Streets, \$413,128
 - Fire Station #5 (including land), \$5,123,286, current year - \$2,488,429
 - Man House renovation, \$1,226,662, current year - \$567,311
 - Police Station, \$407,624 , current year - \$406,854
- 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 \$496,381,209, deferred outflows of resources are 18,179,360, liabilities are \$265,120,337; deferred inflows of resources are \$6,359,849 and general fund net position is \$243,080,383. Unassigned reserves and general fund balance was \$39,902,411 as of May 31, 2021.

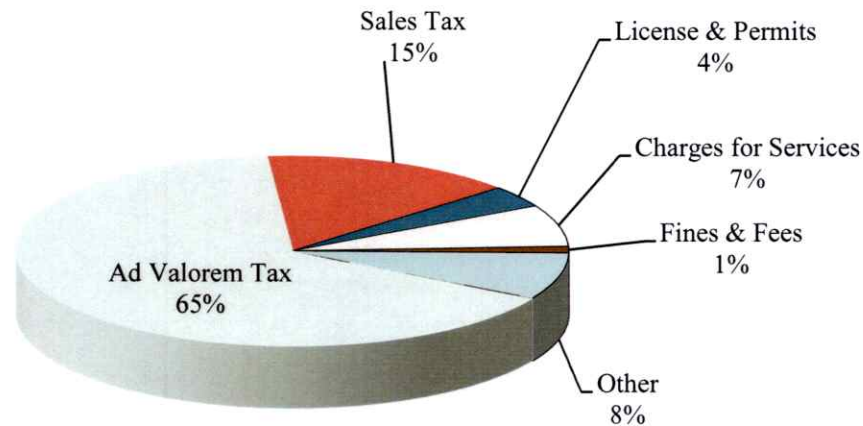
City of Mansfield, Texas interim unaudited financial report for the month and eight (8) month period ended May, 2021

2021

Overall general fund revenue collected as of May 31, 2021 is 89.10% of anticipated collections. Expenditures as of May 31, 2021 are in line with budgeted expectations or 53.58% of the expected expenditures have been spent as of May 31, 2021. As of May 31, 2021 the City's current net assets are at estimated results.

General Fund Revenues

Allocation of Receipts as of May 31, 2021



Property Tax Collections

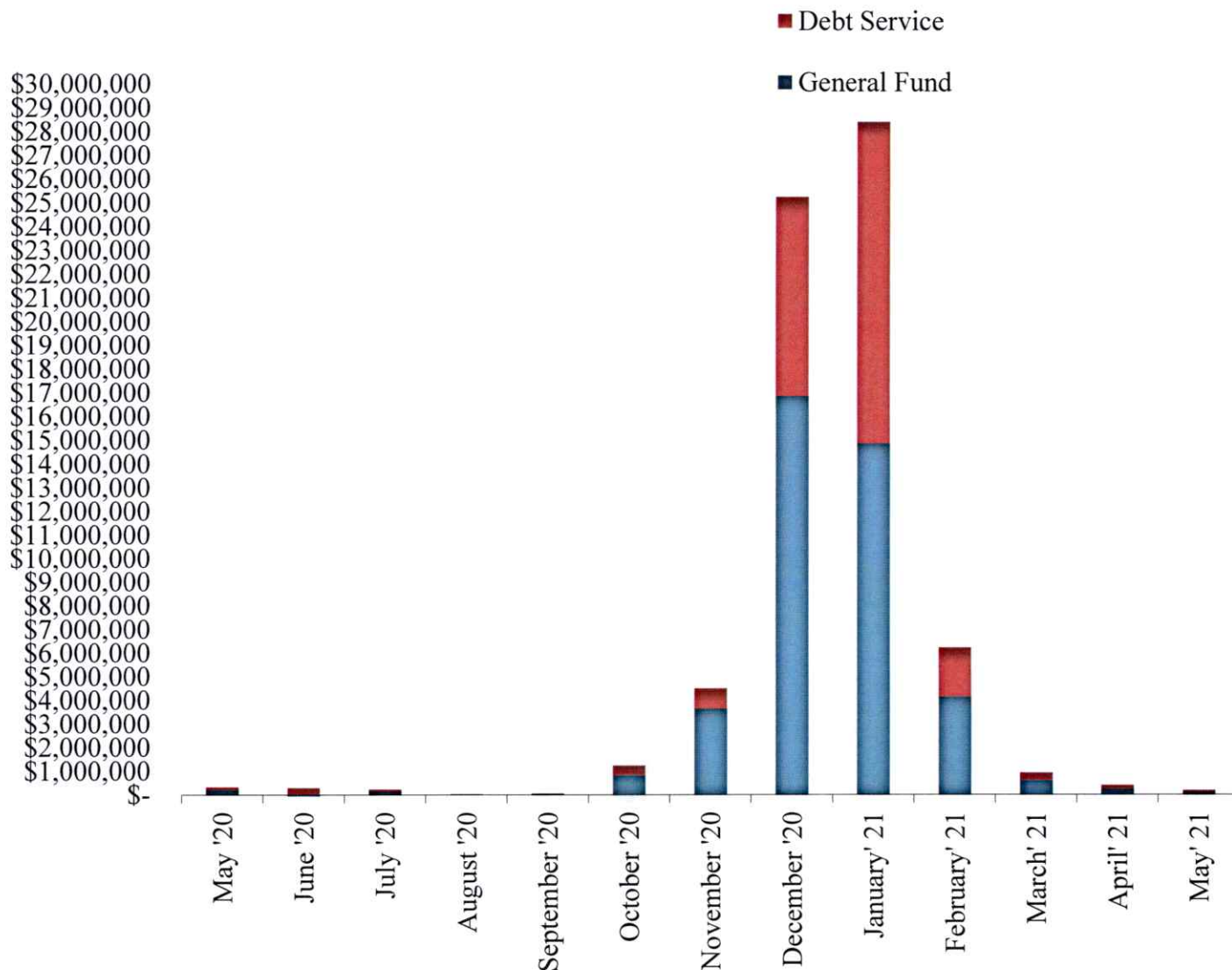
Most of the City's property tax is collected in the first four or six months of the fiscal year as property tax bills are generally due within the first four months of the City's fiscal year. Property tax collections through May 31, 2021 are \$39,611,619. Last year's collections were \$39,557,500 for the same period a 0.001% increase over prior year.

As of May 31, 2021, actual debt service property tax collections were \$17,533,067. For the same period last year, property tax collections were \$17,556,328 a decrease of 0.001%.

City of Mansfield, Texas interim unaudited financial report for the month and eight (8) month period ended May, 2021

2021

Ad Valorem Tax Collections by Month



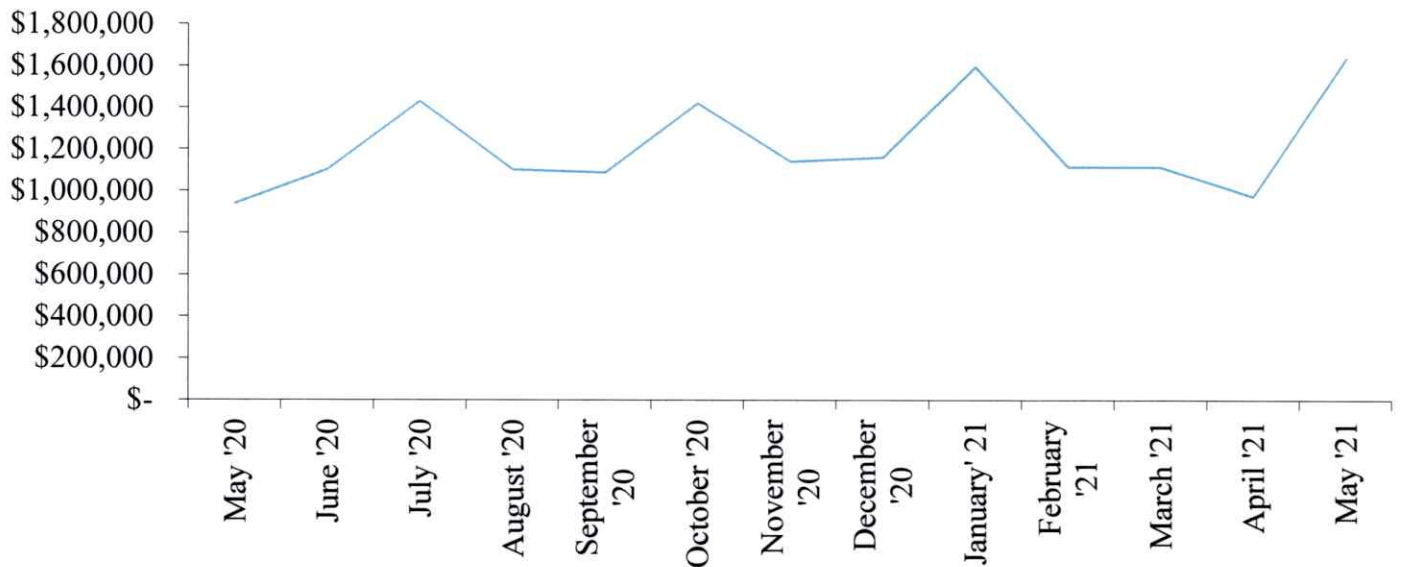
Sales Tax

The City's budgeted sales tax revenue is 19.70% of the total budgeted revenue for the City. Collections for the first eight months amount to 13.22% of total budgeted collections for fiscal 2021. Sales tax per capita is \$178 as budgeted. Sales Tax collections for the period May 1, 2021 through May 31, 2021, total \$1,308,449 as compared to \$936,206 for the same period last year. This is an increase of 39.76% over the same period as last year.

City of Mansfield, Texas interim unaudited financial report for the month and eight (8) month period ended May, 2021

2021

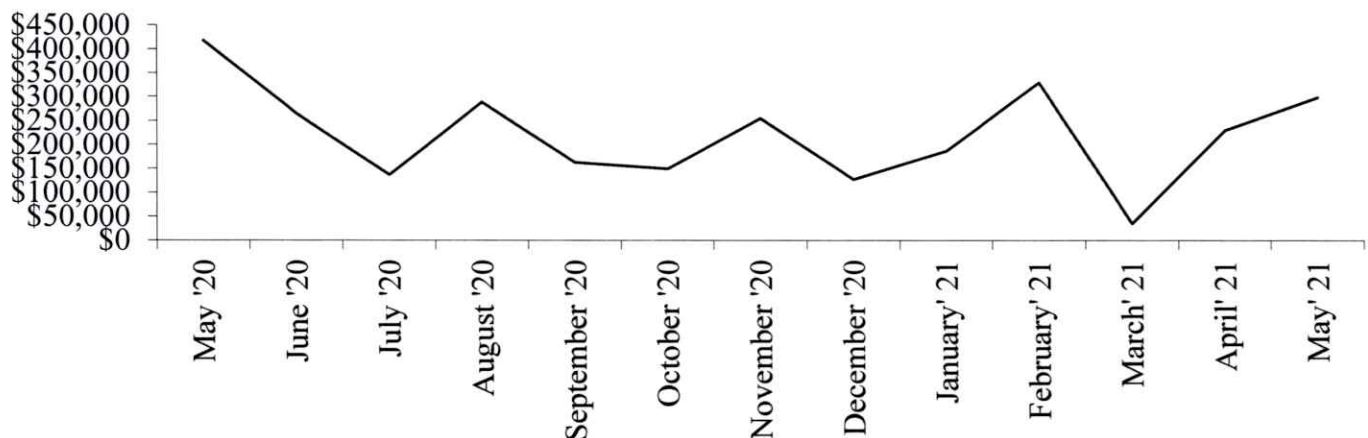
Sales Tax Collections



Building Permits

Building activity has increased in year over year comparisons. However, building permits decreased in May 2021 compared to May 2020. Permit revenues for this period compared to the same period last year are \$298,703 and \$454,580 respectively, representing a decrease of \$155,877 or 34.29% less than the same period last year. Building activity for the year is above budgeted estimates.

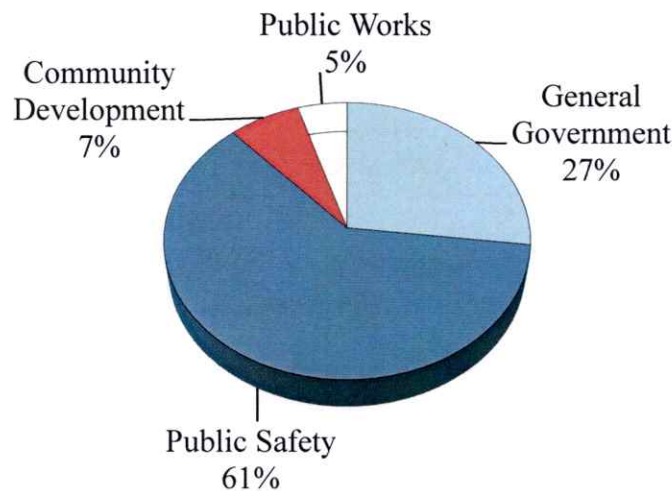
Building Permits Collections by Month



Expenditure/Uses

The City has spent \$41,337,544 of its expected expenditures of \$67,640,387 or 61.11% 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 May 31, 2021.

Actual Expenses



Water & Sewer Financial Activity

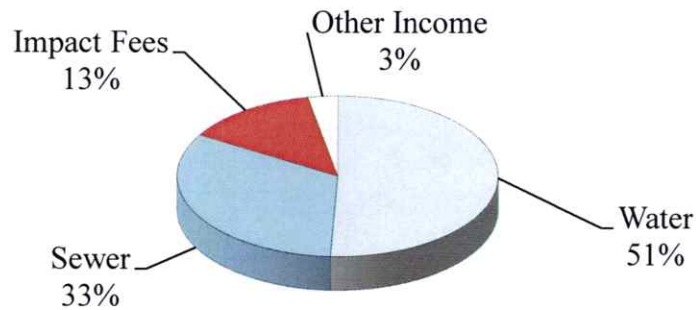
Water & Sewer assets are \$257,037,266, deferred outflows of resources are \$4,292,376 fund liabilities are \$45,017,572; deferred inflows of resources are \$581,712 and fund net position is \$215,730,358. Unassigned reserves are \$22,662,440 as of May 31, 2021.

Operating Revenue is on pace with the budget for this fiscal year. The sale of Water & Sewer alone represents 83.53% of the total revenue collected to date; 13.44% of the Fund's revenue has been collected from impact fees. Currently the Fund has collected 74.69% of its Budgeted Revenue to date or \$26,890,276 of \$36,000,198 in Budgeted Revenue.

City of Mansfield, Texas interim unaudited financial report for the month and eight (8) month period ended May, 2021

2021

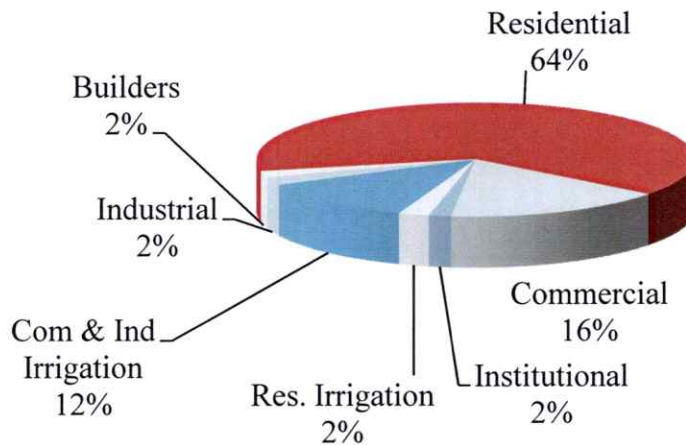
Revenues



Consumption Class	Water Accounts		Consumption ('000)		Avg Consmt Per Acct	
	May '21	May '20	May '21	May '20	May '21	May '20
Residential	20,409	19,653	161,278	146,565	7,902	7,458
Commercial	768	753	40,954	33,572	53,325	44,585
Institutional	159	159	4,169	2,292	26,222	14,417
Residential Irrigation	903	902	5,640	3,120	6,246	3,459
Com & Ind Irrigation	855	796	30,441	17,161	35,603	21,559
Industrial	131	131	5,734	7,673	43,773	58,570
Builders	567	337	4,290	2,767	7,566	8,210
Fire Hydrants	44	59	971	2,007	22,057	34,008
Residential Key Branch	6	5	35	44	5,845	8,756
Bulk Untreated Water	4	4	1,701	1,300	425,250	325,000
Bulk Treated Water	6	6	87,458	81,134	14,576,362	13,522,397
	23,852	22,805	342,671	297,635		

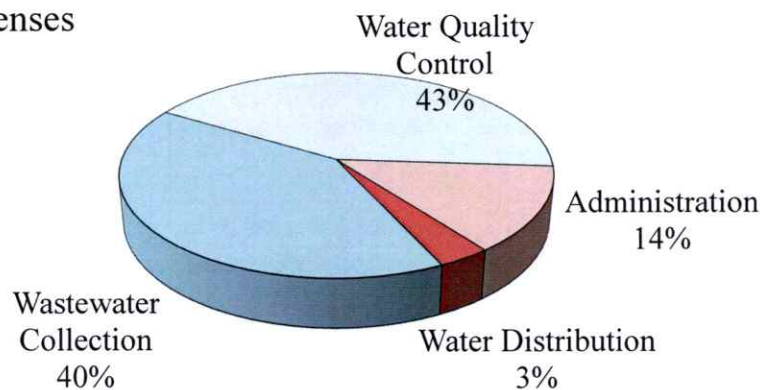
Consumption to date is up over prior year's consumption due to increasing connections. In a year over year comparison, customer accounts have increased by 1,047 new connections.

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 63.10% of the funds have been expended to date. The costs of raw water and sewer treatment are within budgeted estimates.

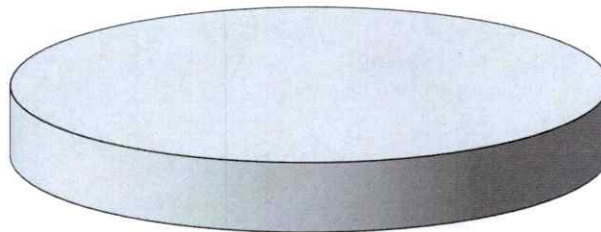
Water & Sewer Expenses



INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended May 31, 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
May 31, 2021 and 2020 (Unaudited)

	Fiscal 2021	Fiscal 2020
<u>ASSETS</u>		
Cash and Investments	\$ 40,042,510	\$ 36,172,264
Receivables:		
Current Year Taxes	982,198	1,197,545
Delinquent Taxes (Net of Allowance of \$656,819)	-	-
Accounts (Net of Allowance of \$240,056)	869,207	1,961,171
Ambulance	1,405,579	1,479,910
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	\$ 496,381,209	\$ 476,211,895
<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	514,560,569	496,443,161
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 503,086	\$ 447,681
Accrued Liabilities	506,220	702,247
Deferred Revenue	2,415,899	2,716,792
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	265,120,337	231,147,900
<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	39,902,411	37,541,518
Total Fund Balances	243,080,383	262,989,437
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 514,560,569	\$ 496,443,161

* 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 Eight Months Ended May 31, 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>REVENUES:</u>							
Taxes	\$ 1,942,395	\$ 1,293,649	\$ 52,826,582	\$ 52,633,979	\$ 58,725,515	\$ (5,898,933)	89.96%
License And Permits	424,726	576,774	2,252,562	1,550,809	1,780,379	472,183	126.52%
Grant Revenue	5,920	-	178,310	115,785	200,905	(22,595)	88.75%
Charges For Services	622,147	517,627	4,282,429	4,510,205	5,625,213	(1,342,784)	76.13%
Fines And Fees	85,790	56,549	677,595	716,988	1,247,639	(570,044)	54.31%
Interest Earnings	-	4,967	6,527	239,437	50,000	(43,473)	13.05%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	115,951	26,493	807,948	379,573	864,854	(56,906)	93.42%
Total Revenues	3,196,929	2,476,059	61,031,953	60,146,776	68,494,505	(7,462,552)	89.10%
<u>EXPENDITURES:</u>							
General Government	1,203,705	1,040,875	11,143,883	9,346,488	17,392,784	6,285,231	64.07%
Public Safety	2,961,676	2,713,276	25,344,091	23,802,931	40,413,201	15,069,110	62.71%
Public Works	426,761	888,164	1,988,049	3,006,165	4,865,186	2,877,137	40.86%
Community Development	465,314	300,811	2,861,521	2,515,050	4,969,216	2,107,695	57.58%
Total Expenditures	5,057,456	4,943,126	41,337,544	38,670,634	67,640,387	26,339,173	61.11%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,860,527)	(2,467,067)	19,694,409	21,476,142	854,118		
<u>OTHER FINANCING SOURCES (USES)</u>							
Reserve/Contingency	(4,899)	(58,357)	(414,289)	(108,733)	(29,833)	(141,861)	1388.69%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Financing, net	-	-	-	-	-	-	0.00%
Sources	-	-	-	-	2,537,347	(2,537,347)	0.00%
(Uses)	-	-	(1,565,008)	(1,235,197)	(3,361,632)	2,550,234	46.56%
Total Other Financing Sources (Uses)	(4,899)	(58,357)	(1,979,297)	(1,343,930)	(854,118)	(128,974)	231.74%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,865,426)	(2,525,424)	17,715,112	20,132,212	0		
<u>FUND BALANCE</u>							
BEGINNING	41,767,837	40,066,942	22,187,299	17,409,306	21,934,063		
ENDING	\$ 39,902,411	\$ 37,541,518	\$ 39,902,411	\$ 37,541,518	\$ 21,934,063		

City of Mansfield, Texas

Statement of Activities - Budget and Actual - General Fund
For the Month and Eight Months Ended May 31, 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	\$ 124,792	\$ 217,923	\$ 39,504,062	\$ 39,400,831	\$ 40,720,947	\$ (1,216,885)	97.01%
Taxes-Prior	1,854	3,818	107,557	156,669	174,144	(66,587)	61.76%
Gas Royalty Income	589	659	428,281	431,495	479,458	(51,177)	89.33%
Franchise Taxes	147,325	119,393	3,364,295	3,439,997	3,435,645	(71,350)	97.92%
Sales Taxes	1,638,163	938,334	9,054,082	8,897,265	13,494,430	(4,440,348)	67.09%
Mix Drink Taxes	24,745	-	137,708	110,394	238,831	(101,123)	57.66%
Delinquent P& I	4,927	13,522	230,597	197,328	182,060	48,537	126.66%
Total Taxes	1,942,395	1,293,649	52,826,582	52,633,979	58,725,515	(5,898,933)	89.96%
LICENSE & PERMITS							
Building Permits	298,703	454,580	1,609,604	1,152,151	1,321,583	288,021	121.79%
Other Lic/Permits	126,023	122,194	642,958	398,658	458,796	184,162	140.14%
Total License & Permits	424,726	576,774	2,252,562	1,550,809	1,780,379	472,183	126.52%
GRANT REVENUE	5,920	-	178,310	115,785	200,905	(22,595)	88.75%
CHARGES FOR SERVICES							
Sanitation	389,245	317,758	2,699,365	2,479,814	3,685,500	(986,135)	73.24%
Ambulance Services	141,053	105,028	1,092,721	1,040,086	1,555,713	(462,992)	70.24%
Fines & Fees-Engineering	91,849	94,841	490,343	990,305	384,000	106,343	127.69%
Total Charges For Services	622,147	517,627	4,282,429	4,510,205	5,625,213	(1,342,784)	34.54%
FINES & FEES							
Fines & Fees-Court	77,318	28,721	471,228	459,091	876,499	(405,271)	53.76%
Fines & Fees-Other	8,472	27,828	206,367	257,897	371,140	(164,773)	55.60%
Total Fines & Fees	85,790	56,549	677,595	716,988	1,247,639	(570,044)	54.31%
INTEREST EARNINGS	-	4,967	6,527	239,437	50,000	(43,473)	13.05%
MISCELLANEOUS							
Jail Contract Housing	0	0	220,607	0	287,937	(67,330)	76.62%
Certificate Of Occupancy	1,560	900	9,780	8,100	15,480	(5,700)	63.18%
Mowing	1,080	0	3,099	4,475	-	3,099	0.00%
Sale Of Property	0	0	19,624	9,084	-	19,624	0.00%
Zoning Fees	13,300	12,100	58,500	51,947	78,000	(19,500)	75.00%
Plat Fees	0	0	0	0	57,541	(57,541)	0.00%
Miscellaneous	100,011	13,493	496,338	305,967	425,896	70,442	116.54%
Total Miscellaneous	115,951	26,493	807,948	379,573	864,854	(56,906)	93.42%
Total Revenues	\$ 3,196,929	\$ 2,476,059	\$ 61,031,953	\$ 60,146,776	\$ 68,494,505	\$ (7,462,552)	89.10%

City of Mansfield, Texas

Statement of Activities - Budget and Actual - General Fund
For the Month and Eight Months Ended May 31, 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	\$ 169,119	\$ 120,417	\$ 1,658,410	\$ 934,251	\$ 3,524,863	\$ 1,866,453	47.05%
City Council	9,164	3,188	108,796	67,852	180,485	71,689	60.28%
Intern Program	4,367	-	11,181	-	-	(11,181)	0.00%
Administration	101,155	67,690	1,236,549	579,233	1,271,060	34,511	97.28%
Legal	20,575	32,998	509,964	403,698	494,392	(15,572)	103.15%
City Records	-	-	20,678	-	-	(20,678)	0.00%
Human Resources	82,530	43,856	632,504	456,874	786,415	153,911	80.43%
Finance	33,086	45,824	174,792	376,178	222,749	47,957	78.47%
Accounting	27,446	27,000	273,267	280,034	517,706	244,439	52.78%
Purchasing	25,653	6,316	226,566	62,338	362,973	136,407	62.42%
Tax Collection	-	-	322,895	333,847	350,008	27,113	92.25%
Information Technology	62,898	46,926	542,010	487,417	1,029,888	487,878	52.63%
Sanitation	280,786	258,379	1,929,337	1,781,398	3,063,499	1,134,162	62.98%
Public Records	10,578	-	36,331	-	-	-	0.00%
Budget	-	6,588	42	58,909	-	(42)	0.00%
City Secretary	33,795	31,507	298,071	328,312	488,326	190,255	61.04%
Planning Administration	78,425	90,204	767,777	739,629	1,206,684	438,907	63.63%
Construction Codes Boards	105	240	474	50,528	42,674	42,200	1.11%
Planning/Zoning Comm	218	198	3,445	6,795	13,187	9,742	26.12%
Engineering	42,589	36,283	337,380	291,856	406,962	69,582	82.90%
Historic Landmark	-	11	363	631	2,105	1,742	17.26%
Development Services	15,402	15,147	247,553	259,484	333,371	85,818	74.26%
Building Inspection	90,229	91,813	751,516	731,050	1,254,255	502,739	59.92%
Board of Adjustments	-	20	156	917	2,818	2,662	5.54%
Code Compliance	42,906	48,260	385,860	394,639	657,365	271,505	58.70%
Building Maintenance	72,679	68,010	667,966	720,618	1,180,999	513,033	56.56%
Total	1,203,705	1,040,875	11,143,883	9,346,488	17,392,784	6,285,231	64.07%
PUBLIC SAFETY							
Police Administration	152,077	107,595	1,299,270	1,245,005	1,770,723	471,453	73.38%
Communications	222,219	193,757	2,016,400	1,910,830	3,129,212	1,112,812	64.44%
Patrol	699,941	690,010	5,992,161	6,084,212	10,299,262	4,307,101	58.18%
CID And Narcotics	219,017	250,022	2,057,380	2,030,144	3,226,900	1,169,520	63.76%
Jail Operations	98,733	-	796,990	-	1,214,874	417,884	65.60%
Animal Control	65,196	48,188	498,553	443,618	773,204	274,651	64.48%
CVE Traffic Enforcement	22,635	21,835	188,077	188,621	332,552	144,475	56.56%
Traffic Enforcement	36,259	49,093	527,305	363,740	665,082	137,777	79.28%
K-9 Patrol	9,336	11,668	81,368	125,268	140,548	59,180	57.89%
COPS	59,144	39,802	454,477	290,967	772,580	318,103	58.83%
Municipal Court	41,684	52,135	380,885	461,436	603,599	222,714	63.10%
Training	54,248	30,337	403,979	275,648	651,167	247,188	62.04%
Police Grant Expenditures	27,900	31,637	408,259	312,770	392,460	(15,799)	104.03%
Fire Administration	123,747	86,161	901,018	808,307	1,818,629	917,611	49.54%
Fire Prevention	61,973	74,131	481,222	605,668	833,619	352,397	57.73%
Emergency Management	56,517	42,057	560,321	444,342	848,756	288,435	66.02%
Fire Operations	1,011,050	984,848	8,296,426	8,212,355	12,940,034	4,643,608	64.11%
Total	2,961,676	2,713,276	25,344,091	23,802,931	40,413,201	15,069,110	62.71%

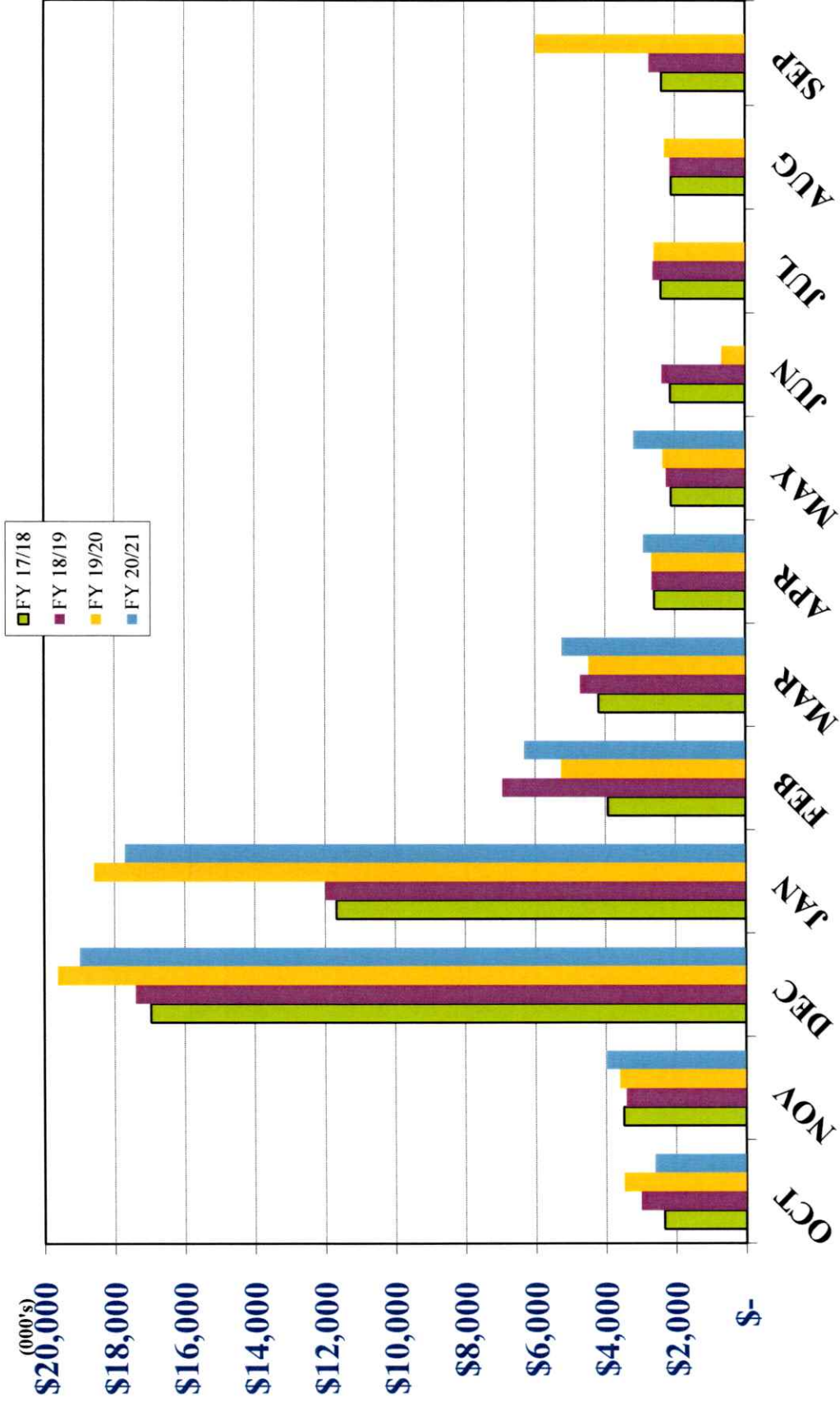
City of Mansfield, Texas

Statement of Activities - Budget and Actual - General Fund

For the Month and Eight Months Ended May 31, 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	426,761	888,164	1,988,049	3,006,165	4,865,186	2,877,137	40.86%
Traffic Control	-	-	-	-	-	-	0.00%
Total	426,761	888,164	1,988,049	3,006,165	4,865,186	2,877,137	40.86%
COMMUNITY SERVICES							
Parks & Recreation Operations	168,718	156,705	1,122,714	1,146,624	2,287,401	1,164,687	49.08%
Communications & Marketing	151,934	20,190	402,732	181,805	362,181	(40,551)	111.20%
Downtown Parking	293	293	3,183	3,875	-	(3,183)	0.00%
Senior Citizens	18,903	20,984	152,539	191,815	308,929	156,390	49.38%
Cultural Services	26,951	28,110	265,061	268,612	518,244	253,183	51.15%
Library	98,515	74,529	915,292	722,319	1,492,461	577,169	61.33%
Total	465,314	300,811	2,861,521	2,515,050	4,969,216	2,107,695	57.58%
TOTAL EXPENDITURES	\$ 5,057,456	\$ 4,943,126	\$ 41,337,544	\$ 38,670,634	\$ 67,640,387	\$ 26,339,173	61.11%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,860,527)	(2,467,067)	19,694,409	21,476,142	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	-	-	(879,967)	(677,373)	(719,068)	(71,837)	109.99%
Economic Incentives	-	-	(685,041)	(557,824)	(607,200)	586,707	3.38%
Discount on Bond Issuance	-	-	-	-	-	-	0.00%
Bond Issuance Costs	-	-	-	-	-	-	0.00%
Reserve/Contingency	(4,899)	(58,357)	(414,289)	(108,733)	(29,833)	(141,861)	575.52%
Total Other Financing Uses	(4,899)	(58,357)	(1,979,297)	(1,343,930)	(3,391,465)	2,408,373	28.99%
Total Other Financing Sources (Uses)	(4,899)	(58,357)	(1,979,297)	(1,343,930)	(854,118)	(128,974)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,865,426)	(2,525,424)	17,715,112	20,132,212	0		
UNRESERVED FUND BALANCE							
BEGINNING	41,767,837	40,066,942	22,187,299	17,409,306	21,934,063		
ENDING	<u>\$ 39,902,411</u>	<u>\$ 37,541,518</u>	<u>\$ 39,902,411</u>	<u>\$ 37,541,518</u>	<u>\$ 21,934,063</u>		

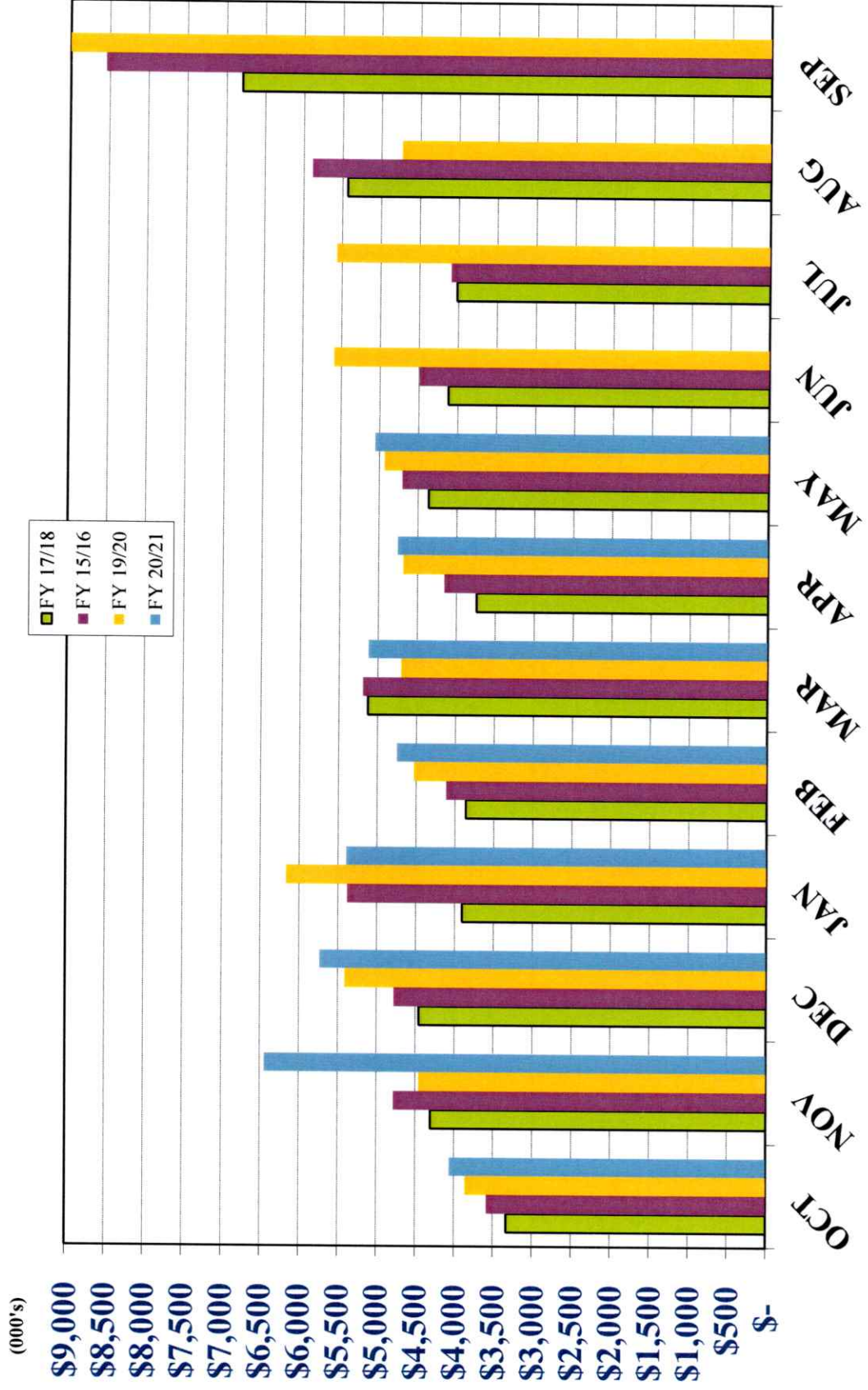
General Fund - Total Revenues





CITY OF MANSFIELD

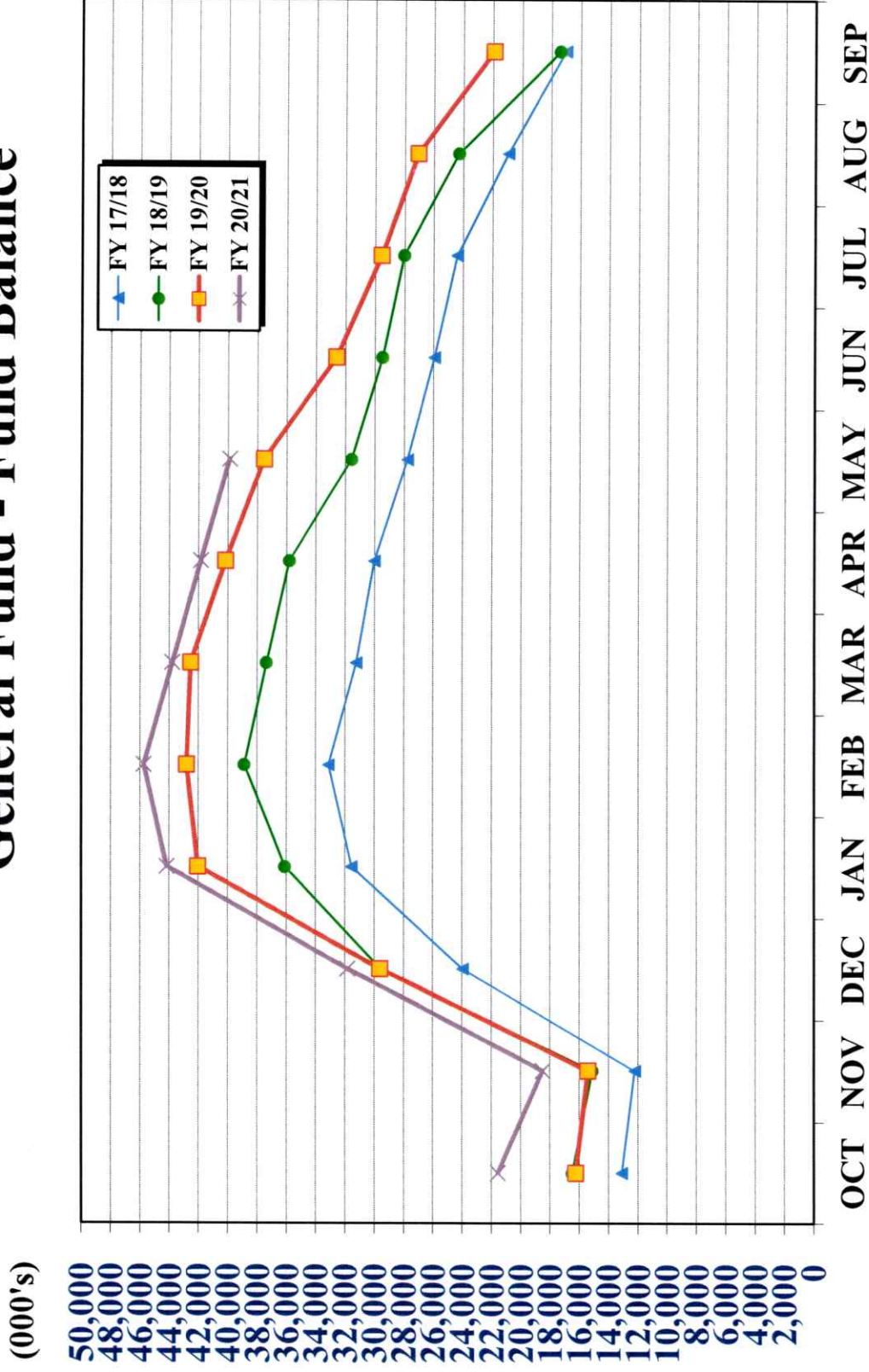
General Fund - Total Expenditures





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
May 31, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 4,944,655	\$ 3,813,400
Due From Other Funds	24,581	24,581
Total Assets	<u>\$ 4,969,236</u>	<u>\$ 3,837,981</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	<u>185,471</u>	<u>189,331</u>
Total Fund Balances	<u>4,364,249</u>	<u>3,152,406</u>
Total Liabilities And Fund Balances	<u>\$ 4,969,236</u>	<u>\$ 3,837,981</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - TIRZ Number One Fund
For the Month and Eight Months Ended May 31, 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	\$ 184,961	\$ 177,265	184,961	177,265
Interest Income	13	308	510	12,066
Total Revenues	184,974	177,573	185,471	189,331
<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	184,974	177,573	185,471	189,331
<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	184,974	177,573	185,471	189,331
FUND BALANCE, BEGINNING	4,179,275	2,974,833	4,178,778	2,963,075
FUND BALANCE, ENDING	\$ 4,364,249	\$ 3,152,406	\$ 4,364,249	\$ 3,152,406

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number Two
May 31, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 534,417	\$ 429,798
Total Assets	<u>\$ 534,417</u>	<u>\$ 429,798</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>127,916</u>
Total Fund Balances	<u>534,417</u>	<u>(128,212)</u>
Total Liabilities And Fund Balances	<u>\$ 534,417</u>	<u>\$ 429,798</u>

City of Mansfield, TexasComparative Combined Statement of Activities - TIRZ Number Two Fund
For the Month and Eight Months Ended May 31, 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	\$ -	\$ 127,916	\$ 144,920	\$ 127,916
Interest Income	-	-	-	-
Total Revenues	-	127,916	144,920	127,916
<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	-	127,916	144,920	127,916
<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	-	127,916	144,920	127,916
FUND BALANCE, BEGINNING	534,417	(256,128)	389,497	(256,128)
FUND BALANCE, ENDING	\$ 534,417	\$ (128,212)	\$ 534,417	\$ (128,212)

City of Mansfield, Texas

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

May 31, 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
May 31, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 27,716	\$ 27,702
Inventory	-	-
Total Assets	<u>\$ 27,716</u>	<u>\$ 27,702</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	5	241
Total Fund Balances	<u>27,716</u>	<u>27,702</u>
Total Liabilities And Fund Balances	<u>\$ 27,716</u>	<u>\$ 27,702</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

Tree Mitigation Fund - For the Month and Eight Months Ended May 31, 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	-	6	5	241
Total Revenues	-	6	5	241
<u>EXPENDITURES:</u>				
Administrative Services	-	-	-	-
Contractual Services	-	-	-	-
Other Equipment	-	-	-	-
Total Expenditures	-	-	-	-
Excess Of Revenues Over (Under) Expenditures	-	6	5	241
<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	-	6	5	241
FUND BALANCE, BEGINNING	27,716	27,696	27,711	27,461
FUND BALANCE, ENDING	\$ 27,716	\$ 27,702	\$ 27,716	\$ 27,702

City of Mansfield, Texas

Comparative Statement of Net Position - Hotel/Motel Occupancy Tax Fund
May 31, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 1,172,225	\$ 1,006,384
Accounts Receivable	2,577	2,585
Total Assets	<u>\$ 1,174,802</u>	<u>\$ 1,008,969</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accrued Liabilities	\$ 15,328	\$ 9,377
Total Liabilities	<u>15,328</u>	<u>9,377</u>
FUND BALANCES:		
Fund Balance	1,034,174	992,477
Excess Revenues Over Expenditures	<u>125,300</u>	<u>7,115</u>
Total Fund Balances	<u>1,159,474</u>	<u>999,592</u>
Total Liabilities And Fund Balances	<u>\$ 1,174,802</u>	<u>\$ 1,008,969</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Hotel/Motel Occupancy Tax Fund
For the Eight Months Ended May 31, 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	\$ 54,092	\$ 116,037	\$ 360,888	\$ 327,937	\$ 593,563	\$ (232,675)	60.80%
Miscellaneous Income	165	121	10,016	25,081	-	10,016	0.00%
Total Revenues	54,257	116,158	370,904	353,018	593,563	(222,659)	62.49%
EXPENDITURES:							
Mansfield Historical Society	-	-	-	-	-	-	0.00%
Mansfield Invitational	-	-	-	40,000	39,000	(39,000)	0.00%
The LOT	-	-	-	10,721	32,000	(32,000)	0.00%
Mansfield Rotary Club	-	-	-	-	-	-	0.00%
Farr Best Theater	829	-	1,337	242	-	1,337	0.00%
Discover Historic Mansfield	-	-	-	-	-	-	0.00%
Mansfield Tourism	26,234	21,548	214,738	208,124	410,000	(195,262)	52.38%
Pickled Mansfield Society	-	-	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	-	74	1,803	6,481	36,000	(34,197)	5.01%
Historic Landmark Commission	-	-	-	4,395	-	-	0.00%
Man House Museum	-	-	-	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	27,063	21,622	245,604	345,903	593,563	(347,959)	41.38%
Excess Of Revenues Over (Under) Expenditures	27,194	94,536	125,300	7,115			
FUND BALANCE, BEGINNING	1,132,280	905,056	1,034,174	992,477			
FUND BALANCE, ENDING	\$ 1,159,474	\$ 999,592	\$ 1,159,474	\$ 999,592			

City of Mansfield, Texas

Comparative Budget and Cash Analysis - Hotel/Motel Occupancy Tax Fund
For the Eight Months Ended May 31, 2021 (Unaudited)

	Budgeted Request	FY21 Amount To Date	Available Budget	FY21 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>				
Hotel Occupancy Tax	\$ 593,563	\$ 360,887	\$ 232,676	60.80%
Rental of Facilities	-	9,817	(9,817)	0.00%
Interest Income	-	200	(200)	-
Total Revenues	593,563	370,904	222,659	62.49%
<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	-	1,337	(1,337)	0.00%
Mansfield Tourism	410,000	214,738	195,262	52.38%
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	245,604	347,959	41.38%
Revenues / (Expenditures)	-	125,300	(125,300)	

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2021	1,096,176
Plus: FY2021 Cash Collections	370,904
Less: FY2021 Cash Expenditures	(245,604)
Cash Balance as of May 31, 2021	1,221,476
Remaining Hotel/Motel Occupancy Funds to Collect	232,676
Remaining Hotel/Motel Occupancy Funds to Expend	(347,959)
Projected Cash Balance at September 30, 2021	1,106,193

City of Mansfield, Texas

Comparative Statement of Net Position - Mansfield Parks Facilities Development Corporation
May 31, 2021 and 2020 (Unaudited)

<u>ASSETS:</u>	<u>2021</u>	<u>2020</u>
Cash And Investments	\$ 5,449,940	\$ 3,343,482
Restricted Cash and Investments	4,848,595	4,012,236
Receivables:		
Accounts	311,166	711,272
Total Assets	<u>\$ 10,609,701</u>	<u>\$ 8,066,990</u>
<u>LIABILITIES & FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 192,841	\$ 179,573
Other Liabilities	1,000,000	1,000,000
Deferred Revenue	1,754,665	1,720,032
Total Liabilities	<u>2,947,506</u>	<u>2,899,605</u>
FUND BALANCES:		
Fund Balance	5,758,216	4,943,996
Excess Revenues Over (Under)		
Expenditures	1,903,979	223,389
Total Fund Balances	<u>7,662,195</u>	<u>5,167,385</u>
Total Liabilities And Fund Balances	<u>\$ 10,609,701</u>	<u>\$ 8,066,990</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Mansfield Parks Facilities Development Corporation
- For the Month and Eight Months Ended May 31, 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	\$ 555,338	\$ 205,696	\$ 2,419,404	\$ 2,335,558	\$ 3,593,857	\$ (1,174,453)	67.32%
Contributions	237	24,400	9,896	42,034	58,026	(48,130)	17.05%
Interest Earnings	83	1,366	1,560	54,741	24,000	(22,440)	6.50%
Other Income	20,553	-	28,581	13,878	-	28,581	0.00%
MAC Revenue	69,076	8,257	1,150,316	274,323	1,922,667	(772,351)	59.83%
Lease Royalties	11,889	-	71,242	383,943	120,000	(48,758)	59.37%
Park Land Dedication Revenue	67,750	432,750	1,087,500	809,500	725,000	362,500	150.00%
Total Revenues	724,926	672,469	4,768,499	3,913,977	6,443,550	(1,675,051)	74.00%
EXPENDITURES:							
Administration	174,997	151,068	1,131,306	1,952,882	2,555,916	(1,424,610)	44.26%
Field Operations	72,689	51,508	418,159	390,930	740,335	(322,176)	56.48%
Community Park Operations	78,056	81,059	604,896	555,351	1,150,765	(545,869)	52.56%
Nature Education Operations	11,270	10,091	77,973	84,868	175,587	(97,614)	44.41%
Recreational Center	61,375	61,197	415,136	512,368	990,796	(575,660)	41.90%
Neighborhood Park Operations	13,251	14,413	72,490	91,685	247,315	(174,825)	29.31%
Non-Departmental	13,135	11,024	144,560	102,504	1,082,428	(937,868)	13.36%
Total Expenditures	424,773	380,360	2,864,520	3,690,588	6,943,142	(4,078,622)	41.26%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	300,153	292,109	1,903,979	223,389	(499,592)	2,403,571	-381.11%
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	300,153	292,109	1,903,979	223,389			
FUND BALANCE, BEGINNING	7,362,042	4,875,276	5,758,216	4,943,996			
FUND BALANCE, ENDING	\$ 7,662,195	\$ 5,167,385	\$ 7,662,195	\$ 5,167,385			

City of Mansfield, Texas

Comparative Statement of Net Position - Mansfield Economic Development Corporation
May 31, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 8,971,272	\$ 5,246,533
Accounts Receivable	1,764	469,867
Restricted Assets:		
Cash and Investments, Projects	1,401,855	6,132,967
Fixed Assets (net of accumulated depreciation)	14,827,043	10,361,125
Total Assets	<u>\$ 25,201,934</u>	<u>\$ 22,210,492</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 2,685	\$ 1,042
Accrued Liabilities	3,240	77,313
Retainage Payable	254,785	16,394
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>49,072,924</u>	<u>36,973,965</u>
NET ASSETS:		
Restricted	1,401,855	6,132,967
Unassigned	(25,272,845)	(20,896,440)
Total Net Assets	<u>(23,870,990)</u>	<u>(14,763,473)</u>
Total Liabilities & Net Assets	<u>\$ 25,201,934</u>	<u>\$ 22,210,492</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 Eight Months Ended May 31, 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	\$ 819,081	\$ 469,167	\$ 4,527,041	\$ 4,448,630
Gas Royalties	-	-	-	-
Miscellaneous	-	-	-	-
Rental Of Facilities	-	-	-	-
Total Operating Revenues	819,081	469,167	4,527,041	4,448,630
OPERATING EXPENDITURES:				
Administration	102,541	36,774	435,809	381,473
Promotions	1,076	-	18,072	30,421
Retention	-	-	69	7,154
Development Plan	-	-	8	-
Projects	130,241	271,080	1,656,005	2,066,497
Non-Departmental	3,500	1,521	2,813,758	125,091
Depreciation	-	259	1,773	2,039
Total Operating Expenditures	237,358	309,634	4,925,494	2,612,675
OPERATING INCOME	581,723	159,533	(398,453)	1,835,955
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	13	957	1,096	38,243
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	13	957	5,745,509	(419,994)
INCOME BEFORE OPERATING TRANSFERS	581,736	160,490	5,347,056	1,415,961
OPERATING TRANSFERS:				
Operating Transfers In (Out)	-	-	-	(25,223)
CHANGE IN NET ASSETS	581,736	160,490	5,347,056	1,390,738
NET ASSETS, BEGINNING	(24,452,726)	(14,923,963)	(9,788,636)	(5,256,548)
NET ASSETS, PROJECTS	- **	-	(19,429,410) **	(10,897,663)
NET ASSETS, ENDING	\$ (23,870,990)	\$ (14,763,473)	\$ (23,870,990)	\$ (14,763,473)

**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
May 31, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 186,046	\$ 116,180
Receivables:		
Current Year PID Assessment	-	5,149
Total Assets	<u>\$ 186,046</u>	<u>\$ 121,329</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 24,582	\$ -
Deferred Revenue	1,000	5,149
Total Liabilities	<u>25,582</u>	<u>5,149</u>
FUND BALANCES:		
Fund Balance	(12,287)	2,036
Excess Revenues Over Expenditures	<u>172,751</u>	<u>114,144</u>
Total Fund Balances	<u>160,464</u>	<u>116,180</u>
Total Liabilities And Fund Balances	<u>\$ 186,046</u>	<u>\$ 121,329</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Southpointe PID
For the Month and Eight Months Ended May 31, 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	\$ 5,475	\$ 8,525	\$ 313,143	\$ 263,700
Penalties & Interest	2	-	1,926	567
Total Revenues	5,477	8,525	315,069	264,267
<u>EXPENDITURES:</u>				
General government	34,858	37,512	142,318	150,123
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Total Expenditures	34,858	37,512	142,318	150,123
Excess Of Revenues Over (Under) Expenditures	(29,381)	(28,987)	172,751	114,144
Net Change in Fund Balances	(29,381)	(28,987)	172,751	114,144
FUND BALANCE, BEGINNING	189,845	145,167	(12,287)	2,036
FUND BALANCE, ENDING	\$ 160,464	\$ 116,180	\$ 160,464	\$ 116,180

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
May 31, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 7,776,656	\$ 6,497,755
Receivables:		
Current Year Taxes	460,387	557,502
Delinquent Taxes (Net of Allowance of \$412,868)	-	-
Total Assets	<u>\$ 8,237,043</u>	<u>\$ 7,055,257</u>
 <u>LIABILITIES & FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ -	\$ -
Deferred Revenue	460,387	557,502
Total Liabilities	<u>460,387</u>	<u>557,502</u>
 <u>FUND BALANCES:</u>		
Fund Balance	3,888,921	1,697,691
Excess Revenues Over Expenditures	3,887,735	4,800,064
Total Fund Balances	<u>7,776,656</u>	<u>6,497,755</u>
 Total Liabilities And Fund Balances	<u>\$ 8,237,043</u>	<u>\$ 7,055,257</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - General Obligation Debt Service
- For the Month and Eight Months Ended May 31, 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	\$ 64,660	\$ 113,217	\$ 17,533,067	\$ 17,556,328	\$ 16,482,315	\$ 1,050,752	106.38%
Miscellaneous	48	-	248	-	-	248	0.00%
Interest Income	13	109	116	4,471	-	116	0.00%
Total Revenues	64,721	113,326	17,533,430	17,560,799	16,482,315	1,051,115	106.38%
<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	-	12,821	4,627,914	-	12,821	0.00%
Total Expenditures	3,500	-	13,645,695	17,458,613	16,482,315	(2,836,620)	82.79%
Excess Of Revenues Over (Under) Expenditures	61,221	113,326	3,887,735	102,186			
<u>OTHER FINANCING SOURCES (USES)</u>							
Refunding Bonds Issued	-	-	-	4,475,000			
Premium on Bonds Issued	-	-	-	222,877			
Discounts on Bonds Issued	-	-	-	-			
Payment to Refunded Bond Escrow Agent	-	-	-	-			
Total Other Financing Sources (Uses)	-	-	-	4,697,877			
Net Change in Fund Balances	61,221	113,326	3,887,735	4,800,064			
FUND BALANCE, BEGINNING	7,715,435	6,384,428	3,888,921	1,697,691			
FUND BALANCE, ENDING	\$ 7,776,656	\$ 6,497,755	\$ 7,776,656	\$ 6,497,755			

City of Mansfield, Texas

Comparative Statement of Net Position - Mansfield Parks Facilities Development Corporation Debt Service
May 31, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 1,963,083</u>	<u>\$ 1,949,607</u>
Total Assets	<u>\$ 1,963,083</u>	<u>\$ 1,949,607</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accrued Interest Payable	<u>\$ 4,651</u>	<u>\$ 4,650</u>
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>1,447,618</u>	<u>1,427,821</u>
Total Fund Balances	<u>1,958,432</u>	<u>1,944,957</u>
Total Liabilities And Fund Balances	<u>\$ 1,963,083</u>	<u>\$ 1,949,607</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Mansfield Parks Facilities Development Corporation Debt Service
- For the Month and Eight Months Ended May 31, 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	\$ 263,321	\$ 2,102,238	\$ 2,106,573	\$ 3,153,358	\$ (1,051,120)	66.67%
Other Income	-	-	-	-	-	-	0.00%
Total Revenues	262,780	263,321	2,102,238	2,106,573	3,153,358	(1,051,120)	66.67%
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	-	-	649,179	673,552	1,855,000	(1,205,821)	35.00%
Interest And Fiscal Charges	3,500	-	5,441	1,700	1,298,358	(1,292,917)	0.42%
Non-departmental	-	-	-	3,500	-	-	0.00%
Total Expenditures	3,500	-	654,620	678,752	3,153,358	(2,498,738)	20.76%
Excess Of Revenues Over (Under) Expenditures	259,280	263,321	1,447,618	1,427,821			
<u>OTHER FINANCING SOURCES (USES):</u>							
Bond Proceeds	-	-	-	-			
Total Other Financing Sources (Uses)	-	-	-	-			
FUND BALANCE, BEGINNING	1,699,152	1,685,136	510,814	517,136			
FUND BALANCE, ENDING	\$ 1,958,432	\$ 1,948,457	\$ 1,958,432	\$ 1,944,957			

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
May 31, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 24,232,343	\$ 31,927,168
Receivables	-	-
Projects In Process		
Current Year	413,128	5,361,334
Prior Year	<u>440,897</u>	<u>9,246,790</u>
Total Assets	<u>\$ 25,086,368</u>	<u>\$ 46,535,292</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 91,463	\$ 146,781
Deposits	406,233	1,349
Retainage Payable	104,769	387,540
Other Liabilities	<u>-</u>	<u>-</u>
Total Liabilities	<u>602,465</u>	<u>535,670</u>
 <u>FUND BALANCES:</u>		
Fund Balance	22,520,904	33,469,149
Excess Revenues Over (Under)		
Expenditures	<u>1,962,999</u>	<u>12,530,473</u>
Total Fund Balance	<u>24,483,903</u>	<u>45,999,622</u>
Total Liabilities And Fund Balance	<u>\$ 25,086,368</u>	<u>\$ 46,535,292</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -
Street Construction Fund - For the Month and Eight Months Ended May 31, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
REVENUES:				
Recoveries	\$ -	\$ -	\$ -	\$ 6,530
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	461,360	1,085,420	2,313,586	1,713,328
Interest Income	209	2,729	3,821	111,862
Total Revenues	461,569	1,088,149	2,317,407	1,831,720
EXPENDITURES:				
Administrative	40,774	43,198	354,408	385,222
Street Improvements	-	-	-	-
Total Expenditures	40,774	43,198	354,408	385,222
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	420,795	1,044,951	1,962,999	1,446,498
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	420,795	1,044,951	1,962,999	12,530,473
FUND BALANCE, BEGINNING	24,063,108	44,954,671	22,520,904	33,469,149
FUND BALANCE, ENDING	\$ 24,483,903	\$ 45,999,622	\$ 24,483,903	\$ 45,999,622

City of Mansfield, Texas

Comparative Statement of Net Position - Building Construction Fund
May 31, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 10,448,223	\$ 13,164,040
Construction in Progress	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 10,448,223</u>	<u>\$ 13,164,040</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 7,130	\$ 26
Due to Other Funds	-	-
Retainage Payable	<u>272,321</u>	<u>29,795</u>
Total Liabilities	<u>279,451</u>	<u>29,821</u>
 FUND BALANCE:	13,760,605	3,667,344
Excess Revenues Over (Under)		
Expenditures	<u>(3,591,833)</u>	<u>9,466,875</u>
Total Fund Balance	<u>10,168,772</u>	<u>13,134,219</u>
Total Liabilities And Fund Balance	<u>\$ 10,448,223</u>	<u>\$ 13,164,040</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

Building Construction Fund - For the Month and Eight Months Ended May 31, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
REVENUES:				
Interest Income	\$ -	\$ 373	\$ 335	\$ 15,275
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	22,236	-
Grant Revenue	-	-	-	-
Total Revenues	-	373	22,571	15,275
EXPENDITURES:				
Administration	-	-	-	-
Library	51,289	-	89,858	-
Fire Station #5	355,235	611,374	2,488,429	724,737
Man House	124,633	9,825	567,311	91,138
Wayfinding	-	-	4,905	-
Police Station	20,846	-	406,854	-
Tactical Training Facility	15,233	-	57,047	-
Total Expenditures	567,236	621,199	3,614,404	815,875
Excess Revenues Over (Under)				
Expenditures	(567,236)	(620,826)	(3,591,833)	(800,600)
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	(567,236)	(620,826)	(3,591,833)	9,466,875
FUND BALANCE, BEGINNING	10,736,008	13,755,045	13,760,605	3,667,344
FUND BALANCE, ENDING	\$ 10,168,772	\$ 13,134,219	\$ 10,168,772	\$ 13,134,219

City of Mansfield, Texas

Comparative Statement of Net Position - Equipment Replacement Fund
May 31, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 3,436,916</u>	<u>\$ 4,544,000</u>
Total Assets	<u><u>\$ 3,436,916</u></u>	<u><u>\$ 4,544,000</u></u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	<u>\$ -</u>	<u>\$ -</u>
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
 FUND BALANCE:	 4,247,249	 1,451,406
Excess Revenues Over Expenditures	<u>(810,333)</u>	<u>3,092,594</u>
Total Fund Balance	<u><u>3,436,916</u></u>	<u><u>4,544,000</u></u>
 Total Liabilities And Fund Balance	 <u><u>\$ 3,436,916</u></u>	 <u><u>\$ 4,544,000</u></u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

Equipment Replacement Fund - For the Month and Eight Months Ended May 31, 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	759	7,619	32,199	179,937
Interest Income	-	1	2	39
Total Revenues	759	7,620	32,201	179,976
EXPENDITURES:				
Administration	-	-	-	-
Information Services	-	41,631	40,655	43,131
Code Enforcement	-	22,940	-	413,835
Planning	30,595	27,120	110,115	205,992
Streets	-	-	66,345	194,639
Animal Control	-	-	-	-
City Hall	-	-	-	-
Parks Department	-	-	178,527	-
Library	24,933	-	28,328	-
Fire	81,657	12,742	275,458	12,742
Police Department	39,013	-	277,922	271,237
Total Expenditures	176,198	104,433	977,350	1,141,576
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(175,439)	(96,813)	(945,149)	(961,600)
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	-	-	20,166	5,644
Transfer In (Out)	-	-	114,650	-
Total Other Financing Sources (Uses)	-	-	134,816	4,054,194
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(175,439)	(96,813)	(810,333)	3,092,594
FUND BALANCE, BEGINNING	3,612,355	4,640,813	4,247,249	1,451,406
FUND BALANCE, ENDING	\$ 3,436,916	\$ 4,544,000	\$ 3,436,916	\$ 4,544,000

City of Mansfield, Texas

Comparative Statement of Net Position - Parks Construction Fund
May 31, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 65,812	\$ -
Total Assets	<u>\$ 65,812</u>	<u>\$ -</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ 897,311
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>897,311</u>
 FUND BALANCE:	66,306	(81,574)
Excess Revenues Over Expenditures	<u>(494)</u>	<u>(815,737)</u>
Total Fund Balance	<u>65,812</u>	<u>(897,311)</u>
Total Liabilities And Fund Balance	<u>\$ 65,812</u>	<u>\$ -</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Park Construction Fund
- For the Month and Eight Months Ended May 31, 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	-	494	815,737
FieldHouse	-	-	-	-
Matlock Community Park	-	-	-	-
Pond Branch	-	-	-	-
Total Expenditures	56	-	494	815,737
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(56)	-	(494)	(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)	-	(494)	(815,737)
FUND BALANCE, BEGINNING	65,868	(897,311)	66,306	(81,574)
FUND BALANCE, ENDING	\$ 65,812	\$ (897,311)	\$ 65,812	\$ (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
May 31, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 26,684,076	\$ 30,726,979
Receivables:		
Accounts (net of allowance of \$1,305,852)	4,542,899	5,630,399
Inventory	668,432	1,107,615
Restricted Assets:		
Cash and Investments	12,553,021	11,824,931
Fixed Assets (net of accumulated depreciation)	<u>212,588,838</u>	<u>192,195,232</u>
 Total Assets	 <u>257,037,266</u>	 <u>241,485,156</u>
<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	<u>2,434,143</u>	<u>2,638,327</u>
Total deferred outflows of resources	<u>4,292,376</u>	<u>4,714,353</u>
 Total Assets and Deferred Outflows of Resources	 <u>\$ 261,329,642</u>	 <u>\$ 246,199,509</u>

City of Mansfield, Texas

Statement of Net Position - Utility Fund
May 31, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 32,847	\$ 13,997
Accrued Liabilities	181,621	325,677
Payable From Restricted Assets:		
Deposits	1,668,240	1,588,935
Bonds Payable-Current		-
Accrued Interest	478,624	1,044,230
Accounts Payable	-	-
Accrued Liabilities	-	-
Retainage Payable	757,481	318,525
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>45,017,572</u>	<u>49,028,721</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)	180,514,897	156,863,515
Reserved for Debt Service	5,897,873	6,303,413
Reserved for Capital Projects	6,655,148	5,521,519
Unreserved	<u>22,662,440</u>	<u>28,370,912</u>
Total Net Positon	<u>215,730,358</u>	<u>197,059,359</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 261,329,642</u>	<u>\$ 246,199,509</u>

City of Mansfield

Comparative Combined Statement of Activities -
Utility Fund - For the Month and Eight Months Ended May 31, 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	\$ 1,718,978	\$ 1,045,098	\$ 13,630,506	\$ 13,038,608	\$ 20,864,579	\$ (7,234,073)	65.33%
Sewer Service	1,131,905	852,180	8,832,231	8,325,194	12,571,745	(3,739,514)	70.25%
Water Penalties	-	-	-	282,545	510,000	(510,000)	0.00%
Water Taps	-	-	-	6,440	18,811	(18,811)	0.00%
Meter Set Fee	34,190	25,150	209,030	140,710	98,940	110,090	211.27%
Utility Miscellaneous	6,970	5,485	51,961	84,257	60,000	(8,039)	86.60%
Restore Service Fee	383	350	4,637	60,864	125,000	(120,363)	3.71%
Sewer Tap	-	-	-	1,270	2,000	(2,000)	0.00%
Water Impact Fees	430,500	531,960	2,541,080	1,533,350	900,000	1,641,080	282.34%
Sewer Impact Fees	196,350	308,343	1,073,207	913,496	600,000	473,207	178.87%
Pretreatment Fees	295,455	25,626	368,061	80,272	60,000	308,061	613.44%
Other Income	-	452,957	179,563	596,840	189,123	(9,560)	94.95%
Contribution	-	-	-	-	-	-	0.00%
Total Revenues	\$ 3,814,731	\$ 3,247,149	\$ 26,890,276	\$ 25,063,846	\$ 36,000,198	\$ (9,109,922)	74.69%

City of Mansfield

Comparative Combined Statement of Activities -
Utility Fund - For the Month and Eight Months Ended May 31, 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	101,712	114,167	829,391	1,030,964	1,590,717	(761,326)	52.14%
Billing And Collection	63,574	64,164	584,309	607,377	969,006	(384,697)	60.30%
Meter Reading/Repairs	63,578	85,393	644,767	600,057	1,126,045	(481,278)	57.26%
Water Distribution	62,222	50,175	521,765	454,216	917,633	(395,868)	56.86%
Wastewater Collection	1,234,034	677,579	6,151,274	5,596,324	8,683,160	(2,531,886)	70.84%
Water Treatment	1,081,682	709,337	6,035,655	5,832,055	10,085,210	(4,049,555)	59.85%
Water Quality	44,401	39,620	355,272	339,365	563,705	(208,433)	63.02%
Water Demand Management	10,817	9,460	81,438	93,878	157,792	(76,354)	51.61%
Depreciation	313,500	321,782	2,507,695	2,524,416	-	2,507,695	0.00%
Total Operating Expenses	2,975,520	2,071,677	17,711,566	17,078,652	24,093,268	(6,381,701)	73.51%
OPERATING INCOME (LOSS)	839,211	1,175,472	9,178,710	7,985,194	11,906,930	(2,728,221)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(258,422)	(71,626)	(864,486)	(632,189)	(6,046,983)	5,182,497	14.30%
Interest Revenue	258	5,913	7,855	235,606	24,000	(16,145)	32.73%
Debt Service	(119,656)	(129,569)	(957,248)	(1,036,555)	(3,300,000)	2,342,752	29.01%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
Net Nonoperating Revenues (Expenses)	(377,820)	(195,282)	(1,813,879)	(1,433,138)	(9,370,983)	7,557,104	19.36%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	461,391	980,190	7,364,831	6,552,056	2,535,947	4,828,883	290.42%
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	461,391	980,190	7,033,736	6,292,727	-	7,033,735	
NET POSITION, BEGINNING	215,268,967	196,079,169	208,696,622	190,766,632	208,696,622	-	
NET POSITON, ENDING	<u>\$ 215,730,358</u>	<u>\$ 197,059,359</u>	<u>\$ 215,730,358</u>	<u>\$ 197,059,359</u>	<u>\$ 208,696,622</u>	<u>\$ 7,033,735</u>	

CITY OF MANSFIELD
UTILITY FUND
REVENUE BOND COVERAGE

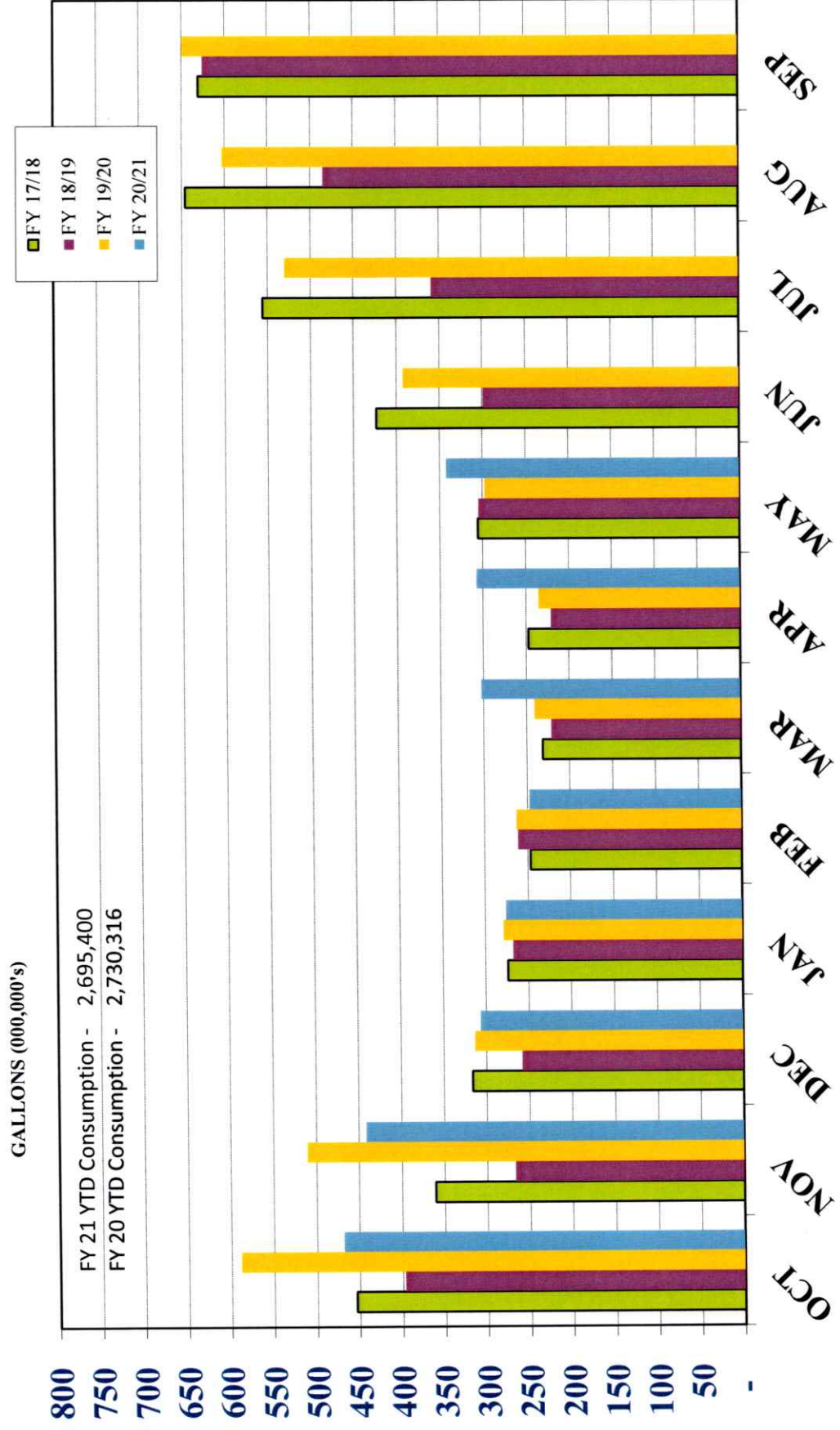
Definition of Bond Coverage:

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

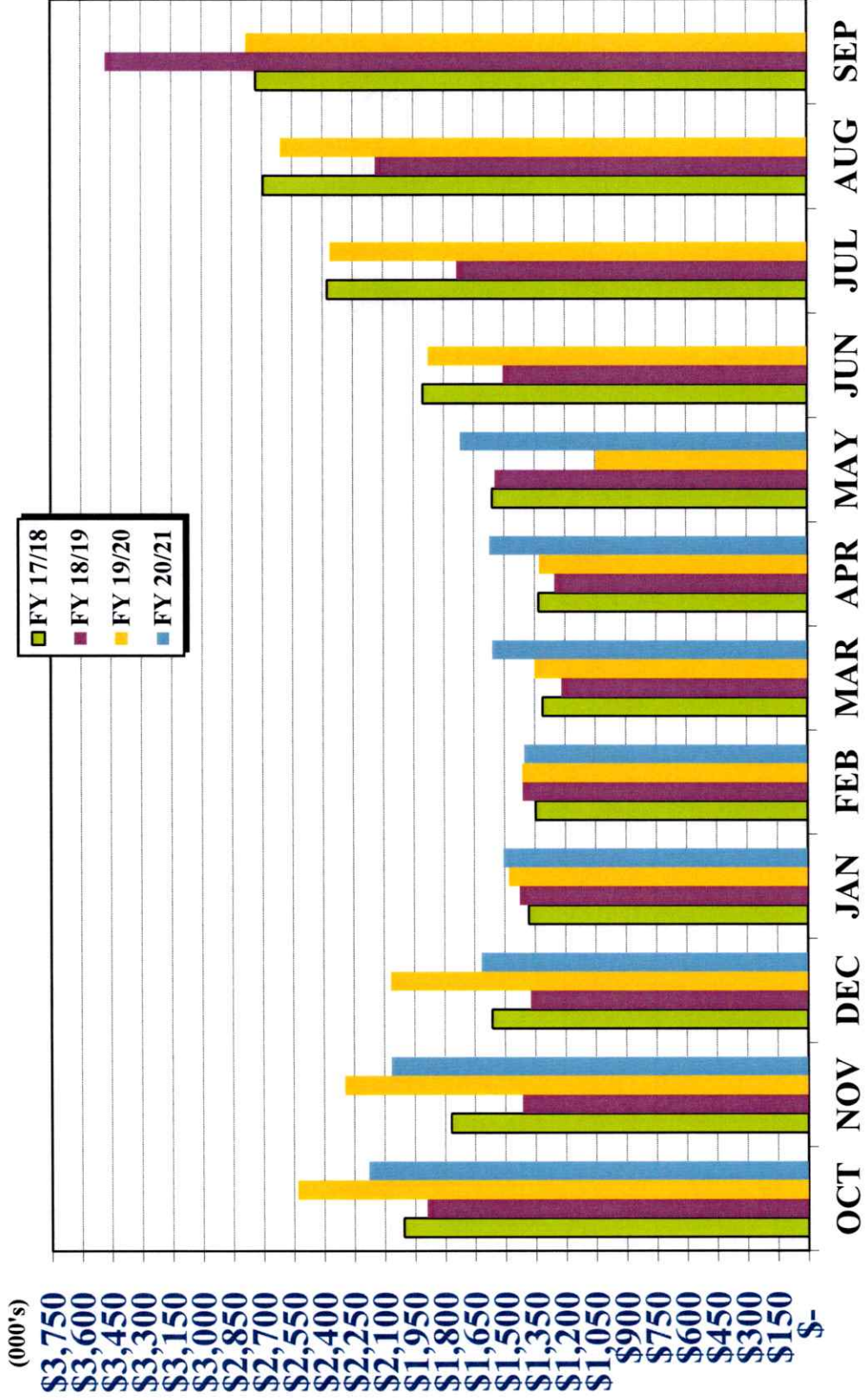
WATER CONSUMPTION





CITY OF MANSFIELD

UTILITY FUND - WATER SALES

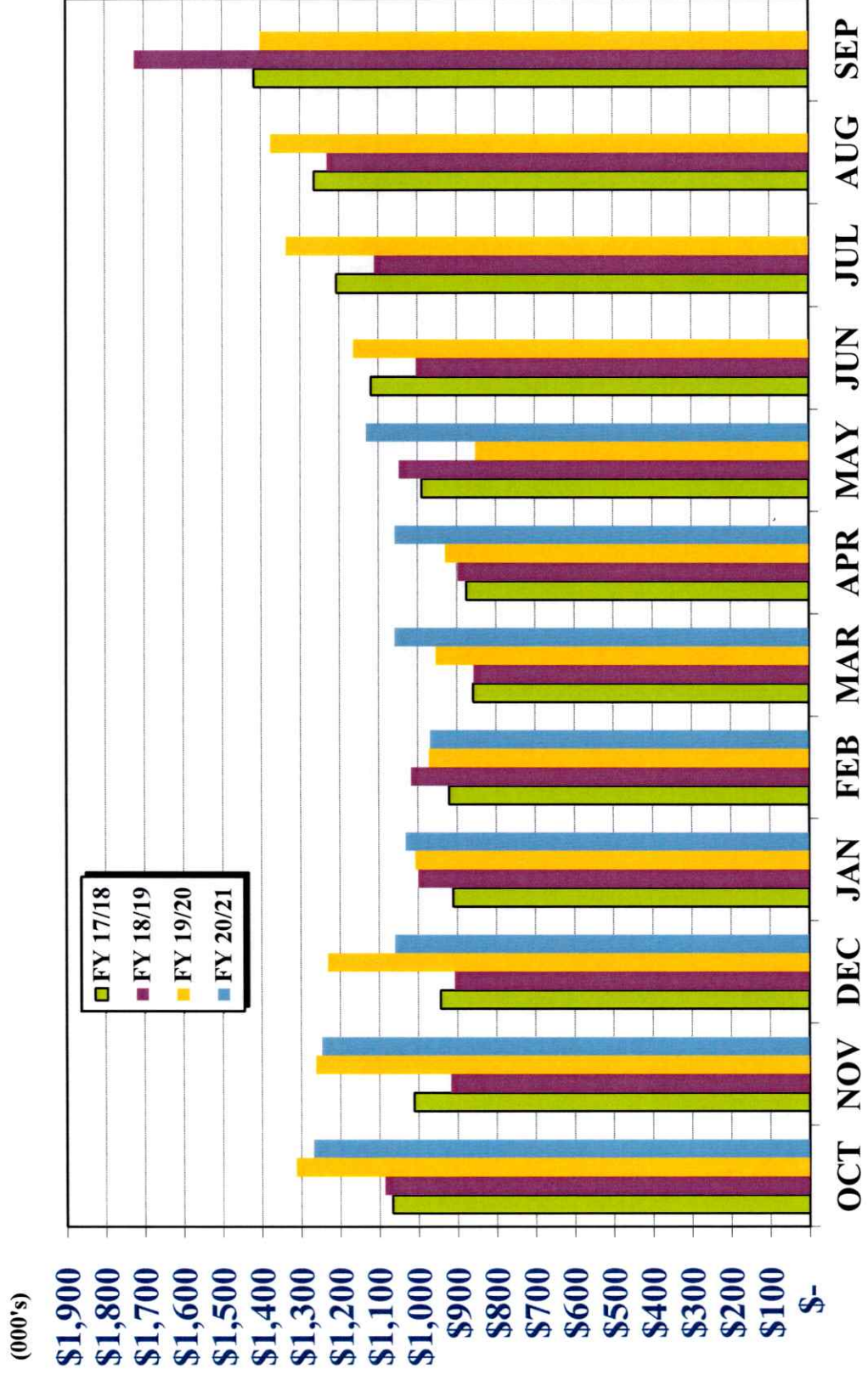




MANFIELD
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CITY OF MANFIELD

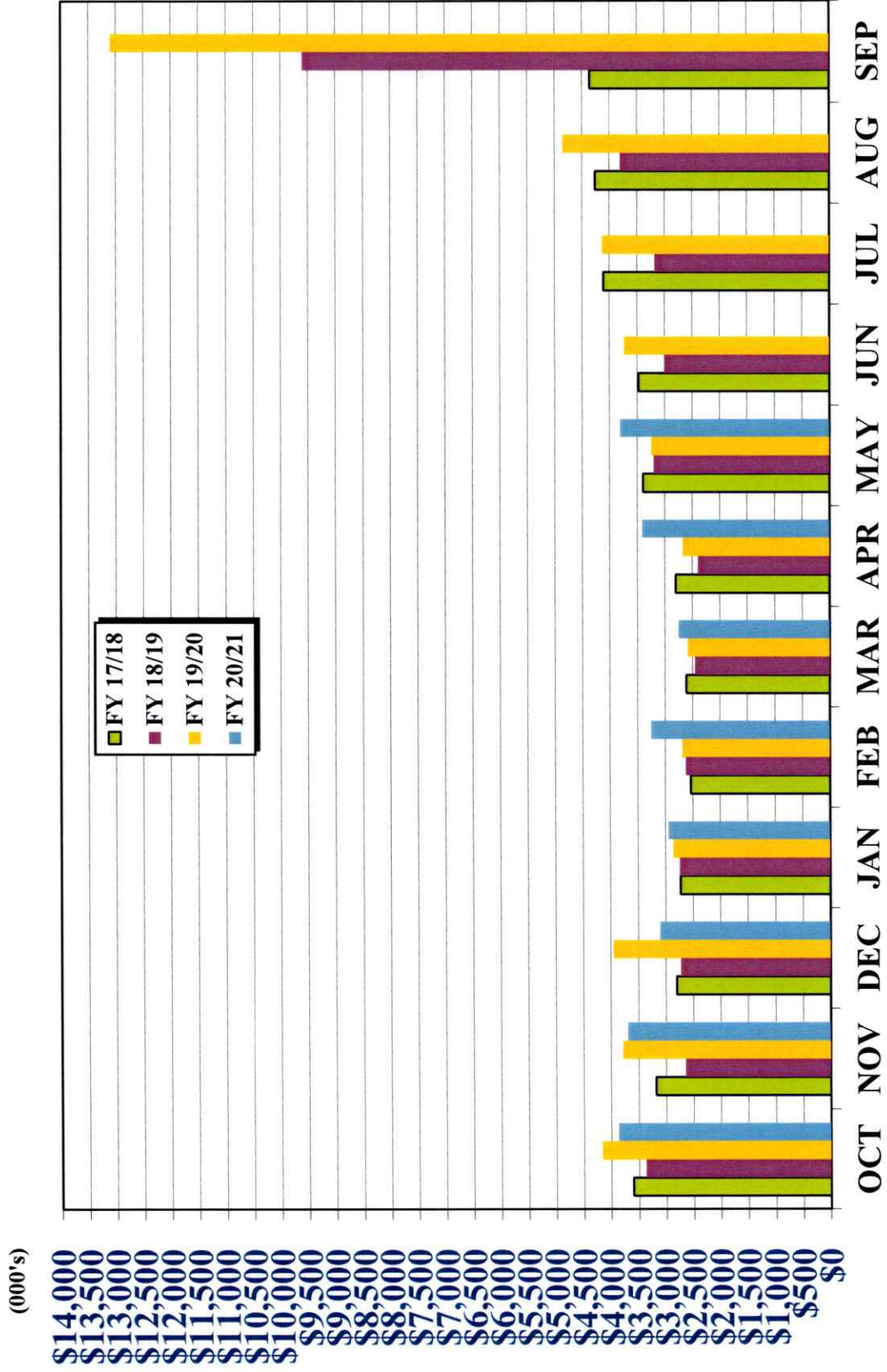
UTILITY FUND - SEWER SERVICE





CITY OF MANSFIELD

UTILITY FUND - TOTAL REVENUES



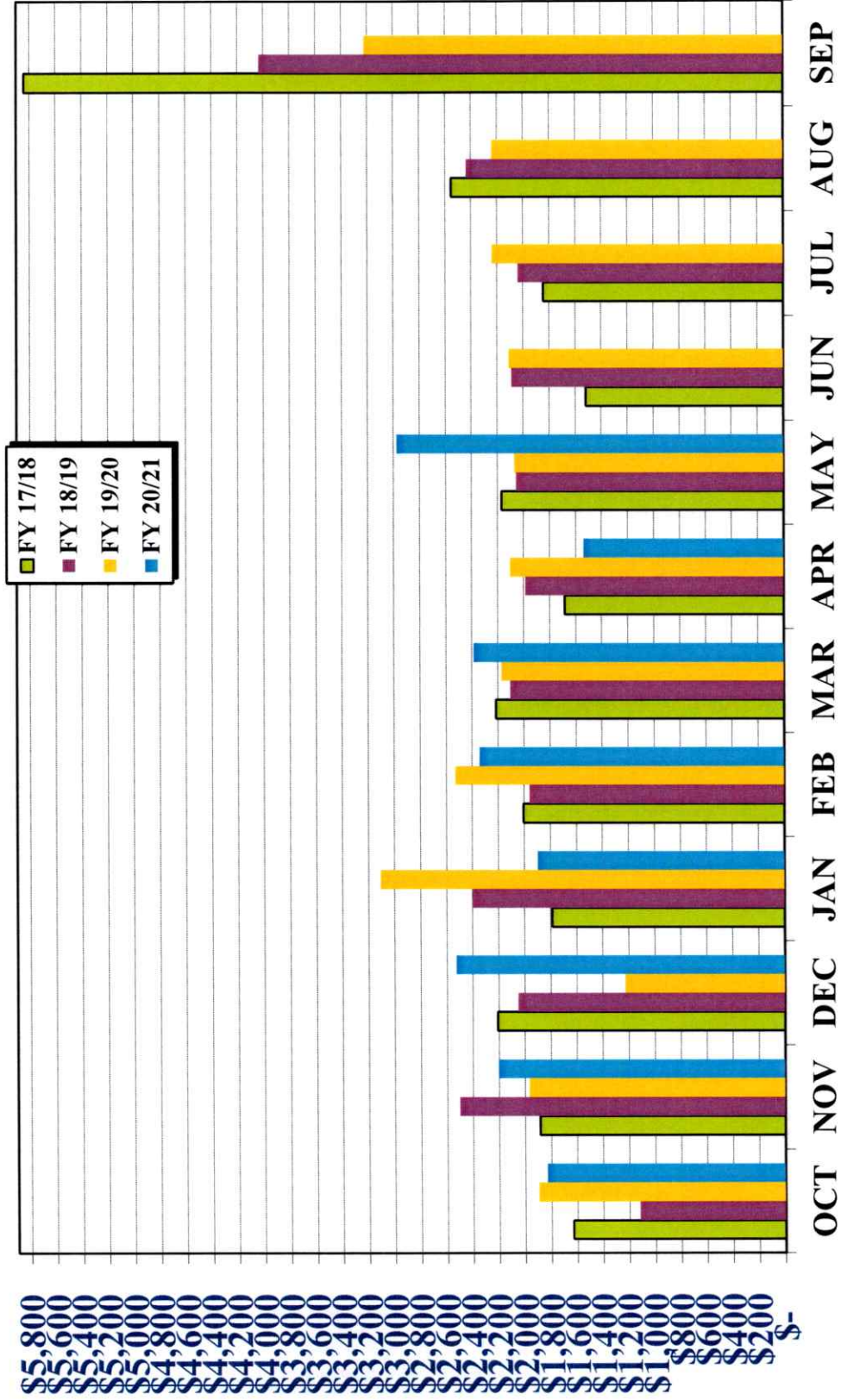


MANSFIELD
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CITY OF MANSFIELD

UTILITY OPERATING EXPENDITURES

(000's)



City of Mansfield, Texas

Statement of Net Position - Law Enforcement Complex
May 31, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 0	\$ -
Receivables:		
Accounts	0	541,184
Inventory	0	29,409
Restricted Assets:		
Cash And Investments	132,629	133,673
Fixed Assets (net of accumulated depreciation)	5,456,277	5,672,136
Total Assets	5,588,906	6,376,402
<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	819,196	1,349,279
Total Deferred Outflows of Resources	1,429,830	2,245,301
<u>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	<u>\$ 7,018,736</u>	<u>\$ 8,621,703</u>

City of Mansfield, Texas

Statement of Net Position - Law Enforcement Complex
May 31, 2021 and 2020 (Unaudited)

	2021	2020
<u>LIABILITIES</u>		
Accounts Payable	\$ 42,144	\$ 892,256
Payable From Restricted Assets:		
Inmate Trust	25,655	(1,843)
General Obligation Debt Payable:		
Bonds Payable-Current	392,720	442,409
Accrued Interest	4,196	4,637
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	5,627,176	11,206,794
<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)	5,129,599	5,299,684
Unreserved	(4,234,974)	(8,085,106)
Total Net Position	894,625	(2,785,422)
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF OF RESOURCES, AND NET POSITION</u>	\$ 7,018,736	\$ 8,621,703

City of Mansfield, Texas

Comparative Combined Statement of Activities - Law Enforcement Complex
For the Month and Eight Months Ended May 31, 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	\$ -	\$ 517,530	\$ -	\$ 4,475,819
Salary Reimbursement	-	1,244	-	80,591
Miscellaneous	-	-	-	26,291
Transportation	-	170	-	2,758
Commissary Sales	-	37,859	-	266,249
Telephone Commission	-	19,120	-	180,300
Total Operating Revenues	-	575,923	-	5,032,008
OPERATING EXPENSES:				
Administration	-	23,261	84	217,011
Operations	-	442,763	-	3,786,505
Support	-	45,065	854	402,647
Food Service	-	8,979	-	222,575
Medical Service	-	51,167	-	347,755
Commissary	-	45,633	-	256,696
Depreciation	-	20,137	136,935	158,504
Total Operating Expenses	-	637,005	137,873	5,391,693
OPERATING INCOME (LOSS)	-	(61,082)	(137,873)	(359,685)
NON OPERATING REVENUES (EXPENSES)				
Interest Revenue	-	-	-	-
Other Income	-	-	6,512	-
Other Expenses	-	(26,762)	(2,863)	(214,098)
Gain/(loss) on sale of assets	-	-	-	-
Amortization	-	-	-	-
Interest And Fiscal Charges	(1,128)	(1,224)	(9,025)	(9,791)
Net Nonoperating Revenues (Expenses)	(1,128)	(27,986)	(5,376)	(223,889)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,128)	(89,068)	(143,249)	(583,574)
OPERATING TRANSFERS:				
Transfer In (Out)	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(1,128)	(89,068)	(143,249)	(583,574)
NET POSITION, BEGINNING	895,753	(2,696,354)	1,037,874	(2,201,848)
NET POSITION, ENDING	\$ 894,625	\$ (2,785,422)	\$ 894,625	\$ (2,785,422)

City of Mansfield, TexasStatement of Net Position - Drainage Utility Fund
May 31, 2021 and 2020 (Unaudited)

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 4,920,307	\$ 4,430,631
Accounts Receivable	311,913	394,231
Restricted Assets:		
Cash and Investments	377,085	335,794
Fixed Assets (Net of accumulated depreciation)	<u>8,426,150</u>	<u>8,393,609</u>
Total Assets	<u>14,035,455</u>	<u>13,554,265</u>
<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	<u>286,917</u>	<u>322,724</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 14,322,372</u>	<u>\$ 13,876,989</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 7,241	\$ 329
Accrued Liabilities	57,335	44,411
Retainage Payable	5,126	6,976
Bond Payable	2,315,000	2,709,167
Accrued Interest Payable	26,583	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	<u>3,085,850</u>	<u>3,434,908</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred assumption changes	16,628	7,928
Deferred investment gains	49,875	-
Total deferred inflows of resources	<u>66,503</u>	<u>7,928</u>
<u>NET POSITION</u>		
Invested in Capital Assets (net of related debt)	5,834,990	5,017,939
Reserved for Debt Service	403,668	24,268
Unrestricted	4,931,361	5,391,946
Total Net Position	<u>11,170,019</u>	<u>10,434,153</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 14,322,372</u>	<u>\$ 13,876,989</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Drainage Utility Fund
For the Month and Eight Months Ended May 31, 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	227,204	222,624	1,799,184	1,770,131
Total Operating Revenues	227,204	222,624	1,799,184	1,770,131
OPERATING EXPENSES:				
Administration	78,603	58,476	593,653	492,816
General Maintenance	275,470	31,187	502,276	154,984
Depreciation	-	15,263	103,966	120,135
Total Operating Expenses	354,073	104,926	1,199,895	767,935
OPERATING INCOME (LOSS)	(126,869)	117,698	599,289	1,002,196
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	-	207	334	8,106
Other Income	-	-	7,114	653
Amortization	-	-	-	-
Interest and fiscal charges	(10,146)	(8,089)	(58,358)	(69,905)
Net Nonoperating Revenue	(10,146)	(7,882)	(50,910)	(61,146)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(137,015)	109,816	548,379	941,050
OPERATING TRANSFERS				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(137,015)	109,816	548,379	941,050
NET POSITION, BEGINNING	11,307,035	10,324,338	10,621,640	9,493,103
NET POSITION, ENDING	\$ 11,170,019	\$ 10,434,153	\$ 11,170,019	\$ 10,434,153

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	918,153.15	971,449.77	53,296.62	5.80%
Subtotal	6,770,954.32	7,395,762.98	624,808.66	9.23%
APRIL	1,168,429.55	1,635,008.34	466,578.79	39.93%
MAY	936,206.15	1,308,448.95	372,242.80	39.76%
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	8,875,590.02	10,339,220.27	1,463,630.25	16.49%
BUDGET		13,462,618.00	517,792.52	
OVER/(UNDER) BUDGET		(3,123,397.73)	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	459,076.58	485,724.89	26,648.31	5.80%
Subtotal	3,385,477.16	3,697,881.50	312,404.34	9.23%
APRIL	584,214.77	817,504.17	233,289.40	39.93%
MAY	468,103.07	654,224.47	186,121.40	39.76%
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	4,437,795.00	5,169,610.14	731,815.14	16.49%

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	459,076.57	485,724.89	26,648.32	5.80%
Subtotal	3,385,477.13	3,697,881.50	312,404.37	9.23%
APRIL	584,214.77	817,504.17	233,289.40	39.93%
MAY	468,103.08	654,224.48	186,121.40	39.76%
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	4,437,794.98	5,169,610.15	731,815.17	16.49%

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	1,836,306.30	1,942,899.54	106,593.24	5.80%
Subtotal	13,541,908.61	14,791,525.96	1,249,617.35	9.23%
APRIL	2,336,859.09	3,270,016.68	933,157.59	39.93%
MAY	1,872,412.30	2,616,897.90	744,485.60	39.76%
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	17,751,180.00	20,678,440.54	2,927,260.54	16.49%
BUDGET		26,925,236.00		
OVER/(UNDER) BUDGET		(6,246,795.46)		

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 May for Fiscal Year 2021.



Bryan Rebel
Investment Officer

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 5/31/2021

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	0.025	4,168,722.96	4,168,722.96	4,168,722.96	4,168,722.96	N/A	1		5.69
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	8,500,574.55	8,500,574.55	8,500,574.55	8,500,574.55	N/A	1		11.59
Sub Total / Average 01 - General Fund				0.015	12,669,297.51	12,669,297.51	12,669,297.51	12,669,297.51		1	0.00	17.28
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	26,600.17	26,600.17	26,600.17	26,600.17	N/A	1		0.04
Sub Total / Average 06 - Tree Mitigation				0.025	26,600.17	26,600.17	26,600.17	26,600.17		1	0.00	0.04
08 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	0.010	583,213.43	583,213.43	583,213.43	583,213.43	N/A	1		0.80
Sub Total / Average 08 - Hotel				0.010	583,213.43	583,213.43	583,213.43	583,213.43		1	0.00	0.80
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	445,570.69	445,570.69	445,570.69	445,570.69	N/A	1		0.61
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	53,846.49	53,846.49	53,846.49	53,846.49	N/A	1		0.07
Sub Total / Average 10 - Debt Services				0.023	499,417.18	499,417.18	499,417.18	499,417.18		1	0.00	0.68
110 - ARPA												
CLASS LGIP	CLASS	Local Government Investment Pool	5/27/2021	0.078	3,257,759.53	3,257,759.53	3,257,759.53	3,257,759.53	N/A	1		4.44
Sub Total / Average 110 - ARPA				0.078	3,257,759.53	3,257,759.53	3,257,759.53	3,257,759.53		1	0.00	4.44
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.240	468,073.84	468,073.84	468,073.84	468,073.84	N/A	1		0.64
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	3,361,904.62	3,361,904.62	3,361,904.62	3,361,904.62	N/A	1		4.58
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	1,956,243.89	1,956,243.89	1,956,243.89	1,956,243.89	N/A	1		2.67
Sub Total / Average 15 - Street Construction				0.037	5,786,222.35	5,786,222.35	5,786,222.35	5,786,222.35		1	0.00	7.89
16 - Building Construction												

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	79,594.70	79,594.70	79,594.70	79,594.70	N/A	1		0.11
Sub Total / Average 16 - Building Construction				0.010	79,594.70	79,594.70	79,594.70	79,594.70		1	0.00	0.11
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	997,016.69	997,016.69	997,016.69	997,016.69	N/A	1		1.36
Sub Total / Average 19 - Drainage Utility Fund				0.010	997,016.69	997,016.69	997,016.69	997,016.69		1	0.00	1.36
22 - Equipment Replacement												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.010	4,837.45	4,837.45	4,837.45	4,837.45	N/A	1		0.01
Sub Total / Average 22 - Equipment Replacement				0.010	4,837.45	4,837.45	4,837.45	4,837.45		1	0.00	0.01
23 - Mansfield Parks 1/2 Sales Tax												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	2,292,255.45	2,292,255.45	2,292,255.45	2,292,255.45	N/A	1		3.13
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	2,441,983.24	2,441,983.24	2,441,983.24	2,441,983.24	N/A	1		3.33
Sub Total / Average 23 - Mansfield Parks 1/2 Sales Tax				0.017	4,734,238.69	4,734,238.69	4,734,238.69	4,734,238.69		1	0.00	6.46
24 - Mansfield Parks Land Dedication												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	606,793.42	606,793.42	606,793.42	606,793.42	N/A	1		0.83
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	1,063,463.82	1,063,463.82	1,063,463.82	1,063,463.82	N/A	1		1.45
Sub Total / Average 24 - Mansfield Parks Land Dedication				0.015	1,670,257.24	1,670,257.24	1,670,257.24	1,670,257.24		1	0.00	2.28
25 - Water & Sewer												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	4,873,706.27	4,873,706.27	4,873,706.27	4,873,706.27	N/A	1		6.65
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	11,277,648.26	11,277,648.26	11,277,648.26	11,277,648.26	N/A	1		15.38
Sub Total / Average 25 - Water & Sewer				0.015	16,151,354.53	16,151,354.53	16,151,354.53	16,151,354.53		1	0.00	22.03
27 - Revenue Bond Reserve												
Nations Funds MM	MF0008	Money Market	4/11/2012	0.025	3,009,212.38	3,009,212.38	3,009,212.38	3,009,212.38	N/A	1		4.10
Sub Total / Average 27 - Revenue Bond Reserve				0.025	3,009,212.38	3,009,212.38	3,009,212.38	3,009,212.38		1	0.00	4.10
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	0.025	1,457,459.75	1,457,459.75	1,457,459.75	1,457,459.75	N/A	1		1.99
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	7,300,722.10	7,300,722.10	7,300,722.10	7,300,722.10	N/A	1		9.96
Sub Total / Average 28 - Utility Construction Fund 28				0.012	8,758,181.85	8,758,181.85	8,758,181.85	8,758,181.85		1	0.00	11.94
309 - Library Expansion												
Nations Funds MM	MF0008	Money Market	8/1/2016	0.025	1,615,993.16	1,615,993.16	1,615,993.16	1,615,993.16	N/A	1		2.20
Sub Total / Average 309 - Library Expansion				0.025	1,615,993.16	1,615,993.16	1,615,993.16	1,615,993.16		1	0.00	2.20
38 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	231,554.10	231,554.10	231,554.10	231,554.10	N/A	1		0.32
Sub Total / Average 38 - MEDC I&S Fund				0.010	231,554.10	231,554.10	231,554.10	231,554.10		1	0.00	0.32
39 - Economic Development												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	152,197.11	152,197.11	152,197.11	152,197.11	N/A	1		0.21
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	832,939.84	832,939.84	832,939.84	832,939.84	N/A	1		1.14
Sub Total / Average 39 - Economic Development				0.012	985,136.95	985,136.95	985,136.95	985,136.95		1	0.00	1.34
50 - TIF												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	1,484,088.64	1,484,088.64	1,484,088.64	1,484,088.64	N/A	1		2.02
Sub Total / Average 50 - TIF				0.010	1,484,088.64	1,484,088.64	1,484,088.64	1,484,088.64		1	0.00	2.02
81 - Street Construction 2012 Issue												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	1,516,153.32	1,516,153.32	1,516,153.32	1,516,153.32	N/A	1		2.07
Sub Total / Average 81 - Street Construction 2012 Issue				0.010	1,516,153.32	1,516,153.32	1,516,153.32	1,516,153.32		1	0.00	2.07
86 - 2016 Streets Construction												
Nations Funds MM	MF0008	Money Market	8/1/2016	0.025	1,542,299.68	1,542,299.68	1,542,299.68	1,542,299.68	N/A	1		2.10
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	0.010	972,153.20	972,153.20	972,153.20	972,153.20	N/A	1		1.33
Sub Total / Average 86 - 2016 Streets Construction				0.019	2,514,452.88	2,514,452.88	2,514,452.88	2,514,452.88		1	0.00	3.43
87 - 2017 Streets Construction												
Nations Funds MM	MF0008	Money Market	12/1/2017	0.025	25,962.42	25,962.42	25,962.42	25,962.42	N/A	1		0.04

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
TexStar LGIP	TEXSTAR	Local Government Investment Pool	12/31/2017	0.010	3,436,062.06	3,436,062.06	3,436,062.06	3,436,062.06	N/A	1		4.69
Sub Total / Average 87 - 2017 Streets Construction				0.010	3,462,024.48	3,462,024.48	3,462,024.48	3,462,024.48		1	0.00	4.72
873 - MEDC Construction												
Nations Funds MM	MF0008	Money Market	7/2/2018	0.025	1,600,143.49	1,600,143.49	1,600,143.49	1,600,143.49	N/A	1		2.18
TexStar LGIP	TEXSTAR	Local Government Investment Pool	7/31/2018	0.010	1,688,340.12	1,688,340.12	1,688,340.12	1,688,340.12	N/A	1		2.30
Sub Total / Average 873 - MEDC Construction				0.017	3,288,483.61	3,288,483.61	3,288,483.61	3,288,483.61		1	0.00	4.48
Total / Average				0.020	73,325,090.84	73,325,090.84	73,325,090.84	73,325,090.84		1	0.00	100

City of Mansfield
 Portfolio Holdings
 Tracker Portfolio Set Up - by Issuer
 Report Format: By Transaction
 Group By: Issuer
 Average By: Face Amount / Shares
 Portfolio / Report Group: All Portfolios
 As of 5/31/2021

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	468,073.84	468,073.84	468,073.84	468,073.84	N/A	1		0.64	15 - Street Construction
Sub Total / Average AIM Invesco			0.240	468,073.84	468,073.84	468,073.84	468,073.84		1	0.00	0.64	
CLASS												
CLASS LGIP	CLASS	5/27/2021	0.078	3,257,759.53	3,257,759.53	3,257,759.53	3,257,759.53	N/A	1		4.44	110 - ARPA
Sub Total / Average CLASS			0.078	3,257,759.53	3,257,759.53	3,257,759.53	3,257,759.53		1	0.00	4.44	
Nations Funds												
Nations Funds MM	MF0008	10/25/1999	0.025	26,600.17	26,600.17	26,600.17	26,600.17	N/A	1		0.04	06 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	0.025	152,197.11	152,197.11	152,197.11	152,197.11	N/A	1		0.21	39 - Economic Development
Nations Funds MM	MF0008	10/25/1999	0.025	445,570.69	445,570.69	445,570.69	445,570.69	N/A	1		0.61	10 - Debt Services
Nations Funds MM	MF0008	10/25/1999	0.025	606,793.42	606,793.42	606,793.42	606,793.42	N/A	1		0.83	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	0.025	2,292,255.45	2,292,255.45	2,292,255.45	2,292,255.45	N/A	1		3.13	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	10/25/1999	0.025	1,457,459.75	1,457,459.75	1,457,459.75	1,457,459.75	N/A	1		1.99	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	0.025	3,361,904.62	3,361,904.62	3,361,904.62	3,361,904.62	N/A	1		4.58	15 - Street Construction
Nations Funds MM	MF0008	10/25/1999	0.025	4,873,706.27	4,873,706.27	4,873,706.27	4,873,706.27	N/A	1		6.65	25 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	0.025	4,168,722.96	4,168,722.96	4,168,722.96	4,168,722.96	N/A	1		5.69	01 - General Fund
Nations Funds MM	MF0008	4/11/2012	0.025	3,009,212.38	3,009,212.38	3,009,212.38	3,009,212.38	N/A	1		4.10	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	8/1/2016	0.025	1,542,299.68	1,542,299.68	1,542,299.68	1,542,299.68	N/A	1		2.10	86 - 2016 Streets Construction
Nations Funds MM	MF0008	8/1/2016	0.025	1,615,993.16	1,615,993.16	1,615,993.16	1,615,993.16	N/A	1		2.20	309 - Library Expansion
Nations Funds MM	MF0008	12/1/2017	0.025	25,962.42	25,962.42	25,962.42	25,962.42	N/A	1		0.04	87 - 2017 Streets Construction
Nations Funds MM	MF0008	7/2/2018	0.025	1,600,143.49	1,600,143.49	1,600,143.49	1,600,143.49	N/A	1		2.18	873 - MEDC Construction
Sub Total / Average Nations Funds			0.025	25,178,821.57	25,178,821.57	25,178,821.57	25,178,821.57		1	0.00	34.34	
TexStar												
TexStar LGIP	TEXSTAR	11/2/2012	0.010	53,846.49	53,846.49	53,846.49	53,846.49	N/A	1		0.07	10 - Debt Services

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	0.010	7,300,722.10	7,300,722.10	7,300,722.10	7,300,722.10	N/A	1		9.96	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	11/2/2012	0.010	1,063,463.82	1,063,463.82	1,063,463.82	1,063,463.82	N/A	1		1.45	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	0.010	997,016.69	997,016.69	997,016.69	997,016.69	N/A	1		1.36	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.010	2,441,983.24	2,441,983.24	2,441,983.24	2,441,983.24	N/A	1		3.33	23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	0.010	1,516,153.32	1,516,153.32	1,516,153.32	1,516,153.32	N/A	1		2.07	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	0.010	1,484,088.64	1,484,088.64	1,484,088.64	1,484,088.64	N/A	1		2.02	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	0.010	832,939.84	832,939.84	832,939.84	832,939.84	N/A	1		1.14	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	0.010	8,500,574.55	8,500,574.55	8,500,574.55	8,500,574.55	N/A	1		11.59	01 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.010	1,956,243.89	1,956,243.89	1,956,243.89	1,956,243.89	N/A	1		2.67	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.010	79,594.70	79,594.70	79,594.70	79,594.70	N/A	1		0.11	16 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.010	231,554.10	231,554.10	231,554.10	231,554.10	N/A	1		0.32	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.010	11,277,648.26	11,277,648.26	11,277,648.26	11,277,648.26	N/A	1		15.38	25 - Water & Sewer
TexStar LGIP	TEXSTAR	1/8/2014	0.010	4,837.45	4,837.45	4,837.45	4,837.45	N/A	1		0.01	22 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/30/2014	0.010	583,213.43	583,213.43	583,213.43	583,213.43	N/A	1		0.80	08 - Hotel
TexStar LGIP	TEXSTAR	8/31/2016	0.010	972,153.20	972,153.20	972,153.20	972,153.20	N/A	1		1.33	86 - 2016 Streets Construction
TexStar LGIP	TEXSTAR	12/31/2017	0.010	3,436,062.06	3,436,062.06	3,436,062.06	3,436,062.06	N/A	1		4.69	87 - 2017 Streets Construction
TexStar LGIP	TEXSTAR	7/31/2018	0.010	1,688,340.12	1,688,340.12	1,688,340.12	1,688,340.12	N/A	1		2.30	873 - MEDC Construction
Sub Total / Average TexStar			0.010	44,420,435.90	44,420,435.90	44,420,435.90	44,420,435.90		1	0.00	60.58	
Total / Average			0.020	73,325,090.84	73,325,090.84	73,325,090.84	73,325,090.84		1	0.00	100	