

## 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 eleven months ending August 31, 2021 of the fiscal year ending September 30, 2021.

### Significant Financial Activity through the Period

- Capital Improvements –
  - Equipment replaced, \$3,726,962
  - Streets, \$1,936,287
  - Fire Station #5 (including land), \$5,761,965, current year - \$3,085,228
  - Man House renovation, \$1,420,377, current year - \$761,026
  - Police Station, \$483,299 , current year - \$481,317
- 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
- Authorized Combination Tax/Revenue Bonds, Series 2021, \$9,500,000
  - Equipment, \$400,000
  - Library Modification/Addition, \$750,000
  - Man House Museum, \$250,000
  - Police Station, \$2,800,000
  - Joint Fire/Police Training Facility, \$2,300,000
  - Katherine Rose Memorial Park, \$1,500,000
  - Gertie Barrett Park, \$1,500,000
- Moody's Bond Ratings Upgrade:
  - General Fund: from Aa2 to Aa1
  - MEDC: from Aa2 to Aa1
  - MPFDC: from Aa3 to Aa2

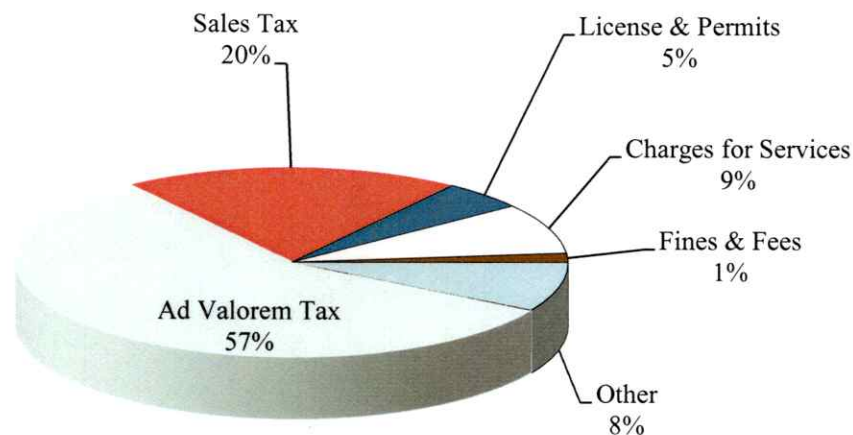
## General Fund Financial Activity

General fund assets are \$484,795,126, deferred outflows of resources are 18,179,360; liabilities are \$264,955,508; deferred inflows of resources are \$6,359,849; and general fund net position is \$231,659,129. Unassigned reserves and general fund balance was \$28,481,157 as of August 31, 2021.

Overall general fund revenue collected as of August 31, 2021 is 98.64% of anticipated collections. Expenditures as of August 31, 2021 are in line with budgeted expectations or 89.55% of the expected expenditures have been spent as of August 31, 2021. As of August 31, 2021 the City's current net assets are at estimated results.

### General Fund Revenues

Allocation of Receipts as of August 31, 2021



## Property Tax Collections

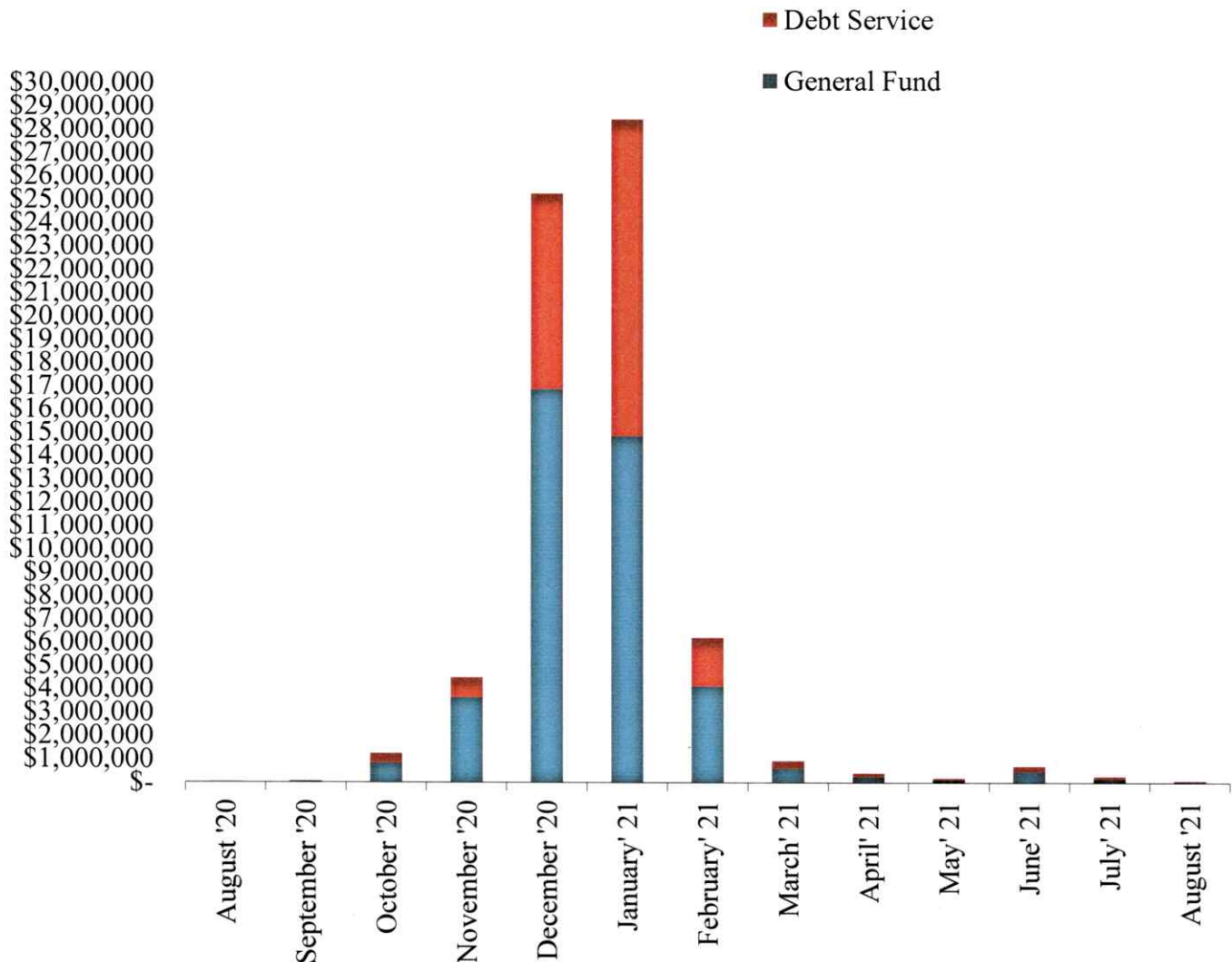
Most of the City's property tax is collected in the first four or six months of the fiscal year as property tax bills are generally due within the first four months of the City's fiscal year. Property tax collections through August 31, 2021 are \$38,121,015. Last year's collections were \$38,012,051 for the same period a 0.29% increase over prior year.

# City of Mansfield, Texas interim unaudited financial report for the month and eleven (11) month period ended August, 2021

2021

As of August 31, 2021, actual debt service property tax collections were \$17,890,115. For the same period last year, property tax collections were \$17,951,400 a decrease of 0.34%.

## Ad Valorem Tax Collections by Month



## Sales Tax

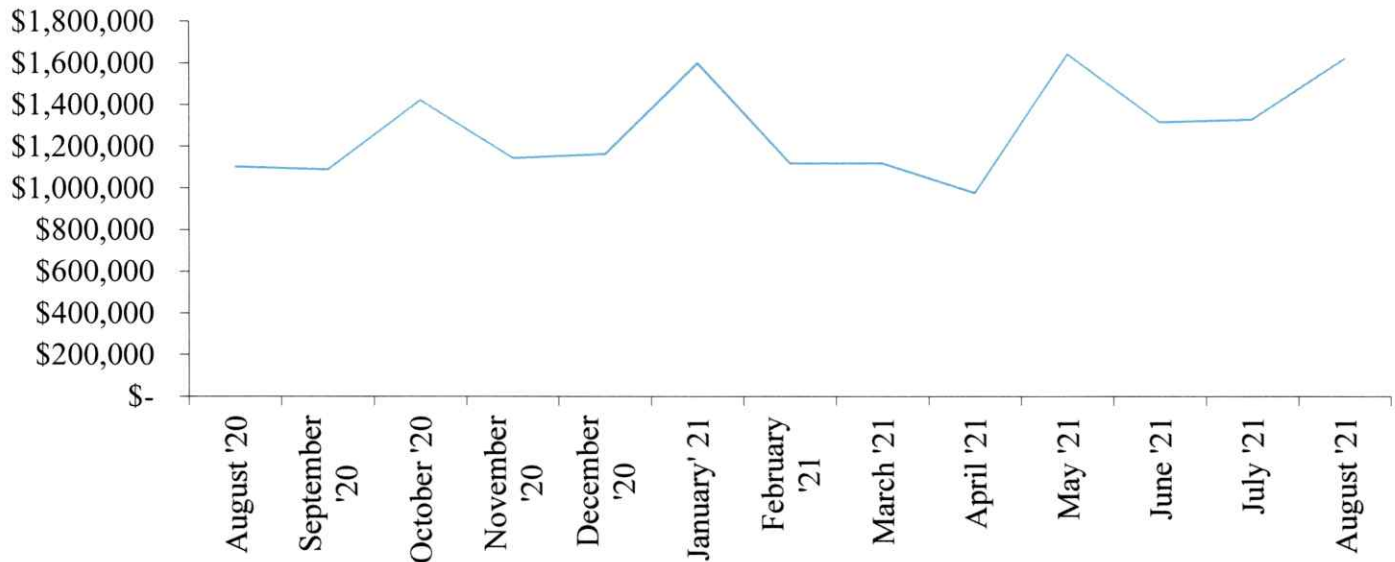
The City's budgeted sales tax revenue is 19.70% of the total budgeted revenue for the City. Collections for the first eleven months amount to 19.43% of total budgeted collections for fiscal 2021. Sales tax per capita is \$178 as budgeted. Sales Tax collections for the period August 1, 2021 through August 31, 2021, total \$1,381,852 as compared to \$1,098,629 for the same period last year. This is an increase of 25.78% over the same period as last year.



# City of Mansfield, Texas interim unaudited financial report for the month and eleven (11) month period ended August, 2021

2021

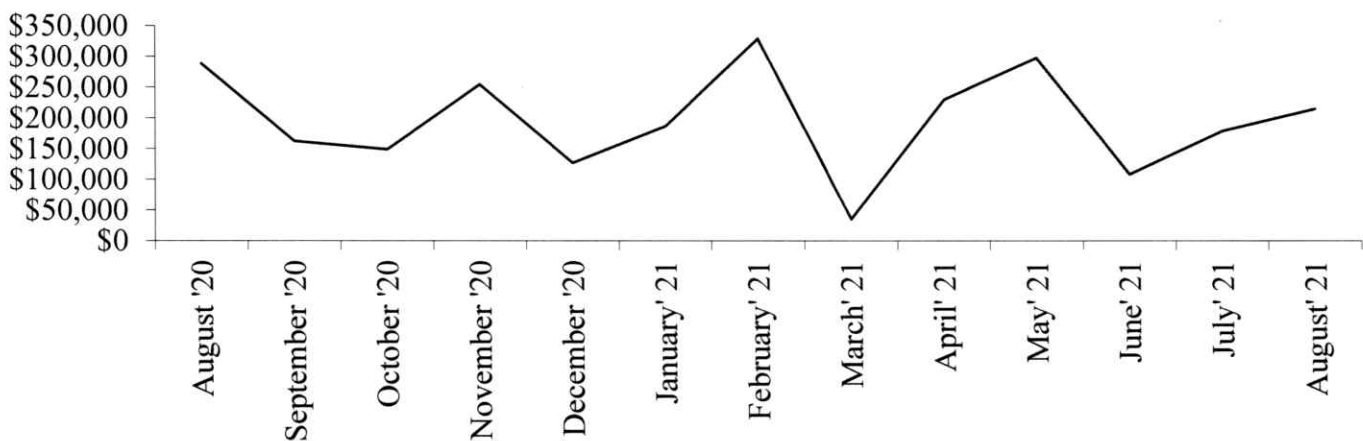
## Sales Tax Collections



## Building Permits

Building activity has increased in year over year comparisons. However, building permits decreased in August 2021 compared to August 2020. Permit revenues for this period compared to the same period last year are \$215,274 and \$288,479 respectively, representing a decrease of \$73,205 or 25.38% less than the same period last year. Building activity for the year is above budgeted estimates.

### Building Permits Collections by Month

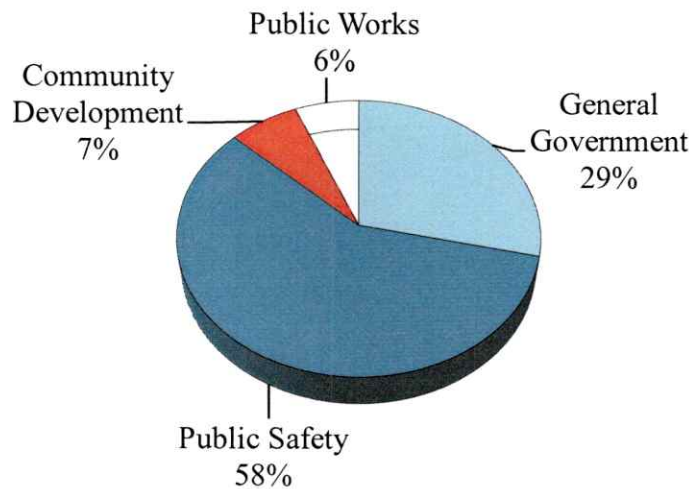




## Expenditure/Uses

The City has spent \$60,569,088 of its expected expenditures of \$67,640,387 or 89.55% 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 August 31, 2021.

### Actual Expenses



## Water & Sewer Financial Activity

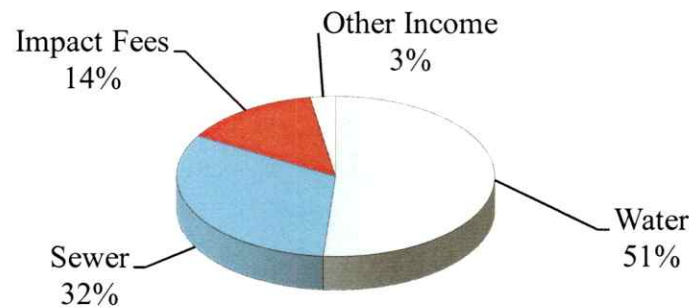
Water & Sewer assets are \$256,117,228, deferred outflows of resources are \$4,082,818 fund liabilities are \$40,976,613; deferred inflows of resources are \$581,712 and fund net position is \$218,641,721. Unassigned reserves are \$23,886,228 as of August 31, 2021.

Operating Revenue is more than the budget for this fiscal year. The sale of Water & Sewer alone represents 83.35% of the total revenue collected to date; 14.09% of the Fund's revenue has been collected from impact fees. Currently the Fund has collected 107.26% of its Budgeted Revenue to date or \$38,614,746 of \$36,000,198 in Budgeted Revenue.

# City of Mansfield, Texas interim unaudited financial report for the month and eleven (11) month period ended August, 2021

2021

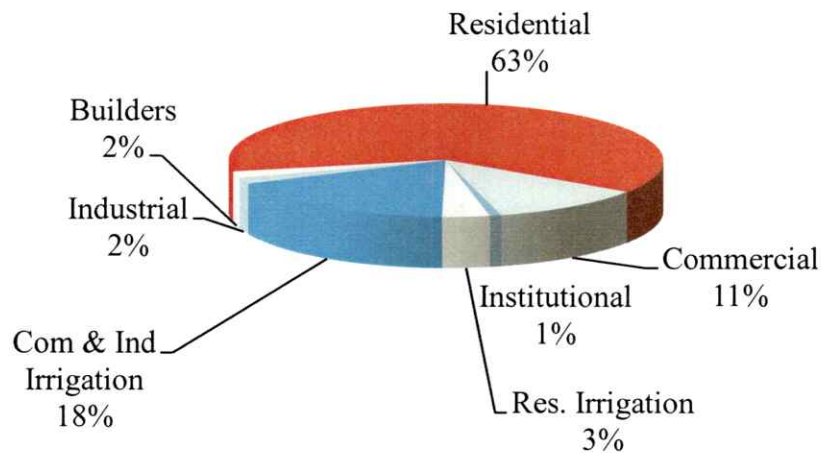
## Revenues



Consumption Class	Water Accounts		Consumption ('000)		Avg Consmt Per Acct	
	August '21	August '20	August '21	August '20	August '21	August '20
Residential	20,628	19,833	264,243	312,414	12,810	15,752
Commercial	773	754	48,443	47,375	62,669	62,832
Institutional	158	159	3,615	3,938	22,881	24,770
Residential Irrigation	902	903	14,744	18,467	16,346	20,450
Com & Ind Irrigation	869	810	75,278	90,072	86,626	111,200
Industrial	131	128	7,341	8,517	56,035	66,543
Builders	654	451	7,506	6,962	11,477	15,436
Fire Hydrants	54	67	2,109	3,222	39,061	48,084
Residential Key Branch	6	6	36	53	6,023	8,857
Bulk Untreated Water	4	4	16,727	23,623	4,181,750	5,905,750
Bulk Treated Water	6	6	143,882	87,939	23,980,333	14,656,581
	24,185	23,121	583,924	602,582		

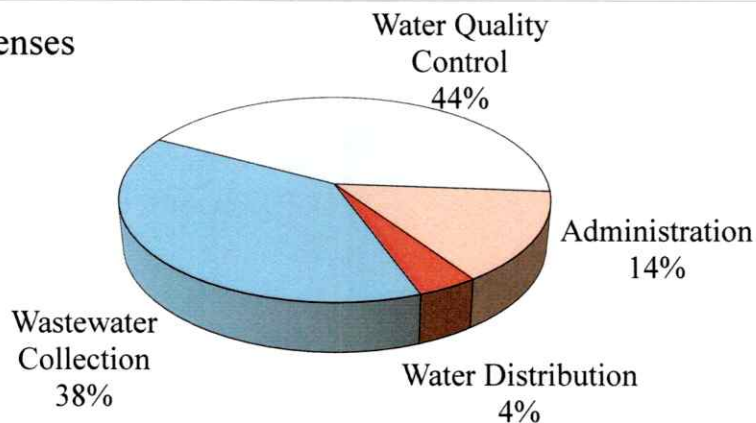
Consumption to date is up over prior year's consumption due to increasing connections. In a year over year comparison, customer accounts have increased by 1,064 new connections.

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 84.88% of the funds have been expended to date. The costs of raw water and sewer treatment are within budgeted estimates.

Water & Sewer Expenses





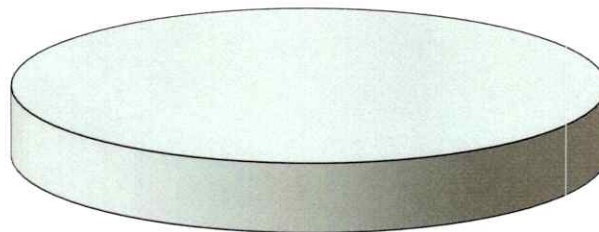
# City of Mansfield, Texas interim unaudited financial report for the month and eleven (11) month period ended August, 2021

2021

## INVESTMENT SCHEDULE:

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

	Fiscal 2021	Fiscal 2020
<u>ASSETS</u>		
Cash and Investments	\$ 28,656,345	\$ 25,499,522
Receivables:		
Current Year Taxes	349,624	464,042
Delinquent Taxes (Net of Allowance of \$619,675)	-	-
Accounts (Net of Allowance of \$240,056)	845,095	2,117,971
Ambulance	1,862,347	1,877,962
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	\$ 484,795,126	\$ 465,360,502
<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	502,974,486	485,591,768
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 485,523	\$ 450,468
Accrued Liabilities	534,760	722,702
Deferred Revenue	2,240,093	2,381,342
Noncurrent liabilities:		
Due within one year	15,512,302 *	12,572,026
Due in more than one year	246,182,830 *	214,709,154
Total Liabilities	264,955,508	230,835,692
<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	28,481,157	27,002,333
Total Fund Balances	231,659,129	252,450,252
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 502,974,486	\$ 485,591,768

\* 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 Eleven Months Ended August 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
<b>REVENUES:</b>							
Taxes	\$ 1,831,670	\$ 1,259,245	\$ 55,967,588	\$ 55,055,747	\$ 58,725,515	\$ (2,757,926)	95.30%
License And Permits	317,441	368,317	3,296,378	2,485,442	1,780,379	1,516,000	185.15%
Grant Revenue	-	70,404	260,968	265,005	200,905	60,063	129.90%
Charges For Services	475,598	480,550	5,755,195	6,116,290	5,625,213	129,982	102.31%
Fines And Fees	115,505	81,448	1,044,960	926,745	1,247,639	(202,679)	83.75%
Interest Earnings	217	2,149	7,962	247,447	50,000	(42,038)	15.92%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	146,030	40,464	1,227,810	653,748	864,854	362,956	141.97%
<b>Total Revenues</b>	<b>2,886,461</b>	<b>2,302,577</b>	<b>67,560,861</b>	<b>65,750,424</b>	<b>68,494,505</b>	<b>(933,642)</b>	<b>98.64%</b>
<b>EXPENDITURES:</b>							
General Government	3,376,356	1,118,079	17,286,485	13,672,934	17,392,784	106,299	99.39%
Public Safety	2,977,103	3,014,214	35,362,614	33,468,065	40,413,201	5,050,587	87.50%
Public Works	708,710	294,022	3,788,724	3,934,026	4,865,186	1,076,462	77.87%
Community Development	379,296	351,696	4,131,265	3,563,602	4,969,216	837,951	83.14%
<b>Total Expenditures</b>	<b>7,441,465</b>	<b>4,778,011</b>	<b>60,569,088</b>	<b>54,638,627</b>	<b>67,640,387</b>	<b>7,071,299</b>	<b>89.55%</b>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES</b>	<b>(4,555,004)</b>	<b>(2,475,434)</b>	<b>6,991,773</b>	<b>11,111,797</b>	<b>854,118</b>		
<b>OTHER FINANCING SOURCES (USES)</b>							
Reserve/Contingency	(5,034)	(43,384)	(428,080)	(283,573)	(29,833)	(141,861)	1434.92%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Financing, net	-	-	-	-	-	-	0.00%
Sources	2,536,403	-	2,536,403	-	2,537,347	944	0.00%
(Uses)	(1,570)	-	(2,806,238)	(1,235,197)	(3,361,632)	2,550,234	83.48%
<b>Total Other Financing Sources (Uses)</b>	<b>2,529,799</b>	<b>(43,384)</b>	<b>(697,915)</b>	<b>(1,518,770)</b>	<b>(854,118)</b>	<b>2,409,317</b>	<b>81.71%</b>
<b>EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>(2,025,205)</b>	<b>(2,518,818)</b>	<b>6,293,858</b>	<b>9,593,027</b>	<b>0</b>		
<b>FUND BALANCE</b>							
BEGINNING	30,506,362	29,521,151	22,187,299	17,409,306	21,934,063		
ENDING	<u>\$ 28,481,157</u>	<u>\$ 27,002,333</u>	<u>\$ 28,481,157</u>	<u>\$ 27,002,333</u>	<u>\$ 21,934,063</u>		



City of Mansfield, Texas

Statement of Activities - Budget and Actual - General Fund  
For the Month and Eleven Months Ended August 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
<b>REVENUES:</b>							
Taxes-Current	\$ 46,806	\$ 18,422	\$ 37,998,536	\$ 37,847,156	\$ 40,720,947	\$ (2,722,411)	93.31%
Taxes-Prior	28	1,410	122,479	164,895	174,144	(51,665)	70.33%
Gas Royalty Income	545	-	429,934	432,146	479,458	(49,524)	89.67%
Franchise Taxes	132,982	132,679	3,630,531	3,674,498	3,435,645	194,886	105.67%
Sales Taxes	1,616,474	1,101,188	13,306,105	12,529,815	13,494,430	(188,325)	98.60%
Mix Drink Taxes	25,230	-	214,175	135,900	238,831	(24,656)	89.68%
Delinquent P& I	9,605	5,546	265,828	271,337	182,060	83,768	146.01%
<b>Total Taxes</b>	<b>1,831,670</b>	<b>1,259,245</b>	<b>55,967,588</b>	<b>55,055,747</b>	<b>58,725,515</b>	<b>(2,757,926)</b>	<b>95.30%</b>
<b>LICENSE &amp; PERMITS</b>							
Building Permits	215,274	288,479	2,341,543	1,842,253	1,321,583	1,019,960	177.18%
Other Lic/Permits	102,167	79,838	954,835	643,189	458,796	496,039	208.12%
<b>Total License &amp; Permits</b>	<b>317,441</b>	<b>368,317</b>	<b>3,296,378</b>	<b>2,485,442</b>	<b>1,780,379</b>	<b>1,516,000</b>	<b>185.15%</b>
<b>GRANT REVENUE</b>	<b>-</b>	<b>70,404</b>	<b>260,968</b>	<b>265,005</b>	<b>200,905</b>	<b>60,063</b>	<b>129.90%</b>
<b>CHARGES FOR SERVICES</b>							
Sanitation	316,833	323,230	3,681,906	3,446,307	3,685,500	(3,594)	99.90%
Ambulance Services	158,765	114,516	1,568,161	1,436,920	1,555,713	12,448	100.80%
Fines & Fees-Engineering	-	42,804	505,128	1,233,063	384,000	121,128	131.54%
<b>Total Charges For Services</b>	<b>475,598</b>	<b>480,550</b>	<b>5,755,195</b>	<b>6,116,290</b>	<b>5,625,213</b>	<b>129,982</b>	<b>34.54%</b>
<b>FINES &amp; FEES</b>							
Fines & Fees-Court	82,269	43,530	726,008	577,399	876,499	(150,491)	82.83%
Fines & Fees-Other	33,236	37,918	318,952	349,346	371,140	(52,188)	85.94%
<b>Total Fines &amp; Fees</b>	<b>115,505</b>	<b>81,448</b>	<b>1,044,960</b>	<b>926,745</b>	<b>1,247,639</b>	<b>(202,679)</b>	<b>83.75%</b>
<b>INTEREST EARNINGS</b>	<b>217</b>	<b>2,149</b>	<b>7,962</b>	<b>247,447</b>	<b>50,000</b>	<b>(42,038)</b>	<b>15.92%</b>
<b>MISCELLANEOUS</b>							
Jail Contract Housing	0	0	294,143	0	287,937	6,206	102.16%
Certificate Of Occupancy	1,140	1,320	14,280	11,280	15,480	(1,200)	92.25%
Mowing	530	275	3,893	6,762	-	3,893	0.00%
Sale Of Property	664	6,636	23,229	15,720	-	23,229	0.00%
Zoning Fees	2,500	7,800	108,735	69,847	78,000	30,735	139.40%
Plat Fees	0	0	0	0	57,541	(57,541)	0.00%
Miscellaneous	141,196	24,433	783,530	550,139	425,896	357,634	183.97%
<b>Total Miscellaneous</b>	<b>146,030</b>	<b>40,464</b>	<b>1,227,810</b>	<b>653,748</b>	<b>864,854</b>	<b>362,956</b>	<b>141.97%</b>
<b>Total Revenues</b>	<b>\$ 2,886,461</b>	<b>\$ 2,302,577</b>	<b>\$ 67,560,861</b>	<b>\$ 65,750,424</b>	<b>\$ 68,494,505</b>	<b>\$ (933,642)</b>	<b>98.64%</b>

City of Mansfield, Texas

Statement of Activities - Budget and Actual - General Fund  
For the Month and Eleven Months Ended August 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
<b>EXPENDITURES:</b>							
<b>GENERAL GOVERNMENT</b>							
Non-departmental	\$ 2,274,809	\$ 110,746	\$ 4,204,060	\$ 1,253,259	\$ 3,524,863	\$ (679,197)	119.27%
City Council	34,620	3,359	166,455	85,223	139,811	(26,644)	119.06%
Intern Program	3,286	-	23,647	-	40,674	17,027	58.14%
Administration	89,063	38,834	1,593,395	1,511,809	1,271,060	(322,335)	125.36%
Legal	55,183	79,951	616,065	628,758	332,500	(283,565)	185.28%
City Records	-	-	20,678	-	161,892	141,214	12.77%
Human Resources	54,082	48,608	864,592	626,843	786,415	(78,177)	109.94%
Finance	3,357	44,261	240,741	530,129	222,749	(17,992)	108.08%
Accounting	23,931	28,346	366,671	371,935	517,706	151,035	70.83%
Purchasing	24,046	7,673	311,656	86,234	362,973	51,317	85.86%
Tax Collection	-	-	338,723	347,826	350,008	11,285	96.78%
Information Technology	69,218	55,510	776,890	653,114	1,029,888	252,998	75.43%
Sanitation	284,654	261,044	2,781,251	2,562,660	3,063,499	282,248	90.79%
Public Records	15,207	-	89,478	-	-	(89,478)	0.00%
Budget	(2,064)	8,014	(2,022)	83,142	-	2,022	0.00%
City Secretary	22,571	35,614	436,421	437,847	488,326	51,905	89.37%
Planning Administration	133,520	71,386	1,152,829	1,060,963	1,206,684	53,855	95.54%
Construction Codes Boards	-	-	639	50,528	42,674	42,035	1.50%
Planning/Zoning Comm	790	157	6,705	10,413	13,187	6,482	50.85%
Engineering	44,326	36,349	485,788	411,806	406,962	(78,826)	119.37%
Historic Landmark	2	-	491	631	2,105	1,614	23.34%
Development Services	15,402	19,187	308,510	325,022	333,371	24,861	92.54%
Building Inspection	79,818	93,937	1,027,696	1,041,593	1,254,255	226,559	81.94%
Board of Adjustments	-	-	156	1,018	2,818	2,662	5.54%
Code Compliance	49,098	52,560	549,385	554,608	657,365	107,980	83.57%
Building Maintenance	101,437	122,543	925,585	1,037,573	1,180,999	255,414	78.37%
Total	3,376,356	1,118,079	17,286,485	13,672,934	17,392,784	106,299	99.39%
<b>PUBLIC SAFETY</b>							
Police Administration	126,074	147,004	1,711,207	1,645,797	1,770,723	59,516	96.64%
Communications	192,072	230,500	2,672,362	2,585,307	3,129,212	456,850	85.40%
Patrol	650,697	738,488	8,290,244	8,477,861	10,299,262	2,009,018	80.49%
CID And Narcotics	233,427	229,323	2,936,083	2,823,736	3,226,900	290,817	90.99%
Jail Operations	108,120	-	1,138,628	-	1,214,874	76,246	93.72%
Animal Control	67,153	75,927	722,306	635,866	773,204	50,898	93.42%
CVE Traffic Enforcement	22,336	23,071	264,526	261,304	332,552	68,026	79.54%
Traffic Enforcement	34,549	56,952	643,539	535,694	665,082	21,543	96.76%
K-9 Patrol	9,147	9,707	116,374	157,517	140,548	24,174	82.80%
COPS	64,616	42,004	682,549	426,744	772,580	90,031	88.35%
Municipal Court	44,002	39,918	514,624	633,561	603,599	88,975	85.26%
Training	54,380	73,620	591,928	409,015	651,167	59,239	90.90%
Police Grant Expenditures	55,296	133,834	538,606	550,433	392,460	(146,146)	137.24%
Fire Administration	151,456	79,125	1,397,601	1,143,817	1,818,629	421,028	76.85%
Fire Prevention	76,646	62,387	717,100	1,034,477	833,619	116,519	86.02%
Emergency Management	71,549	48,887	777,043	617,462	848,756	71,713	91.55%
Fire Operations	1,015,583	1,023,467	11,647,894	11,529,474	12,940,034	1,292,140	90.01%
Total	2,977,103	3,014,214	35,362,614	33,468,065	40,413,201	5,050,587	87.50%

City of Mansfield, Texas

Statement of Activities - Budget and Actual - General Fund

For the Month and Eleven Months Ended August 31, 2021 and 2020 (Unaudited)

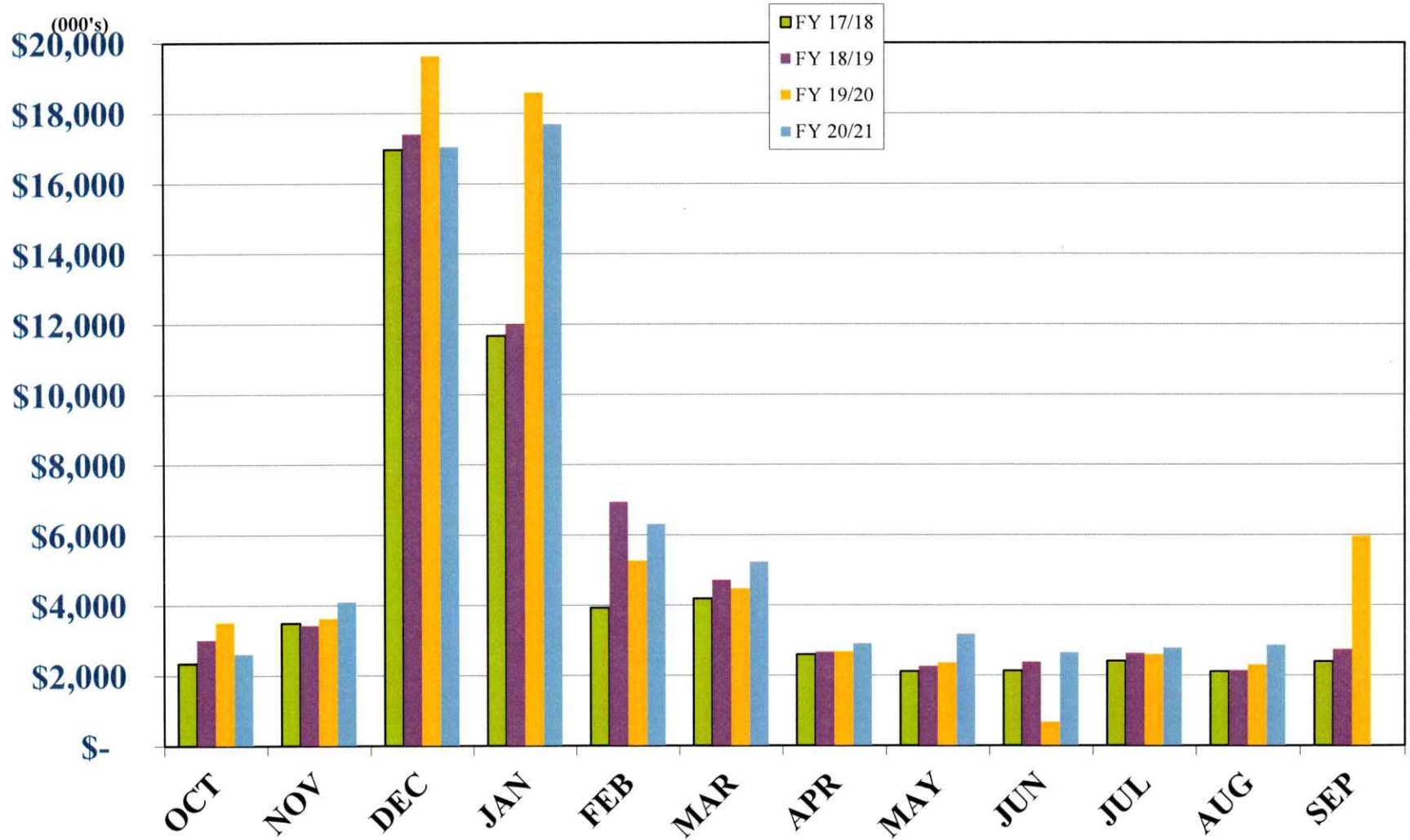
	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE	FY21 ORIGINAL BUDGET	FY21 POSITIVE (NEGATIVE) BUDGET	FY21 PERCENT COLLECTED TO BUDGET
PUBLIC WORKS							
Street Maintenance	708,710	294,022	3,788,724	3,934,026	4,865,186	1,076,462	77.87%
Traffic Control	-	-	-	-	-	-	0.00%
Total	708,710	294,022	3,788,724	3,934,026	4,865,186	1,076,462	77.87%
COMMUNITY SERVICES							
Parks & Recreation Operations	180,085	196,322	1,708,361	1,703,890	2,287,401	579,040	74.69%
Communications & Marketing	13,705	22,548	448,203	254,128	362,181	(86,022)	123.75%
Downtown Parking	421	827	4,302	5,459	-	(4,302)	0.00%
Senior Citizens	22,378	22,681	221,438	263,938	308,929	87,491	71.68%
Cultural Services	56,500	23,922	484,952	338,969	518,244	33,292	93.58%
Library	106,207	85,396	1,264,009	997,218	1,492,461	228,452	84.69%
Total	379,296	351,696	4,131,265	3,563,602	4,969,216	837,951	83.14%
TOTAL EXPENDITURES	\$ 7,441,465	\$ 4,778,011	\$ 60,569,088	\$ 54,638,627	\$ 67,640,387	\$ 7,071,299	89.55%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(4,555,004)	(2,475,434)	6,991,773	11,111,797	854,118		
OTHER FINANCING SOURCES (USES)							
SOURCES:							
Utility Fund-Transfer	2,295,947	-	2,295,947	-	2,295,947	-	0.00%
MEDC - Transfer	240,456	-	240,456	-	241,400	944	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	2,536,403	-	2,536,403	-	2,537,347	944	0.00%
(USES):							
Land	-	-	-	-	-	-	0.00%
MPFDC	-	-	-	-	(499,592)	499,592	0.00%
Transfers	-	-	-	-	(1,535,772)	1,535,772	0.00%
PFA Insurance	-	-	(891,127)	(677,373)	(719,068)	(71,837)	109.99%
Economic Incentives	(1,570)	-	(1,915,111)	(557,824)	(607,200)	586,707	3.38%
Discount on Bond Issuance	-	-	-	-	-	-	0.00%
Bond Issuance Costs	-	-	-	-	-	-	0.00%
Reserve/Contingency	(5,034)	(43,384)	(428,080)	(283,573)	(29,833)	(141,861)	575.52%
Total Other Financing Uses	(6,604)	(43,384)	(3,234,318)	(1,518,770)	(3,391,465)	2,408,373	28.99%
Total Other Financing Sources (Uses)	2,529,799	(43,384)	(697,915)	(1,518,770)	(854,118)	2,409,317	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(2,025,205)	(2,518,818)	6,293,858	9,593,027	0		
UNRESERVED FUND BALANCE							
BEGINNING	30,506,362	29,521,151	22,187,299	17,409,306	21,934,063		
ENDING	\$ 28,481,157	\$ 27,002,333	\$ 28,481,157	\$ 27,002,333	\$ 21,934,063		





# CITY OF MANSFIELD

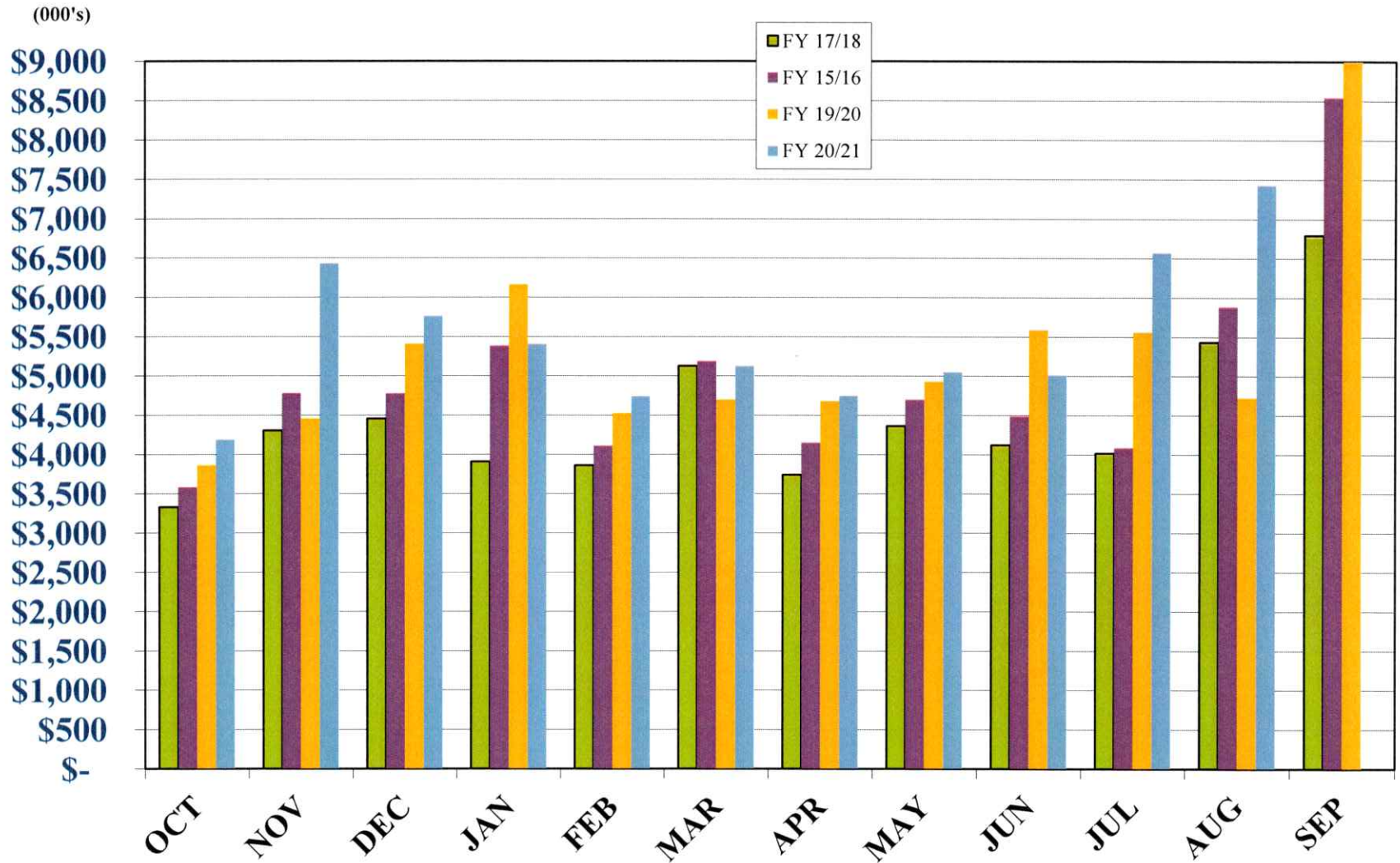
## General Fund - Total Revenues





# CITY OF MANSFIELD

## General Fund - Total Expenditures

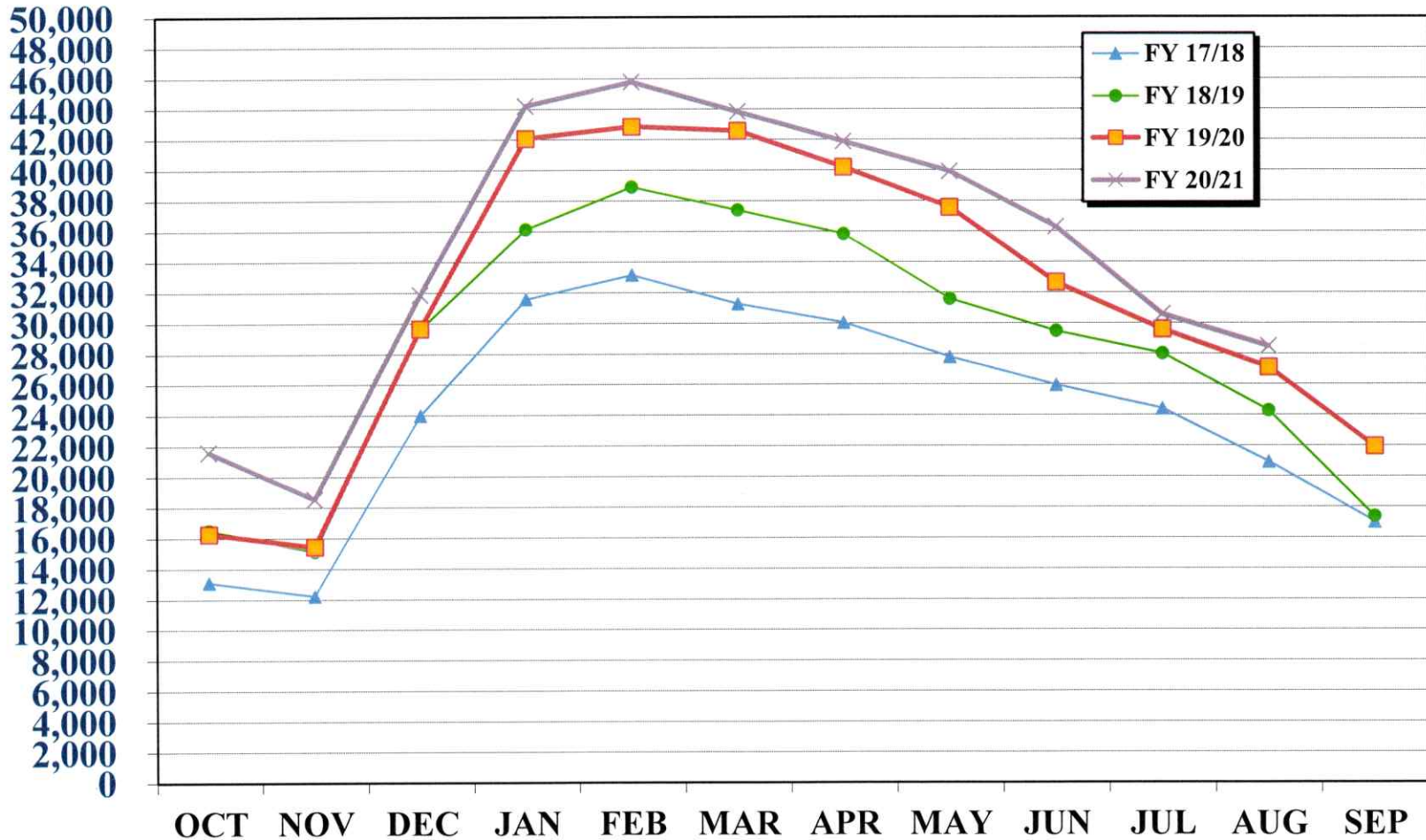




# CITY OF MANSFIELD

## General Fund - Fund Balance

(000's)





## SPECIAL REVENUE FUNDS

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

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

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

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

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

The Mansfield Parks Facility Development Corporation Fund – This fund is used to account for the construction and development of sports and recreation facilities, equipment, and miscellaneous improvements to the City's Park System. These projects will be financed through sales tax supported bonds.

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

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

City of Mansfield, Texas

Comparative Statement of Net Position - Tax Increment Reinvestment Zone Fund Number One  
August 31, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 6,679,115	\$ 5,583,844
Due From Other Funds	24,581	24,581
Total Assets	<u>\$ 6,703,696</u>	<u>\$ 5,608,425</u>
<u>LIABILITIES &amp; 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>1,919,931</u>	<u>1,959,775</u>
Total Fund Balances	<u>6,098,709</u>	<u>4,922,850</u>
Total Liabilities And Fund Balances	<u>\$ 6,703,696</u>	<u>\$ 5,608,425</u>



City of Mansfield, Texas

Comparative Combined Statement of Activities - TIRZ Number One Fund  
For the Month and Eleven Months Ended August 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	\$ -	\$ -	1,919,396	1,947,009
Interest Income	-	207	535	12,766
Total Revenues	-	207	1,919,931	1,959,775
<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	-	207	1,919,931	1,959,775
<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	-	207	1,919,931	1,959,775
FUND BALANCE, BEGINNING	6,098,709	4,922,643	4,178,778	2,963,075
FUND BALANCE, ENDING	\$ 6,098,709	\$ 4,922,850	\$ 6,098,709	\$ 4,922,850

City of Mansfield, Texas

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

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 976,999	\$ 947,507
Total Assets	<u>\$ 976,999</u>	<u>\$ 947,507</u>
 <u>LIABILITIES &amp; 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>587,502</u>	<u>645,625</u>
Total Fund Balances	<u>976,999</u>	<u>389,497</u>
Total Liabilities And Fund Balances	<u>\$ 976,999</u>	<u>\$ 947,507</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - TIRZ Number Two Fund  
For the Month and Eleven Months Ended August 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	\$ -	\$ -	\$ 587,502	\$ 645,625
Interest Income	-	-	-	-
Total Revenues	-	-	587,502	645,625
<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	-	-	587,502	645,625
<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	-	-	587,502	645,625
FUND BALANCE, BEGINNING	976,999	389,497	389,497	(256,128)
FUND BALANCE, ENDING	\$ 976,999	\$ 389,497	\$ 976,999	\$ 389,497

City of Mansfield, Texas

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

August 31, 2021 (unaudited)

	<b>TIRZ #1</b>	<b>TIRZ #2</b>	
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	**
	<b>\$20,549,893</b>	<b>\$2,749,539</b>	

\* 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  
August 31, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 27,718	\$ 27,709
Inventory	-	-
Total Assets	<u>\$ 27,718</u>	<u>\$ 27,709</u>
 <u>LIABILITIES &amp; 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	7	248
Total Fund Balances	<u>27,718</u>	<u>27,709</u>
Total Liabilities And Fund Balances	<u>\$ 27,718</u>	<u>\$ 27,709</u>



City of Mansfield, Texas

Comparative Combined Statement of Activities -

Tree Mitigation Fund - For the Month and Eleven Months Ended August 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	-	2	7	248
Total Revenues	-	2	7	248
<u>EXPENDITURES:</u>				
Administrative Services	-	-	-	-
Contractual Services	-	-	-	-
Other Equipment	-	-	-	-
Total Expenditures	-	-	-	-
Excess Of Revenues Over (Under) Expenditures	-	2	7	248
<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	-	2	7	248
FUND BALANCE, BEGINNING	27,718	27,707	27,711	27,461
FUND BALANCE, ENDING	\$ 27,718	\$ 27,709	\$ 27,718	\$ 27,709

City of Mansfield, Texas

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

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 1,306,332	\$ 1,007,306
Accounts Receivable	2,577	2,577
Total Assets	<u>\$ 1,308,909</u>	<u>\$ 1,009,883</u>
<u>LIABILITIES &amp; FUND BALANCES</u>		
LIABILITIES:		
Accrued Liabilities	\$ 15,169	\$ 11,365
Total Liabilities	<u>15,169</u>	<u>11,365</u>
FUND BALANCES:		
Fund Balance	1,034,174	992,477
Excess Revenues Over Expenditures	259,566	6,041
Total Fund Balances	<u>1,293,740</u>	<u>998,518</u>
Total Liabilities And Fund Balances	<u>\$ 1,308,909</u>	<u>\$ 1,009,883</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Hotel/Motel Occupancy Tax Fund  
For the Eleven Months Ended August 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 BUDGET
<b>REVENUES:</b>							
Hotel Occupancy Tax	\$ 96,981	\$ 24,732	\$ 595,738	\$ 412,002	\$ 593,563	\$ 2,175	100.37
Miscellaneous Income	3,900	1,481	17,508	28,168	-	17,508	0.00
Total Revenues	100,881	26,213	613,246	440,170	593,563	19,683	103.32
<b>EXPENDITURES:</b>							
Mansfield Historical Society	-	-	-	-	-	-	0.00
Mansfield Invitational	-	-	-	40,000	39,000	(39,000)	0.00
The LOT	12,153	-	12,153	10,721	32,000	(19,847)	37.98
Mansfield Rotary Club	-	-	-	-	-	-	0.00
Farr Best Theater	161	88	1,773	586	-	1,773	0.00
Discover Historic Mansfield	-	-	-	-	-	-	0.00
Mansfield Tourism	24,138	24,469	307,725	285,683	410,000	(102,275)	75.05
Pickled Mansfield Society	(7,891)	-	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	-	-	1,803	7,194	36,000	(34,197)	5.01
Historic Landmark Commission	-	-	-	4,395	-	-	0.00
Man House Museum	-	1,117	-	15,103	-	-	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	-	-	15,835	7,480	-	15,835	0.00
Reserve	-	-	6,500	-	26,563	(20,063)	24.47
Total Expenditures	28,561	25,674	353,680	434,129	593,563	(239,883)	59.59
Excess Of Revenues Over (Under) Expenditures	72,320	539	259,566	6,041			
FUND BALANCE, BEGINNING	1,221,420	997,979	1,034,174	992,477			
FUND BALANCE, ENDING	\$ 1,293,740	\$ 998,518	\$ 1,293,740	\$ 998,518			

## City of Mansfield, Texas

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

	Budgeted Request	FY21 Amount To Date	Available Budget	FY21 PERCENT COLLECTED TO BUDGET
<b>REVENUES:</b>				
Hotel Occupancy Tax	\$ 593,563	\$ 595,738	\$ (2,175)	100.37%
Rental of Facilities	-	17,297	(17,297)	0.00%
Interest Income	-	211	(211)	-
Total Revenues	593,563	613,246	(19,683)	103.32%
<b>EXPENDITURES:</b>				
Mansfield Historical Society	-	-	-	0.00%
Mansfield Invitational	39,000	-	39,000	0.00%
The LOT	32,000	12,153	19,847	37.98%
Discover Historic Mansfield - Farr Best Concerts	-	1,772	(1,772)	0.00%
Mansfield Tourism	410,000	307,726	102,274	75.06%
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	-	15,835	(15,835)	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	353,680	239,883	59.59%
Revenues / (Expenditures)	-	259,566	(259,566)	

### SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2021	1,046,766
Plus: FY2021 Cash Collections	613,246
Less: FY2021 Cash Expenditures	(353,680)
Cash Balance as of August 31, 2021	1,306,332
Remaining Hotel/Motel Occupancy Funds to Collect	(2,175)
Remaining Hotel/Motel Occupancy Funds to Expend	(239,883)
Projected Cash Balance at September 30, 2021	1,064,274

City of Mansfield, Texas

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

<u>ASSETS:</u>	<u>2021</u>	<u>2020</u>
Cash And Investments	\$ 6,292,675	\$ 3,813,645
Restricted Cash and Investments	5,430,912	4,579,121
Receivables:		
Accounts	302,457	798,832
Total Assets	<u>\$ 12,026,044</u>	<u>\$ 9,191,598</u>
<u>LIABILITIES &amp; FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 173,820	\$ 175,533
Other Liabilities	1,000,000	1,000,000
Deferred Revenue	1,671,260	1,720,609
Total Liabilities	<u>2,845,080</u>	<u>2,896,142</u>
FUND BALANCES:		
Fund Balance	5,758,216	4,943,996
Excess Revenues Over (Under)		
Expenditures	3,422,748	1,351,460
Total Fund Balances	<u>9,180,964</u>	<u>6,295,456</u>
Total Liabilities And Fund Balances	<u>\$ 12,026,044</u>	<u>\$ 9,191,598</u>



City of Mansfield, Texas

Comparative Combined Statement of Activities - Mansfield Parks Facilities Development Corporation  
- For the Month and Eleven Months Ended August 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	\$ 543,529	\$ 286,754	\$ 3,747,696	\$ 3,359,729	\$ 3,593,857	\$ 153,839	104.28%
Contributions	5,000	8,194	29,768	50,738	58,026	(28,258)	51.30%
Interest Earnings	-	697	2,011	57,206	24,000	(21,989)	8.38%
Other Income	1,350	-	30,618	16,191	-	30,618	0.00%
MAC Revenue	111,057	25,980	1,709,921	1,142,574	1,922,667	(212,746)	88.93%
Lease Royalties	12,089	8,333	103,705	80,277	120,000	(16,295)	86.42%
Park Land Dedication Revenue	129,500	312,500	1,692,750	1,424,500	725,000	967,750	233.48%
Total Revenues	802,525	642,458	7,316,469	6,131,215	6,443,550	872,919	113.55%
EXPENDITURES:							
Administration	154,331	90,787	1,636,551	2,282,693	2,555,916	(919,365)	64.03%
Field Operations	68,724	61,780	620,903	562,956	740,335	(119,432)	83.87%
Community Park Operations	102,611	84,914	923,969	835,039	1,150,765	(226,796)	80.29%
Nature Education Operations	9,090	8,527	112,179	116,402	175,587	(63,408)	63.89%
Recreational Center	88,132	48,078	727,894	672,411	990,796	(262,902)	73.47%
Neighborhood Park Operations	26,800	15,423	142,593	130,859	247,315	(104,722)	57.66%
Quadrants	-	48,787	-	48,787	-	-	0.00%
Non-Departmental	13,135	11,024	229,224	130,608	1,082,428	(853,204)	21.18%
Total Expenditures	462,823	369,320	4,393,313	4,779,755	6,943,142	(2,549,829)	63.28%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	339,702	273,138	2,923,156	1,351,460	(499,592)	3,422,748	-585.11%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In	499,592	-	499,592	-	499,592	-	100.00%
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	-	499,592	-	499,592	-	100.00%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	839,294	273,138	3,422,748	1,351,460			
FUND BALANCE, BEGINNING	8,341,670	6,022,318	5,758,216	4,943,996			
FUND BALANCE, ENDING	\$ 9,180,964	\$ 6,295,456	\$ 9,180,964	\$ 6,295,456			

City of Mansfield, Texas

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

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 7,437,518	\$ 4,335,814
Accounts Receivable	1,764	551,078
Restricted Assets:		
Cash and Investments, Projects	1,162,335	5,603,787
Fixed Assets (net of accumulated depreciation)	15,421,298	10,360,447
Total Assets	<u>\$ 24,022,915</u>	<u>\$ 20,851,126</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 3,649	\$ 1,625
Accrued Liabilities	3,240	77,313
Retainage Payable	20,133	41,106
Bonds Payable	21,625,000	23,430,000
Unamortized Discounts on Bonds	(152,080)	(165,474)
Unamortized Premiums	1,005,280	1,097,410
Deferred Amount on Refunding	(92,602)	(120,383)
Contract Commitments	24,596,139 *	10,897,663
Total Liabilities	<u>47,008,759</u>	<u>35,259,260</u>
NET ASSETS:		
Restricted	1,162,335	5,603,787
Unassigned	(24,148,179)	(20,011,921)
Total Net Assets	<u>(22,985,844)</u>	<u>(14,408,134)</u>
Total Liabilities & Net Assets	<u>\$ 24,022,915</u>	<u>\$ 20,851,126</u>

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

City of Mansfield, Texas

Manfield Economic Development Corporation Statement of Activities  
For the Month and Eleven Months Ended August 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	\$ 808,237	\$ 550,596	\$ 6,653,052	\$ 6,264,912
Gas Royalties	-	-	-	-
Miscellaneous	-	-	-	-
Rental Of Facilities	-	-	-	-
Total Operating Revenues	808,237	550,596	6,653,052	6,264,912
OPERATING EXPENDITURES:				
Administration	41,606	43,333	572,419	513,397
Promotions	2,876	70	26,409	32,487
Retention	295	-	402	9,199
Development Plan	-	-	19	-
Projects	244,020	491,400	2,076,841	2,932,392
Non-Departmental	25,834	1,521	2,838,665	129,653
Depreciation	251	167	2,793	2,716
Total Operating Expenditures	314,882	536,491	5,517,548	3,619,844
OPERATING INCOME	493,355	14,105	1,135,504	2,645,068
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	60	510	1,505	40,032
Gain or (loss) on sale of property	-	-	6,181,329	-
Bonds issued	-	-	-	-
Premiums on bonds issued	-	-	-	-
Discounts on bonds issued	-	-	-	-
Amortization	25,478	-	25,478	-
Interest and fiscal charges	-	-	(871,158)	(913,800)
Total Nonoperating Revenue	25,538	510	5,337,154	(873,768)
INCOME BEFORE OPERATING TRANSFERS	518,893	14,615	6,472,658	1,771,300
OPERATING TRANSFERS:				
Operating Transfers In (Out)	(240,456)	-	(240,456)	(25,223)
CHANGE IN NET ASSETS	278,437	14,615	6,232,202	1,746,077
NET ASSETS, BEGINNING	(23,264,281)	(14,422,749)	(9,788,636)	(5,256,548)
NET ASSETS, PROJECTS	- **	-	(19,429,410) **	(10,897,663)
NET ASSETS, ENDING	\$ (22,985,844)	\$ (14,408,134)	\$ (22,985,844)	\$ (14,408,134)

\*\*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  
August 31, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 35,183	\$ 5,294
Receivables:		
Current Year PID Assessment	-	1,818
Total Assets	<u>\$ 35,183</u>	<u>\$ 7,112</u>
 <u>LIABILITIES &amp; FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 24,582	\$ -
Deferred Revenue	1,000	1,818
Total Liabilities	<u>25,582</u>	<u>1,818</u>
 <u>FUND BALANCES:</u>		
Fund Balance	(12,287)	2,036
Excess Revenues Over Expenditures	21,888	3,258
Total Fund Balances	<u>9,601</u>	<u>5,294</u>
 Total Liabilities And Fund Balances	<u>\$ 35,183</u>	<u>\$ 7,112</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Southpointe PID

For the Month and Eleven Months Ended August 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	\$ 2,158	\$ 5,294	\$ 321,301	\$ 276,600
Penalties & Interest	220	-	4,711	916
Total Revenues	2,378	5,294	326,012	277,516
<u>EXPENDITURES:</u>				
General government	57,440	30,019	304,124	274,258
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	-	-	-
Total Expenditures	57,440	30,019	304,124	274,258
Excess Of Revenues Over (Under) Expenditures	(55,062)	(24,725)	21,888	3,258
Net Change in Fund Balances	(55,062)	(24,725)	21,888	3,258
FUND BALANCE, BEGINNING	64,663	30,019	(12,287)	2,036
FUND BALANCE, ENDING	\$ 9,601	\$ 5,294	\$ 9,601	\$ 5,294



## 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  
August 31, 2021 and 2020 (Unaudited)

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 5,338,719	\$ 3,930,001
Receivables:		
Current Year Taxes	173,384	201,043
Delinquent Taxes (Net of Allowance of \$375,927)	-	-
Total Assets	<u>\$ 5,512,103</u>	<u>\$ 4,131,044</u>
 <u>LIABILITIES &amp; FUND BALANCES</u>		
 LIABILITIES:		
Accounts Payable	\$ -	\$ -
Deferred Revenue	173,384	201,043
Total Liabilities	<u>173,384</u>	<u>201,043</u>
 FUND BALANCES:		
Fund Balance	3,888,921	1,697,691
Excess Revenues Over Expenditures	1,449,798	2,232,310
Total Fund Balances	<u>5,338,719</u>	<u>3,930,001</u>
 Total Liabilities And Fund Balances	<u>\$ 5,512,103</u>	<u>\$ 4,131,044</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - General Obligation Debt Service  
- For the Month and Eleven Months Ended August 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	\$ 27,961	\$ 12,029	\$ 17,890,115	\$ 17,951,400	\$ 16,482,315	\$ 1,407,800	108.54%
Miscellaneous	-	-	248	-	-	248	0.00%
Interest Income	-	39	134	4,621	-	134	0.00%
Total Revenues	27,961	12,068	17,890,497	17,956,021	16,482,315	1,408,181	108.54%
<u>EXPENDITURES:</u>							
Debt Service -							
Principal Retirement	-	2,962,975	10,660,000	9,925,000	10,710,000	(50,000)	99.53%
Interest	2,785,904	-	5,758,778	5,771,627	5,772,315	(13,537)	99.77%
Lease Payments	-	-	-	-	-	-	0.00%
Bond Issuance Cost	-	-	-	97,047	-	-	0.00%
Fiscal Charges	9,100	-	21,921	4,627,914	-	21,921	0.00%
Total Expenditures	2,795,004	2,962,975	16,440,699	20,421,588	16,482,315	(41,616)	99.75%
Excess Of Revenues Over (Under) Expenditures	(2,767,043)	(2,950,907)	1,449,798	(2,465,567)			
<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	(2,767,043)	(2,950,907)	1,449,798	2,232,310			
FUND BALANCE, BEGINNING	8,105,762	6,880,908	3,888,921	1,697,691			
FUND BALANCE, ENDING	\$ 5,338,719	\$ 3,930,001	\$ 5,338,719	\$ 3,930,001			

City of Mansfield, Texas

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

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 263,155</u>	<u>\$ 252,142</u>
Total Assets	<u>\$ 263,155</u>	<u>\$ 252,142</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>(252,310)</u>	<u>(269,644)</u>
Total Fund Balances	<u>258,504</u>	<u>247,492</u>
Total Liabilities And Fund Balances	<u>\$ 263,155</u>	<u>\$ 252,142</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Mansfield Parks Facilities Development Corporation Debt Service  
- For the Month and Eleven Months Ended August 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	\$ 263,155	\$ 263,322	\$ 2,907,289	\$ 2,896,539	\$ 3,153,358	\$ (246,069)	92.20%
Other Income	-	-	-	-	-	-	0.00%
Total Revenues	263,155	263,322	2,907,289	2,896,539	3,153,358	(246,069)	92.20%
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	-	-	1,855,000	1,815,000	1,855,000	-	100.00%
Interest And Fiscal Charges	-	-	1,304,599	1,347,683	1,298,358	6,241	100.48%
Non-departmental	-	-	-	3,500	-	-	0.00%
Total Expenditures	-	-	3,159,599	3,166,183	3,153,358	6,241	100.20%
Excess Of Revenues Over (Under) Expenditures	263,155	263,322	(252,310)	(269,644)			
<u>OTHER FINANCING SOURCES (USES):</u>							
Bond Proceeds	-	-	-	-			
Total Other Financing Sources (Uses)	-	-	-	-			
FUND BALANCE, BEGINNING	(4,651)	(15,830)	510,814	517,136			
FUND BALANCE, ENDING	\$ 258,504	\$ 247,492	\$ 258,504	\$ 247,492			

## 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  
August 31, 2021 and 2020 (Unaudited)

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	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 23,582,857	\$ 23,831,361
Receivables	-	-
Projects In Process		
Current Year	1,936,287	7,954,469
Prior Year	<u>516,538</u>	<u>9,252,242</u>
Total Assets	<u>\$ 26,035,682</u>	<u>\$ 41,038,072</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 55,418	\$ 55,518
Deposits	332,233	247,513
Retainage Payable	49,196	254,744
Other Liabilities	<u>-</u>	<u>-</u>
Total Liabilities	<u>436,847</u>	<u>557,775</u>
 <u>FUND BALANCES:</u>		
Fund Balance	22,520,904	33,469,150
Excess Revenues Over (Under)		
Expenditures	<u>3,077,931</u>	<u>7,011,147</u>
Total Fund Balance	<u>25,598,835</u>	<u>40,480,297</u>
Total Liabilities And Fund Balance	<u>\$ 26,035,682</u>	<u>\$ 41,038,072</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

Street Construction Fund - For the Month and Eleven Months Ended August 31, 2021 and 2020 (Unaudited)

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
REVENUES:				
Recoveries	\$ -	\$ -	\$ -	\$ 6,532
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	335,907	913,305	3,567,650	3,100,050
Interest Income	-	1,457	4,152	116,969
Total Revenues	335,907	914,763	3,571,802	3,223,551
EXPENDITURES:				
Administrative	41,331	43,391	493,871	531,659
Street Improvements	-	-	-	-
Total Expenditures	41,331	43,391	493,871	531,659
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	294,576	871,372	3,077,931	2,691,892
OTHER FINANCING SOURCES (USES):				
Transfers	-	-	-	-
Bond Proceeds	-	-	-	4,122,848
Bond Issuance Costs	-	-	-	(36,909)
Premiums on Bond Issuance	-	-	-	233,316
Discounts on Bond Issuance	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	4,319,255
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	294,576	871,372	3,077,931	7,011,147
FUND BALANCE, BEGINNING	25,304,259	39,608,924	22,520,904	33,469,150
FUND BALANCE, ENDING	\$ 25,598,835	\$ 40,480,297	\$ 25,598,835	\$ 40,480,297

City of Mansfield, Texas

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

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	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 15,486,709	\$ 14,884,173
Construction in Progress	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 15,486,709</u>	<u>\$ 14,884,173</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 1,774	\$ -
Due to Other Funds	-	-
Retainage Payable	<u>324,756</u>	<u>90,993</u>
Total Liabilities	<u>326,530</u>	<u>90,993</u>
 FUND BALANCE:	13,760,605	3,667,344
Excess Revenues Over (Under)		
Expenditures	<u>1,399,574</u>	<u>11,125,836</u>
Total Fund Balance	<u>15,160,179</u>	<u>14,793,180</u>
Total Liabilities And Fund Balance	<u>\$ 15,486,709</u>	<u>\$ 14,884,173</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

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

	FY21 MONTH TO DATE	FY20 MONTH TO DATE	FY21 YEAR TO DATE	FY20 YEAR TO DATE
REVENUES:				
Interest Income	\$ -	\$ 127	\$ 445	\$ 15,763
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	32,717	-
Grant Revenue	-	-	-	-
Total Revenues	-	127	33,162	15,763
EXPENDITURES:				
Administration	-	-	75	-
Library	14,659	-	139,664	-
Fire Station #5	105,859	256,138	3,085,228	1,647,946
Man House	124,689	146,394	761,026	503,494
Wayfinding	-	3,375	147,025	3,375
Police Station	41,749	2,588	481,317	2,588
Tactical Training Facility	12,682	-	119,253	-
Total Expenditures	299,638	408,496	4,733,588	2,157,403
Excess Revenues Over (Under)				
Expenditures	(299,638)	(408,369)	(4,700,426)	(2,141,640)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	5,843,158	-	5,843,158	12,664,171
Bond Issuance Costs	(89,452)	-	(89,452)	(113,374)
Premiums on Bond Issuance	346,294	-	346,294	716,679
Discounts on Bond Issuance	-	-	-	-
Operating Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	6,100,000	-	6,100,000	13,267,476
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	5,800,362	(408,369)	1,399,574	11,125,836
FUND BALANCE, BEGINNING	9,359,817	15,201,550	13,760,605	3,667,344
FUND BALANCE, ENDING	\$ 15,160,179	\$ 14,793,180	\$ 15,160,179	\$ 14,793,180

City of Mansfield, Texas

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

	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 2,663,315</u>	<u>\$ 4,348,506</u>
Total Assets	<u><u>\$ 2,663,315</u></u>	<u><u>\$ 4,348,506</u></u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	<u>\$ 8,133</u>	<u>\$ -</u>
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ 8,133</u>	<u>\$ -</u>
 FUND BALANCE:	 4,247,249	 1,451,406
Excess Revenues Over Expenditures	<u>(1,592,067)</u>	<u>2,897,100</u>
Total Fund Balance	<u>2,655,182</u>	<u>4,348,506</u>
 Total Liabilities And Fund Balance	<u><u>\$ 2,663,315</u></u>	<u><u>\$ 4,348,506</u></u>

City of Mansfield, Texas

Comparative Combined Statement of Activities -

Equipment Replacement Fund - For the Month and Eleven Months Ended August 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	1,638	982	57,980	188,575
Interest Income	-	1	2	42
Total Revenues	1,638	983	57,982	188,617
EXPENDITURES:				
Administration	43,870	-	43,870	-
Information Services	-	-	40,655	43,131
Code Enforcement	-	-	-	46,789
Planning	6,478	-	219,510	233,791
Streets	-	-	66,345	199,333
Animal Control	-	-	-	-
City Hall	-	-	-	-
Parks Department	-	-	215,512	60,258
Library	-	-	28,328	-
Fire	1,572,742	-	2,539,082	107,407
Police Department	-	7,225	573,660	673,433
Total Expenditures	1,623,090	7,225	3,726,962	1,364,142
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,621,452)	(6,242)	(3,668,980)	(1,175,525)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	383,158	-	383,158	3,864,453
Bond Issuance Costs	(5,866)	-	(5,866)	(34,596)
Premium on Bond Issuance	22,708	-	22,708	218,693
Discounts on Bond Issuance	-	-	-	-
Sale of city property	6,325	18,431	26,491	24,075
Transfer In (Out)	1,535,772	-	1,650,422	-
Total Other Financing Sources (Uses)	1,942,097	18,431	2,076,913	4,072,625
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	320,645	12,189	(1,592,067)	2,897,100
FUND BALANCE, BEGINNING	2,334,537	4,336,317	4,247,249	1,451,406
FUND BALANCE, ENDING	\$ 2,655,182	\$ 4,348,506	\$ 2,655,182	\$ 4,348,506



City of Mansfield, Texas

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

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	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 14,950	\$ -
Total Assets	<u>\$ 14,950</u>	<u>\$ -</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ 908,210
Retainage Payable	-	-
Total Liabilities	<u>-</u>	<u>908,210</u>
 FUND BALANCE:	66,306	(81,574)
Excess Revenues Over Expenditures	<u>(51,356)</u>	<u>(826,636)</u>
Total Fund Balance	<u>14,950</u>	<u>(908,210)</u>
Total Liabilities And Fund Balance	<u>\$ 14,950</u>	<u>\$ -</u>

City of Mansfield, Texas

Comparative Combined Statement of Activities - Park Construction Fund  
- For the Month and Eleven Months Ended August 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	606	663	826,636
FieldHouse	-	-	-	-
Matlock Community Park	-	-	-	-
Gertie Barrett Park	33,693	-	50,693	-
Pond Branch	-	-	-	-
Total Expenditures	33,749	606	51,356	826,636
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(33,749)	(606)	(51,356)	(826,636)
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	(33,749)	(606)	(51,356)	(826,636)
FUND BALANCE, BEGINNING	48,699	(907,604)	66,306	(81,574)
FUND BALANCE, ENDING	\$ 14,950	\$ (908,210)	\$ 14,950	\$ (908,210)

## 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  
August 31, 2021 and 2020 (Unaudited)

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	<u>2021</u>	<u>2020</u>
<u>ASSETS</u>		
Cash And Investments	\$ 24,330,167	\$ 22,682,265
Receivables:		
Accounts (net of allowance of \$1,305,852)	4,728,132	6,440,545
Inventory	655,345	1,107,483
Restricted Assets:		
Cash and Investments	13,732,344	17,322,216
Fixed Assets (net of accumulated depreciation)	<u>212,671,240</u>	<u>197,117,403</u>
Total Assets	<u>256,117,228</u>	<u>244,669,912</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	2,224,585	2,638,327
Total deferred outflows of resources	<u>4,082,818</u>	<u>4,714,353</u>
Total Assets and Deferred Outflows of Resources	<u>\$ 260,200,046</u>	<u>\$ 249,384,265</u>

City of Mansfield, Texas

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

	<u>2021</u>	<u>2020</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 22,861	\$ 14,484
Accrued Liabilities	181,621	325,677
Payable From Restricted Assets:		
Deposits	1,689,022	1,632,972
Accrued Interest	94,241	645,608
Retainage Payable	682,091	562,216
From Unrestricted Assets:		
Current	3,461,961	3,461,961
Long-Term, Net	27,454,141	31,328,084
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>40,976,613</u>	<u>45,738,314</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)	181,023,148	161,785,685
Reserved for Debt Service	3,436,824	3,928,453
Reserved for Capital Projects	10,295,521	13,393,763
Unreserved	<u>23,886,228</u>	<u>24,426,621</u>
Total Net Positon	<u>218,641,721</u>	<u>203,534,522</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u>\$ 260,200,046</u>	<u>\$ 249,384,265</u>

City of Mansfield

Comparative Combined Statement of Activities -  
Utility Fund - For the Month and Eleven Months Ended August 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	\$ 2,432,868	\$ 2,607,468	\$ 19,780,774	\$ 20,363,712	\$ 20,864,579	\$ (1,083,805)	94.81%
Sewer Service	1,226,008	1,374,988	12,405,716	12,402,568	12,571,745	(166,029)	98.68%
Water Penalties	(5,239)	-	(5,239)	282,333	510,000	(515,239)	-1.03%
Water Taps	-	-	-	6,440	18,811	(18,811)	0.00%
Meter Set Fee	32,730	32,510	293,070	246,730	98,940	194,130	296.21%
Utility Miscellaneous	13,324	10,895	85,795	174,813	60,000	25,795	142.99%
Restore Service Fee	(1,868)	428	4,604	62,037	125,000	(120,396)	3.68%
Sewer Tap	-	-	-	1,270	2,000	(2,000)	0.00%
Water Impact Fees	472,500	544,700	3,813,440	2,790,990	900,000	2,913,440	423.72%
Sewer Impact Fees	181,050	268,953	1,629,188	1,620,642	600,000	1,029,188	271.53%
Pretreatment Fees	-	-	368,061	102,499	60,000	308,061	613.44%
Other Income	24,322	14,016	239,337	681,825	189,123	50,214	126.55%
Contribution	-	-	-	-	-	-	0.00%
Total Revenues	\$ 4,375,695	\$ 4,853,958	\$ 38,614,746	\$ 38,735,859	\$ 36,000,198	\$ 2,614,548	107.26%



City of Mansfield

Comparative Combined Statement of Activities -

Utility Fund - For the Month and Eleven Months Ended August 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	171,047	246,425	1,216,163	1,551,240	1,590,717	(374,554)	76.45%
Billing And Collection	79,218	66,678	813,213	829,750	969,006	(155,793)	83.92%
Meter Reading/Repairs	98,858	81,122	902,373	887,253	1,126,045	(223,672)	80.14%
Water Distribution	128,134	61,326	813,229	645,452	917,633	(104,404)	88.62%
Wastewater Collection	779,311	667,907	7,832,928	7,611,038	8,683,160	(850,232)	90.21%
Water Treatment	787,401	712,884	8,255,898	8,033,912	10,085,210	(1,829,312)	81.86%
Water Quality	39,697	71,977	494,009	511,635	563,705	(69,696)	87.64%
Water Demand Management	8,619	9,009	122,567	125,174	157,792	(35,225)	77.68%
Depreciation	313,051	321,960	3,437,100	3,479,669	-	3,437,100	0.00%
Total Operating Expenses	2,405,336	2,239,288	23,887,480	23,675,123	24,093,268	(205,788)	99.15%
OPERATING INCOME (LOSS)	1,970,359	2,614,670	14,727,266	15,060,736	11,906,930	2,820,336	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(70,841)	(75,134)	(970,674)	(865,148)	(6,046,983)	5,076,309	16.05%
Interest Revenue	-	3,260	7,855	246,980	24,000	(16,145)	32.73%
Debt Service	121,958	(119,656)	(1,074,602)	(1,415,349)	(3,300,000)	2,225,398	32.56%
Bad Debt Expense	-	-	-	-	(48,000)	48,000	0.00%
Net Nonoperating Revenues (Expenses)	51,117	(191,530)	(2,037,421)	(2,033,517)	(9,370,983)	7,333,562	21.74%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	2,021,476	2,423,140	12,689,845	13,027,219	2,535,947	10,153,898	500.40%
OPERATING TRANSFERS:							
Transfers In (Out)	(2,295,947)	-	(2,744,746)	(259,329)	(2,535,947)	(208,799)	108.23%
Net Operating Transfers	(2,295,947)	-	(2,744,746)	(259,329)	(2,535,947)	(208,799)	108.23%
CHANGE IN NET POSITION	(274,471)	2,423,140	9,945,099	12,767,890	-	9,945,099	
NET POSITION, BEGINNING	218,916,192	201,111,382	208,696,622	190,766,632	208,696,622	-	
NET POSITON, ENDING	\$ 218,641,721	\$ 203,534,522	\$ 218,641,721	\$ 203,534,522	\$ 208,696,622	\$ 9,945,099	

CITY OF MANSFIELD  
UTILITY FUND  
REVENUE BOND COVERAGE

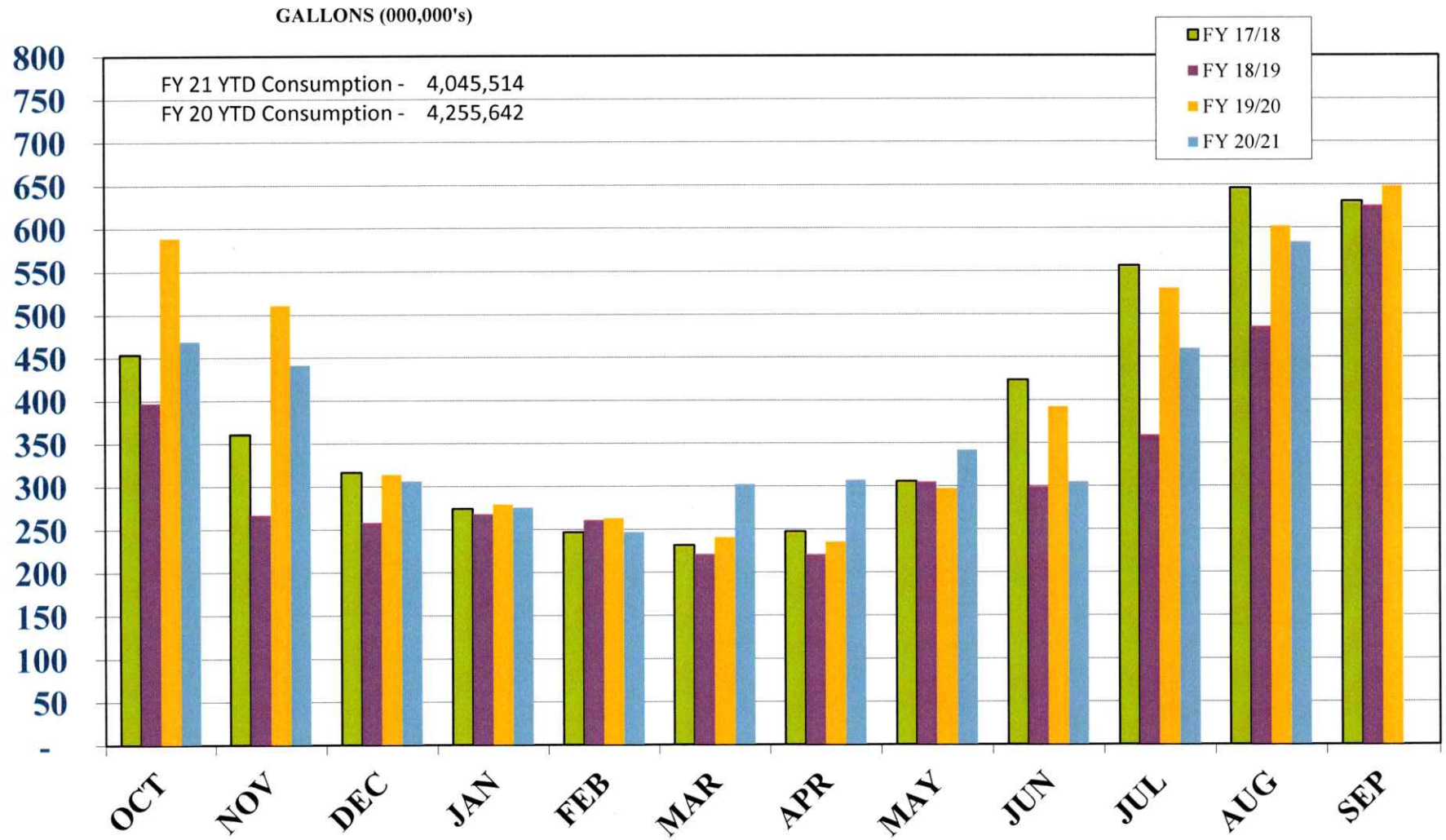
Definition of Bond Coverage:

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



# CITY OF MANSFIELD

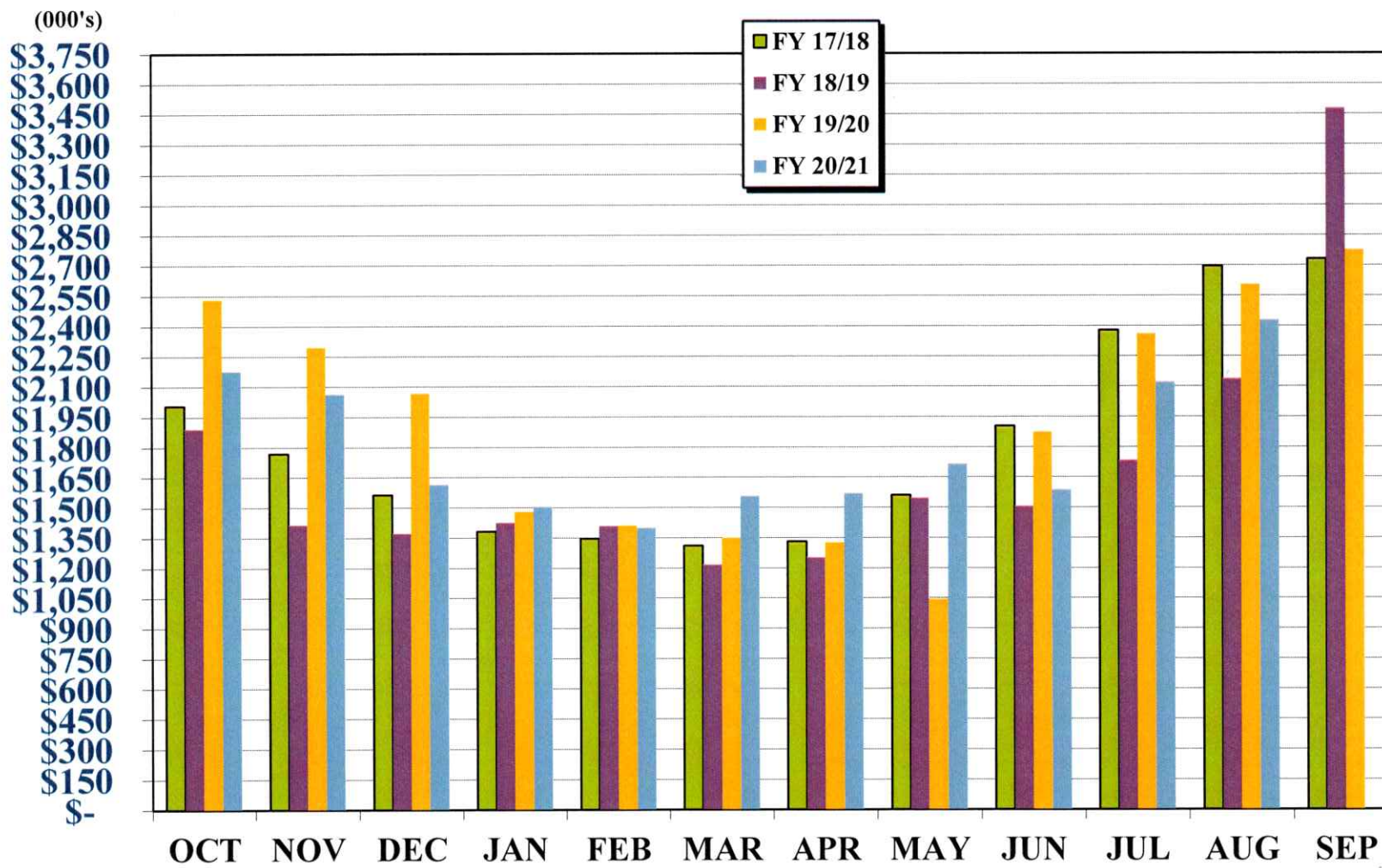
## WATER CONSUMPTION





# CITY OF MANSFIELD

## UTILITY FUND - WATER SALES



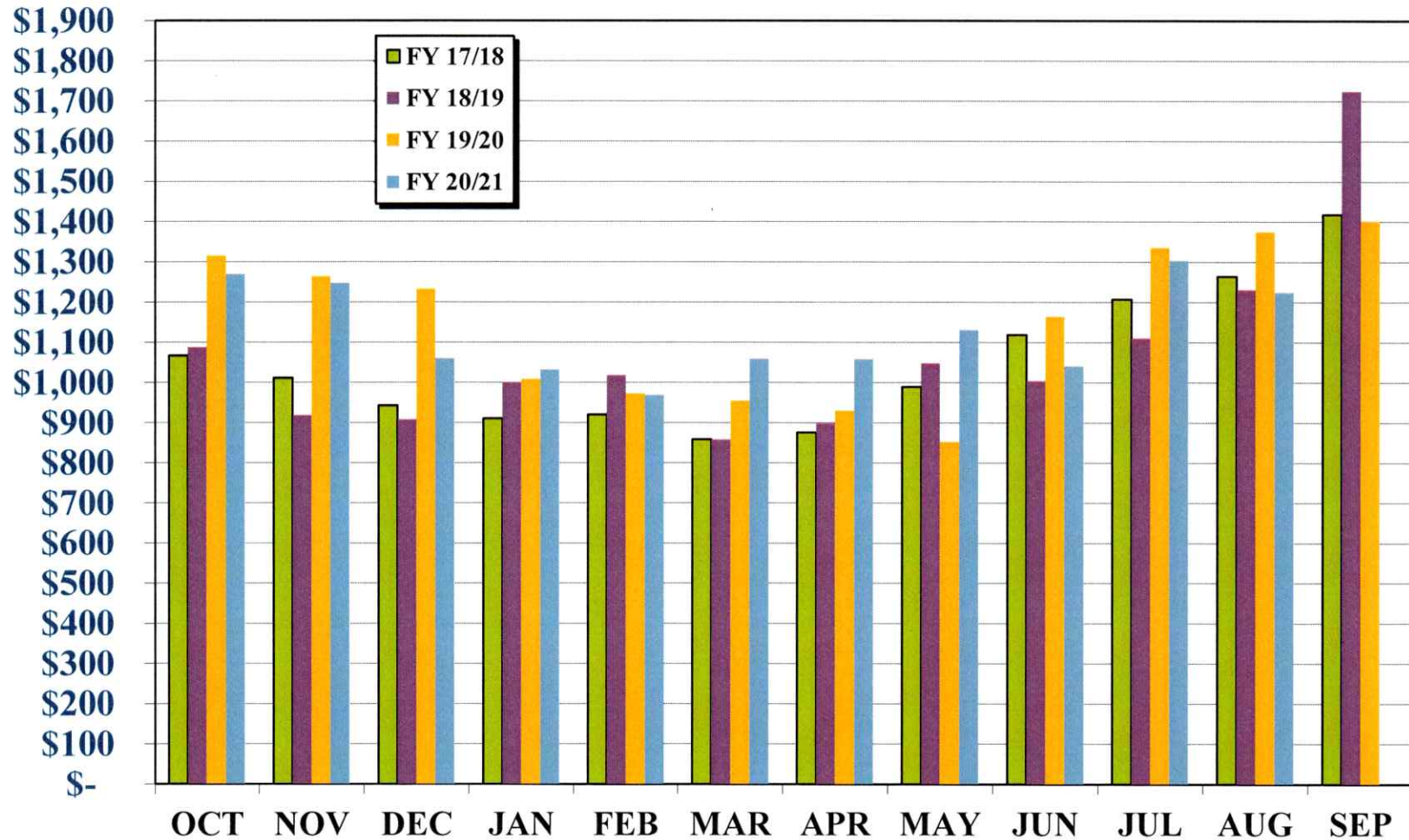




# CITY OF MANSFIELD

## UTILITY FUND - SEWER SERVICE

(000's)

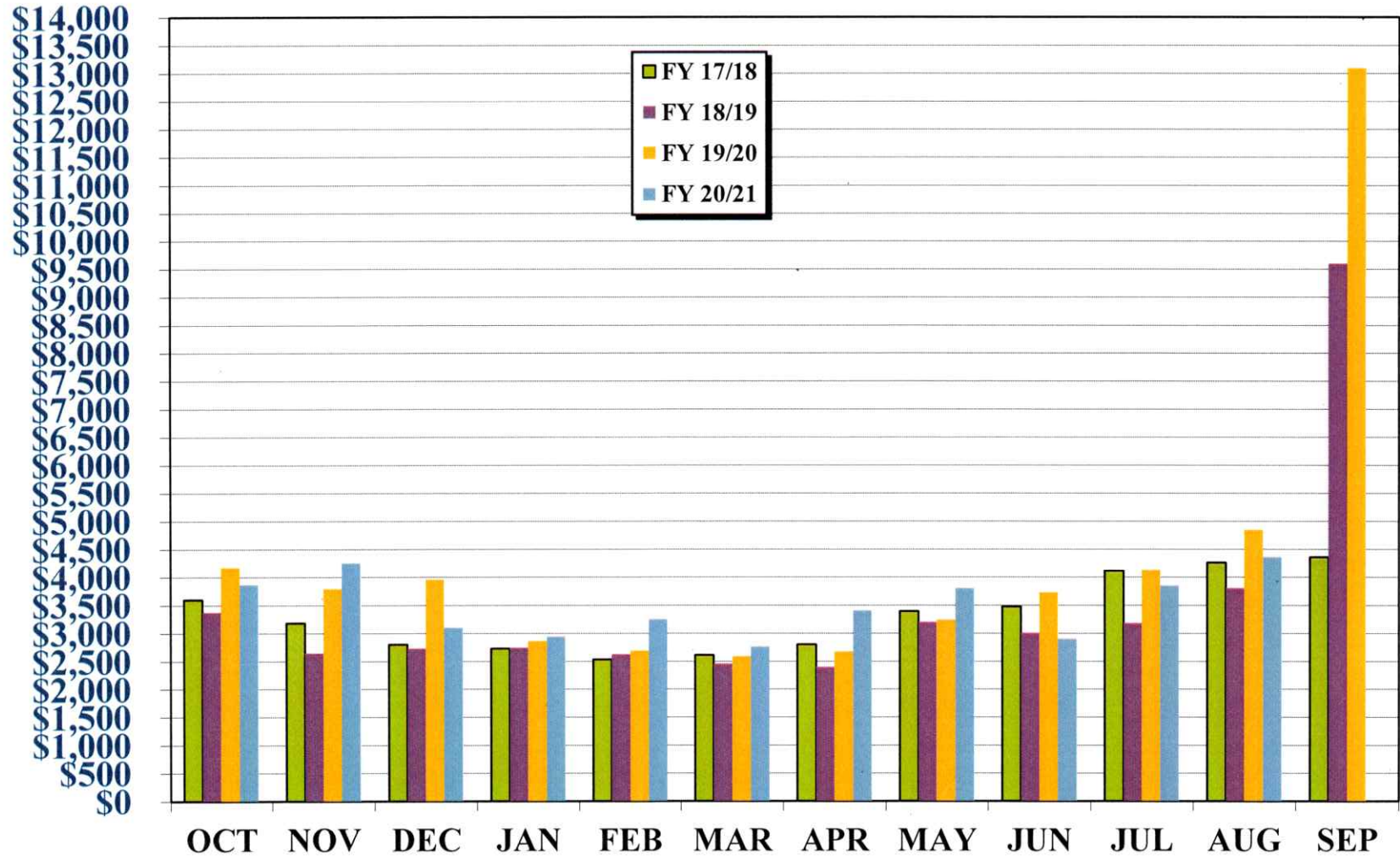




# CITY OF MANSFIELD

## UTILITY FUND - TOTAL REVENUES

(000's)

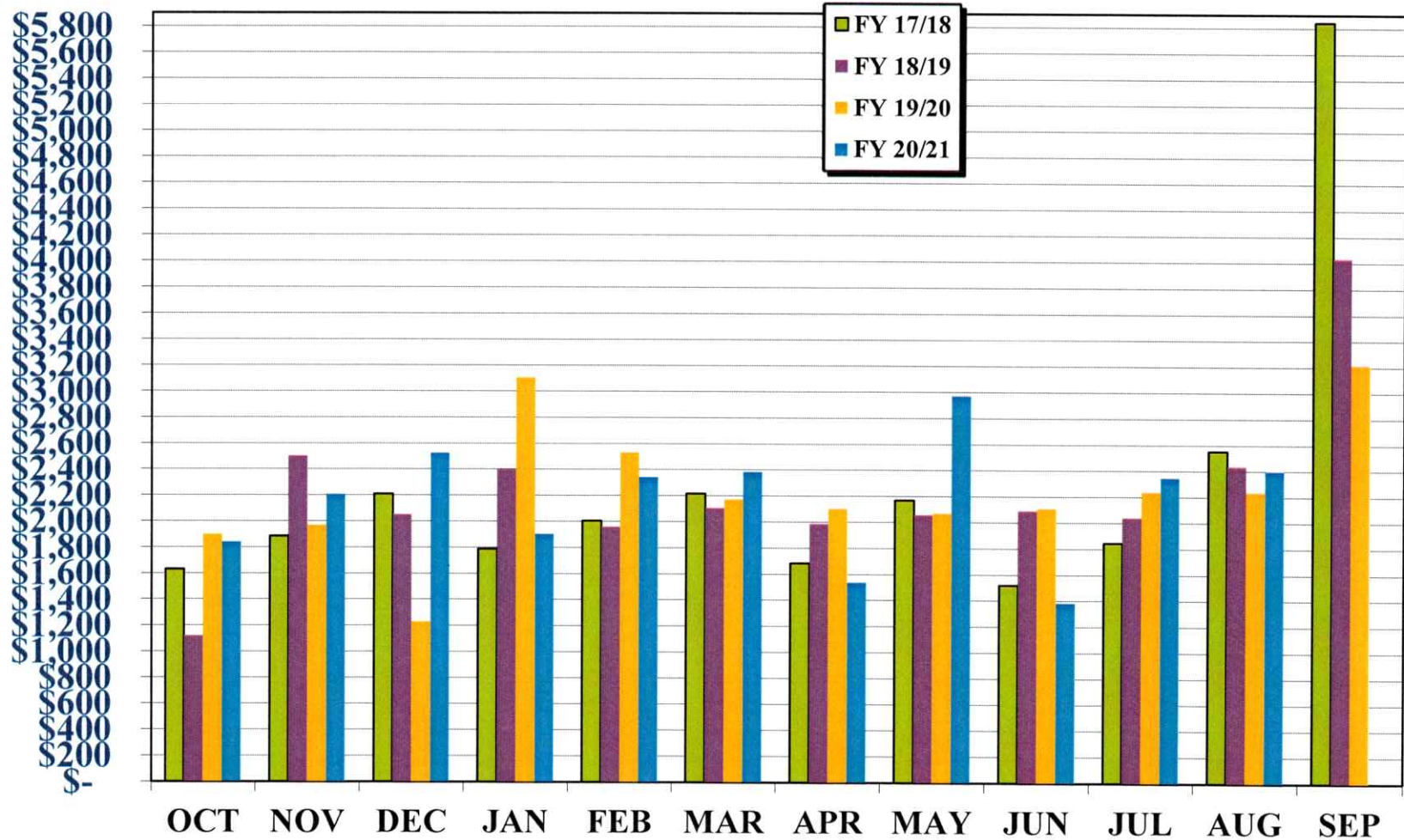






# CITY OF MANSFIELD

## UTILITY OPERATING EXPENDITURES



City of Mansfield, Texas

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

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	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ (0)	\$ -
Receivables:		
Accounts	0	4,391
Inventory	0	13,646
Restricted Assets:		
Cash And Investments	126,284	110,355
Fixed Assets (net of accumulated depreciation)	5,377,474	5,612,590
	<hr/>	<hr/>
Total Assets	5,503,758	5,740,982
	<hr/>	<hr/>
<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
	<hr/>	<hr/>
Total Deferred Outflows of Resources	1,429,830	2,245,301
	<hr/>	<hr/>
<u>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>	\$ 6,933,588	\$ 7,986,283
	<hr/>	<hr/>

City of Mansfield, Texas

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

	2021	2020
<u>LIABILITIES</u>		
Accounts Payable	\$ 51,879	\$ 2,299,226
Payable From Restricted Assets:		
Inmate Trust	25,655	-
General Obligation Debt Payable:		
Bonds Payable-Current	393,031	442,409
Accrued Interest	0	1,128
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	5,633,026	12,612,098
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred assumption changes	79,972	186,253
Deferred investment gains	404,575	-
Deferred loss on refunding	10,699	14,078
Total Deferred Inflows of Resources	495,246	200,331
<u>NET POSITION</u>		
Invested in Capital Assets (net of related debt)	5,050,025	5,220,330
Unreserved	(4,244,709)	(10,046,476)
Total Net Position	805,316	(4,826,146)
<u>TOTAL LIABILITIES, DEFERRED INFLOWS OF OF RESOURCES, AND NET POSITION</u>	\$ 6,933,588	\$ 7,986,283

City of Mansfield, Texas

Comparative Combined Statement of Activities - Law Enforcement Complex  
For the Month and Eleven Months Ended August 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	\$ -	\$ -	\$ -	\$ 5,317,955
Salary Reimbursement	-	1,609	-	89,211
Miscellaneous	-	-	-	25,932
Transportation	-	-	-	3,128
Commissary Sales	-	82	-	299,734
Telephone Commission	-	289	-	208,488
Total Operating Revenues	-	1,980	-	5,944,448
OPERATING EXPENSES:				
Administration	-	12,626	84	286,497
Operations	-	313,976	-	6,031,094
Support	-	22,269	0	592,832
Food Service	-	4,243	-	338,527
Medical Service	-	9,122	-	474,974
Commissary	-	1,489	-	320,028
Depreciation	19,378	20,024	215,738	218,051
Total Operating Expenses	19,378	383,749	215,822	8,262,003
OPERATING INCOME (LOSS)	(19,378)	(381,769)	(215,822)	(2,317,555)
NON OPERATING REVENUES (EXPENSES)				
Interest Revenue	-	-	-	2
Other Income	-	-	3,805	1,006
Other Expenses	-	(26,762)	(10,638)	(294,384)
Gain/(loss) on sale of assets	-	-	-	-
Amortization	1,378	-	1,378	-
Interest And Fiscal Charges	-	(1,128)	(11,281)	(13,367)
Net Nonoperating Revenues (Expenses)	1,378	(27,890)	(16,736)	(306,743)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(18,000)	(409,659)	(232,558)	(2,624,298)
OPERATING TRANSFERS:				
Transfer In (Out)	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	(18,000)	(409,659)	(232,558)	(2,624,298)
NET POSITION, BEGINNING	823,316	(4,416,487)	1,037,874	(2,201,848)
NET POSITION, ENDING	\$ 805,316	\$ (4,826,146)	\$ 805,316	\$ (4,826,146)

City of Mansfield, Texas

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

	2021	2020
<u>ASSETS</u>		
Cash And Investments	\$ 5,045,980	\$ 4,606,304
Accounts Receivable	296,888	379,969
Restricted Assets:		
Cash and Investments	27,727	32,339
Fixed Assets (Net of accumulated depreciation)	8,646,739	8,363,801
Total Assets	14,017,334	13,382,413
<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	71,480	119,133
Total deferred outflows of resources	263,090	322,724
Total Assets and Deferred Outflows of Resources	\$ 14,280,424	\$ 13,705,137
<u>LIABILITIES</u>		
Accounts Payable	\$ 6,726	\$ 1,649
Accrued Liabilities	57,335	44,411
Retainage Payable	6,634	14,565
Bond Payable	1,875,000	2,315,000
Accrued Interest Payable	5,559	6,646
Unamortized Discounts on Bonds	(14,363)	(22,305)
Unamortized Premiums on Bonds	16,662	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	2,623,318	3,032,028
<u>DEFERRED INFLOWS OF RESOURCES</u>		
Deferred assumption changes	16,628	7,928
Deferred investment gains	49,875	-
Total deferred inflows of resources	66,503	7,928
<u>NET POSITION</u>		
Invested in Capital Assets (net of related debt)	6,362,588	6,123,965
Reserved for Debt Service	33,287	6,646
Unrestricted	5,194,728	4,534,570
Total Net Position	11,590,603	10,665,181
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 14,280,424	\$ 13,705,137

City of Mansfield, Texas

Comparative Combined Statement of Activities - Drainage Utility Fund  
For the Month and Eleven Months Ended August 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	216,886	222,724	2,472,902	2,439,459
Total Operating Revenues	216,886	222,724	2,472,902	2,439,459
OPERATING EXPENSES:				
Administration	126,708	170,601	891,365	792,038
General Maintenance	37,021	42,493	345,846	227,602
Depreciation	17,705	15,374	176,411	165,543
Total Operating Expenses	181,434	228,468	1,413,622	1,185,183
OPERATING INCOME (LOSS)	35,452	(5,744)	1,059,280	1,254,276
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	8	139	367	8,576
Other Income	-	-	7,849	1,955
Amortization	(21,324)	-	(21,324)	-
Interest and fiscal charges	(5,559)	(6,646)	(77,209)	(92,729)
Net Nonoperating Revenue	(26,875)	(6,507)	(90,317)	(82,198)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	8,577	(12,251)	968,963	1,172,078
OPERATING TRANSFERS				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Net Operating Transfers	-	-	-	-
CHANGE IN NET POSITION	8,577	(12,251)	968,963	1,172,078
NET POSITION, BEGINNING	11,582,026	10,677,432	10,621,640	9,493,103
NET POSITION, ENDING	\$ 11,590,603	\$ 10,665,181	\$ 11,590,603	\$ 10,665,181

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	1,098,393.80	1,321,550.60	223,156.80	20.32%
JULY	1,426,836.55	1,612,932.81	186,096.26	13.04%
AUGUST	1,098,628.81	1,381,852.07	283,223.26	25.78%
SEPTEMBER				
YTD TOTAL	12,499,449.18	14,655,555.75	2,156,106.57	17.25%
BUDGET		13,462,618.00	517,792.52	
OVER/(UNDER) BUDGET		1,192,937.75	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	549,196.90	660,775.30	111,578.40	20.32%
JULY	713,418.28	806,466.40	93,048.12	13.04%
AUGUST	549,314.41	690,926.03	141,611.62	25.78%
SEPTEMBER				
YTD TOTAL	6,249,724.59	7,327,777.87	1,078,053.28	17.25%

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	549,196.90	660,775.30	111,578.40	20.32%
JULY	713,418.27	806,466.41	93,048.14	13.04%
AUGUST	549,314.41	690,926.04	141,611.63	25.78%
SEPTEMBER				
YTD TOTAL	6,249,724.56	7,327,777.90	1,078,053.34	17.25%

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	2,196,787.60	2,643,101.19	446,313.59	20.32%
JULY	2,853,673.10	3,225,865.62	372,192.52	13.04%
AUGUST	2,197,257.63	2,763,704.14	566,446.51	25.78%
SEPTEMBER				
YTD TOTAL	24,998,898.33	29,311,111.49	4,312,213.16	17.25%
BUDGET		26,925,236.00		
OVER/(UNDER) BUDGET		2,385,875.49		

## 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 August 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 8/31/2021

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
<b>AIM Invesco</b>												
AIM Invesco MM	AIM	9/30/1999	0.240	468,085.80	468,085.80	468,085.80	468,085.80	N/A	1		0.64	15 - Street Construction
<b>Sub Total / Average AIM Invesco</b>			<b>0.240</b>	<b>468,085.80</b>	<b>468,085.80</b>	<b>468,085.80</b>	<b>468,085.80</b>		<b>1</b>	<b>0.00</b>	<b>0.64</b>	
<b>CLASS</b>												
CLASS LGIP	CLASS	5/27/2021	0.051	3,258,233.23	3,258,233.23	3,258,233.23	3,258,233.23	N/A	1		4.44	110 - ARPA
<b>Sub Total / Average CLASS</b>			<b>0.051</b>	<b>3,258,233.23</b>	<b>3,258,233.23</b>	<b>3,258,233.23</b>	<b>3,258,233.23</b>		<b>1</b>	<b>0.00</b>	<b>4.44</b>	
<b>Nations Funds</b>												
Nations Funds MM	MF0008	10/25/1999	0.025	4,873,998.64	4,873,998.64	4,873,998.64	4,873,998.64	N/A	1		6.65	25 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	0.025	3,362,106.30	3,362,106.30	3,362,106.30	3,362,106.30	N/A	1		4.59	15 - Street Construction
Nations Funds MM	MF0008	10/25/1999	0.025	4,168,973.06	4,168,973.06	4,168,973.06	4,168,973.06	N/A	1		5.69	01 - General Fund
Nations Funds MM	MF0008	10/25/1999	0.025	152,206.25	152,206.25	152,206.25	152,206.25	N/A	1		0.21	39 - Economic Development
Nations Funds MM	MF0008	10/25/1999	0.025	1,457,547.19	1,457,547.19	1,457,547.19	1,457,547.19	N/A	1		1.99	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	0.025	26,601.77	26,601.77	26,601.77	26,601.77	N/A	1		0.04	06 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	0.025	445,597.42	445,597.42	445,597.42	445,597.42	N/A	1		0.61	10 - Debt Services
Nations Funds MM	MF0008	10/25/1999	0.025	606,829.83	606,829.83	606,829.83	606,829.83	N/A	1		0.83	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	0.025	2,292,392.98	2,292,392.98	2,292,392.98	2,292,392.98	N/A	1		3.13	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	4/11/2012	0.025	3,009,392.90	3,009,392.90	3,009,392.90	3,009,392.90	N/A	1		4.10	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	8/1/2016	0.025	1,616,090.11	1,616,090.11	1,616,090.11	1,616,090.11	N/A	1		2.20	309 - Library Expansion
Nations Funds MM	MF0008	8/1/2016	0.025	1,542,392.21	1,542,392.21	1,542,392.21	1,542,392.21	N/A	1		2.10	86 - 2016 Streets Construction
Nations Funds MM	MF0008	12/1/2017	0.025	25,963.97	25,963.97	25,963.97	25,963.97	N/A	1		0.04	87 - 2017 Streets Construction
Nations Funds MM	MF0008	7/2/2018	0.025	1,600,239.49	1,600,239.49	1,600,239.49	1,600,239.49	N/A	1		2.18	873 - MEDC Construction
<b>Sub Total / Average Nations Funds</b>			<b>0.025</b>	<b>25,180,332.12</b>	<b>25,180,332.12</b>	<b>25,180,332.12</b>	<b>25,180,332.12</b>		<b>1</b>	<b>0.00</b>	<b>34.34</b>	
<b>TexStar</b>												
TexStar LGIP	TEXSTAR	11/2/2012	0.010	231,559.94	231,559.94	231,559.94	231,559.94	N/A	1		0.32	38 - MEDC I&S 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	0.010	11,277,932.52	11,277,932.52	11,277,932.52	11,277,932.52	N/A	1		15.38	25 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	0.010	79,596.71	79,596.71	79,596.71	79,596.71	N/A	1		0.11	16 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.010	1,956,293.20	1,956,293.20	1,956,293.20	1,956,293.20	N/A	1		2.67	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.010	8,500,788.82	8,500,788.82	8,500,788.82	8,500,788.82	N/A	1		11.59	01 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.010	832,960.83	832,960.83	832,960.83	832,960.83	N/A	1		1.14	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	0.010	7,300,906.13	7,300,906.13	7,300,906.13	7,300,906.13	N/A	1		9.96	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	11/2/2012	0.010	1,484,126.04	1,484,126.04	1,484,126.04	1,484,126.04	N/A	1		2.02	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	0.010	53,847.85	53,847.85	53,847.85	53,847.85	N/A	1		0.07	10 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	0.010	1,063,490.62	1,063,490.62	1,063,490.62	1,063,490.62	N/A	1		1.45	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	0.010	997,041.82	997,041.82	997,041.82	997,041.82	N/A	1		1.36	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.010	2,442,044.79	2,442,044.79	2,442,044.79	2,442,044.79	N/A	1		3.33	23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	0.010	1,516,191.54	1,516,191.54	1,516,191.54	1,516,191.54	N/A	1		2.07	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	1/8/2014	0.010	4,837.57	4,837.57	4,837.57	4,837.57	N/A	1		0.01	22 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/30/2014	0.010	583,228.12	583,228.12	583,228.12	583,228.12	N/A	1		0.80	08 - Hotel
TexStar LGIP	TEXSTAR	8/31/2016	0.010	972,177.71	972,177.71	972,177.71	972,177.71	N/A	1		1.33	86 - 2016 Streets Construction
TexStar LGIP	TEXSTAR	12/31/2017	0.010	3,436,148.66	3,436,148.66	3,436,148.66	3,436,148.66	N/A	1		4.69	87 - 2017 Streets Construction
TexStar LGIP	TEXSTAR	7/31/2018	0.010	1,688,382.68	1,688,382.68	1,688,382.68	1,688,382.68	N/A	1		2.30	873 - MEDC Construction
Sub Total / Average TexStar			0.010	44,421,555.55	44,421,555.55	44,421,555.55	44,421,555.55		1	0.00	60.58	
Total / Average			0.018	73,328,206.70	73,328,206.70	73,328,206.70	73,328,206.70		1	0.00	100	

City of Mansfield  
 Portfolio Holdings  
 Tracker Portfolio Set Up - by Portfolio (Fund)  
 Report Format: By Transaction  
 Group By: Portfolio Name  
 Average By: Face Amount / Shares  
 Portfolio / Report Group: All Portfolios  
 As of 8/31/2021

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
<b>01 - General Fund</b>												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	4,168,973.06	4,168,973.06	4,168,973.06	4,168,973.06	N/A	1		5.69
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	8,500,788.82	8,500,788.82	8,500,788.82	8,500,788.82	N/A	1		11.59
<b>Sub Total / Average 01 - General Fund</b>				<b>0.015</b>	<b>12,669,761.88</b>	<b>12,669,761.88</b>	<b>12,669,761.88</b>	<b>12,669,761.88</b>		<b>1</b>	<b>0.00</b>	<b>17.28</b>
<b>06 - Tree Mitigation</b>												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	26,601.77	26,601.77	26,601.77	26,601.77	N/A	1		0.04
<b>Sub Total / Average 06 - Tree Mitigation</b>				<b>0.025</b>	<b>26,601.77</b>	<b>26,601.77</b>	<b>26,601.77</b>	<b>26,601.77</b>		<b>1</b>	<b>0.00</b>	<b>0.04</b>
<b>08 - Hotel</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	0.010	583,228.12	583,228.12	583,228.12	583,228.12	N/A	1		0.80
<b>Sub Total / Average 08 - Hotel</b>				<b>0.010</b>	<b>583,228.12</b>	<b>583,228.12</b>	<b>583,228.12</b>	<b>583,228.12</b>		<b>1</b>	<b>0.00</b>	<b>0.80</b>
<b>10 - Debt Services</b>												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	445,597.42	445,597.42	445,597.42	445,597.42	N/A	1		0.61
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	53,847.85	53,847.85	53,847.85	53,847.85	N/A	1		0.07
<b>Sub Total / Average 10 - Debt Services</b>				<b>0.023</b>	<b>499,445.27</b>	<b>499,445.27</b>	<b>499,445.27</b>	<b>499,445.27</b>		<b>1</b>	<b>0.00</b>	<b>0.68</b>
<b>110 - ARPA</b>												
CLASS LGIP	CLASS	Local Government Investment Pool	5/27/2021	0.051	3,258,233.23	3,258,233.23	3,258,233.23	3,258,233.23	N/A	1		4.44
<b>Sub Total / Average 110 - ARPA</b>				<b>0.051</b>	<b>3,258,233.23</b>	<b>3,258,233.23</b>	<b>3,258,233.23</b>	<b>3,258,233.23</b>		<b>1</b>	<b>0.00</b>	<b>4.44</b>
<b>15 - Street Construction</b>												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.240	468,085.80	468,085.80	468,085.80	468,085.80	N/A	1		0.64
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	3,362,106.30	3,362,106.30	3,362,106.30	3,362,106.30	N/A	1		4.59
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	1,956,293.20	1,956,293.20	1,956,293.20	1,956,293.20	N/A	1		2.67
<b>Sub Total / Average 15 - Street Construction</b>				<b>0.037</b>	<b>5,786,485.30</b>	<b>5,786,485.30</b>	<b>5,786,485.30</b>	<b>5,786,485.30</b>		<b>1</b>	<b>0.00</b>	<b>7.89</b>
<b>16 - Building Construction</b>												

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	79,596.71	79,596.71	79,596.71	79,596.71	N/A	1		0.11
<b>Sub Total / Average 16 - Building Construction</b>				<b>0.010</b>	<b>79,596.71</b>	<b>79,596.71</b>	<b>79,596.71</b>	<b>79,596.71</b>		<b>1</b>	<b>0.00</b>	<b>0.11</b>
<b>19 - Drainage Utility Fund</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	997,041.82	997,041.82	997,041.82	997,041.82	N/A	1		1.36
<b>Sub Total / Average 19 - Drainage Utility Fund</b>				<b>0.010</b>	<b>997,041.82</b>	<b>997,041.82</b>	<b>997,041.82</b>	<b>997,041.82</b>		<b>1</b>	<b>0.00</b>	<b>1.36</b>
<b>22 - Equipment Replacement</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.010	4,837.57	4,837.57	4,837.57	4,837.57	N/A	1		0.01
<b>Sub Total / Average 22 - Equipment Replacement</b>				<b>0.010</b>	<b>4,837.57</b>	<b>4,837.57</b>	<b>4,837.57</b>	<b>4,837.57</b>		<b>1</b>	<b>0.00</b>	<b>0.01</b>
<b>23 - Mansfield Parks 1/2 Sales Tax</b>												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	2,292,392.98	2,292,392.98	2,292,392.98	2,292,392.98	N/A	1		3.13
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	2,442,044.79	2,442,044.79	2,442,044.79	2,442,044.79	N/A	1		3.33
<b>Sub Total / Average 23 - Mansfield Parks 1/2 Sales Tax</b>				<b>0.017</b>	<b>4,734,437.77</b>	<b>4,734,437.77</b>	<b>4,734,437.77</b>	<b>4,734,437.77</b>		<b>1</b>	<b>0.00</b>	<b>6.46</b>
<b>24 - Mansfield Parks Land Dedication</b>												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	606,829.83	606,829.83	606,829.83	606,829.83	N/A	1		0.83
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	1,063,490.62	1,063,490.62	1,063,490.62	1,063,490.62	N/A	1		1.45
<b>Sub Total / Average 24 - Mansfield Parks Land Dedication</b>				<b>0.015</b>	<b>1,670,320.45</b>	<b>1,670,320.45</b>	<b>1,670,320.45</b>	<b>1,670,320.45</b>		<b>1</b>	<b>0.00</b>	<b>2.28</b>
<b>25 - Water &amp; Sewer</b>												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	4,873,998.64	4,873,998.64	4,873,998.64	4,873,998.64	N/A	1		6.65
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	11,277,932.52	11,277,932.52	11,277,932.52	11,277,932.52	N/A	1		15.38
<b>Sub Total / Average 25 - Water &amp; Sewer</b>				<b>0.015</b>	<b>16,151,931.16</b>	<b>16,151,931.16</b>	<b>16,151,931.16</b>	<b>16,151,931.16</b>		<b>1</b>	<b>0.00</b>	<b>22.03</b>
<b>27 - Revenue Bond Reserve</b>												
Nations Funds MM	MF0008	Money Market	4/11/2012	0.025	3,009,392.90	3,009,392.90	3,009,392.90	3,009,392.90	N/A	1		4.10
<b>Sub Total / Average 27 - Revenue Bond Reserve</b>				<b>0.025</b>	<b>3,009,392.90</b>	<b>3,009,392.90</b>	<b>3,009,392.90</b>	<b>3,009,392.90</b>		<b>1</b>	<b>0.00</b>	<b>4.10</b>
<b>28 - Utility Construction Fund 28</b>												

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	1,457,547.19	1,457,547.19	1,457,547.19	1,457,547.19	N/A	1		1.99
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	7,300,906.13	7,300,906.13	7,300,906.13	7,300,906.13	N/A	1		9.96
<b>Sub Total / Average 28 - Utility Construction Fund 28</b>				<b>0.012</b>	<b>8,758,453.32</b>	<b>8,758,453.32</b>	<b>8,758,453.32</b>	<b>8,758,453.32</b>		<b>1</b>	<b>0.00</b>	<b>11.94</b>
<b>309 - Library Expansion</b>												
Nations Funds MM	MF0008	Money Market	8/1/2016	0.025	1,616,090.11	1,616,090.11	1,616,090.11	1,616,090.11	N/A	1		2.20
<b>Sub Total / Average 309 - Library Expansion</b>				<b>0.025</b>	<b>1,616,090.11</b>	<b>1,616,090.11</b>	<b>1,616,090.11</b>	<b>1,616,090.11</b>		<b>1</b>	<b>0.00</b>	<b>2.20</b>
<b>38 - MEDC I&amp;S Fund</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	231,559.94	231,559.94	231,559.94	231,559.94	N/A	1		0.32
<b>Sub Total / Average 38 - MEDC I&amp;S Fund</b>				<b>0.010</b>	<b>231,559.94</b>	<b>231,559.94</b>	<b>231,559.94</b>	<b>231,559.94</b>		<b>1</b>	<b>0.00</b>	<b>0.32</b>
<b>39 - Economic Development</b>												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.025	152,206.25	152,206.25	152,206.25	152,206.25	N/A	1		0.21
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	832,960.83	832,960.83	832,960.83	832,960.83	N/A	1		1.14
<b>Sub Total / Average 39 - Economic Development</b>				<b>0.012</b>	<b>985,167.08</b>	<b>985,167.08</b>	<b>985,167.08</b>	<b>985,167.08</b>		<b>1</b>	<b>0.00</b>	<b>1.34</b>
<b>50 - TIF</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	1,484,126.04	1,484,126.04	1,484,126.04	1,484,126.04	N/A	1		2.02
<b>Sub Total / Average 50 - TIF</b>				<b>0.010</b>	<b>1,484,126.04</b>	<b>1,484,126.04</b>	<b>1,484,126.04</b>	<b>1,484,126.04</b>		<b>1</b>	<b>0.00</b>	<b>2.02</b>
<b>81 - Street Construction 2012 Issue</b>												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.010	1,516,191.54	1,516,191.54	1,516,191.54	1,516,191.54	N/A	1		2.07
<b>Sub Total / Average 81 - Street Construction 2012 Issue</b>				<b>0.010</b>	<b>1,516,191.54</b>	<b>1,516,191.54</b>	<b>1,516,191.54</b>	<b>1,516,191.54</b>		<b>1</b>	<b>0.00</b>	<b>2.07</b>
<b>86 - 2016 Streets Construction</b>												
Nations Funds MM	MF0008	Money Market	8/1/2016	0.025	1,542,392.21	1,542,392.21	1,542,392.21	1,542,392.21	N/A	1		2.10
TexStar LGIP	TEXSTAR	Local Government Investment Pool	8/31/2016	0.010	972,177.71	972,177.71	972,177.71	972,177.71	N/A	1		1.33
<b>Sub Total / Average 86 - 2016 Streets Construction</b>				<b>0.019</b>	<b>2,514,569.92</b>	<b>2,514,569.92</b>	<b>2,514,569.92</b>	<b>2,514,569.92</b>		<b>1</b>	<b>0.00</b>	<b>3.43</b>
<b>87 - 2017 Streets Construction</b>												
Nations Funds MM	MF0008	Money Market	12/1/2017	0.025	25,963.97	25,963.97	25,963.97	25,963.97	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	3,436,148.66	3,436,148.66	3,436,148.66	3,436,148.66	N/A	1		4.69
<b>Sub Total / Average 87 - 2017 Streets Construction</b>				<b>0.010</b>	<b>3,462,112.63</b>	<b>3,462,112.63</b>	<b>3,462,112.63</b>	<b>3,462,112.63</b>		<b>1</b>	<b>0.00</b>	<b>4.72</b>
<b>873 - MEDC Construction</b>												
Nations Funds MM	MF0008	Money Market	7/2/2018	0.025	1,600,239.49	1,600,239.49	1,600,239.49	1,600,239.49	N/A	1		2.18
TexStar LGIP	TEXSTAR	Local Government Investment Pool	7/31/2018	0.010	1,688,382.68	1,688,382.68	1,688,382.68	1,688,382.68	N/A	1		2.30
<b>Sub Total / Average 873 - MEDC Construction</b>				<b>0.017</b>	<b>3,288,622.17</b>	<b>3,288,622.17</b>	<b>3,288,622.17</b>	<b>3,288,622.17</b>		<b>1</b>	<b>0.00</b>	<b>4.48</b>
<b>Total / Average</b>				<b>0.018</b>	<b>73,328,206.70</b>	<b>73,328,206.70</b>	<b>73,328,206.70</b>	<b>73,328,206.70</b>		<b>1</b>	<b>0.00</b>	<b>100</b>