



**CITY OF SANGER, TEXAS**  
**MONTHLY FINANCIAL AND INVESTMENT**  
**REPORT**  
**FOR THE MONTH ENDING APRIL 30, 2023**

PREPARED BY THE FINANCE DEPARTMENT

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# INTRODUCTION

This is the financial report for the period ending April 30, 2023. Revenues and expenditures reflect activity from October 1, 2022, through April 30, 2023, or fifty-eight percent (58%) of the fiscal year.

## GENERAL FUND

- The General Fund has collected 77.8% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 62.0% of the annual budget, which includes \$2.17M encumbered for the new fire truck and ambulance.
- All expenditure categories are within projections.

## ENTERPRISE FUND

- The Enterprise Fund has collected 48.5% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 51.8% of the annual budget.
- All expenditure categories are within projections.

## INTERNAL SERVICE FUND

- The Internal Service Fund has collected 50.6% of projected transfers from the General and Enterprise Funds.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 54.5% of the annual budget.
- All expenditure categories are within projections.

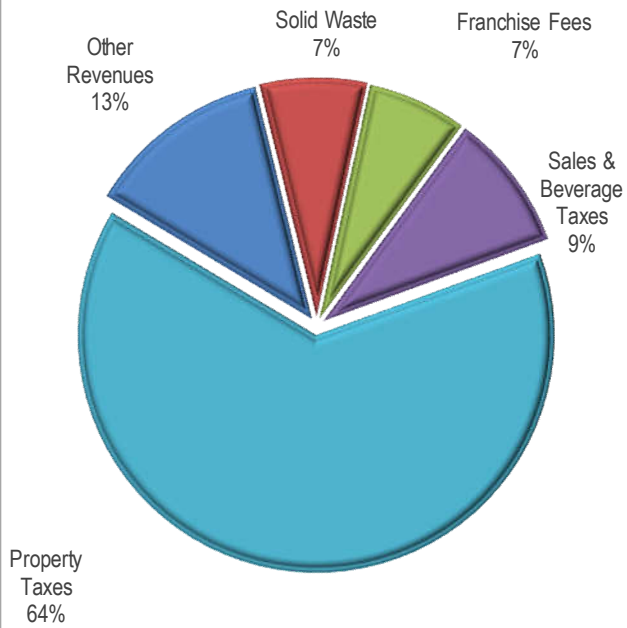
This unaudited report is designed for internal use and does not include all the funds and accounts in the City of Sanger's operations. For a complete report, refer to the City of Sanger Annual Financial Report, available at <https://www.sangertexas.org/177/Financial-Transparency>

# GENERAL FUND

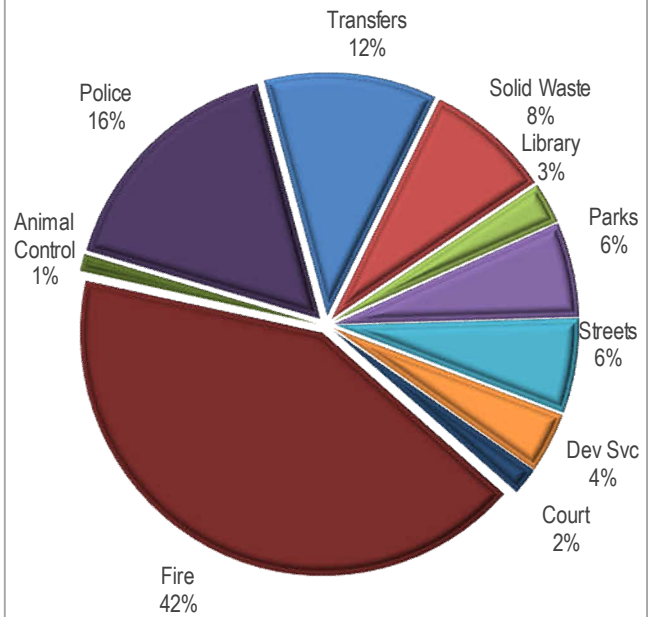
**CITY OF SANGER, TEXAS**  
**General Fund**  
**Revenue & Expense Report (Unaudited)**  
**April 30, 2023**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Property Taxes	\$ 6,088,455	\$ 6,114,855		100.4%	\$ (26,400)
Sales & Beverage Taxes	1,511,000	890,171		58.9%	620,829
Franchise Fees	1,009,895	639,562		63.3%	370,333
Solid Waste	1,262,000	683,482		54.2%	578,518
Licenses & Permits	363,500	222,475		61.2%	141,025
Fines & Forfeitures	155,755	81,782		52.5%	73,973
Department Revenues	574,431	621,119		108.1%	(46,688)
Interest	225,000	130,840		58.2%	94,160
Miscellaneous	122,500	51,718		42.2%	70,782
Transfers	152,428	91,372		0.0%	61,056
Use of Fund Balance	782,761	-		0.0%	782,761
<b>Total Revenues</b>	<b>\$ 12,247,725</b>	<b>\$ 9,527,376</b>		<b>77.8%</b>	<b>\$ 2,720,349</b>
<b>Expenditures</b>					
Police	\$ 2,468,439	\$ 1,137,101	\$ 99,060	50.1%	\$ 1,232,278
Animal Control	141,900	84,255	-	59.4%	57,645
Fire	3,598,446	1,074,930	2,103,470	88.3%	420,046
Municipal Court	262,490	137,822	(403)	52.4%	125,071
Development Services	783,500	328,789	(26,885)	38.5%	481,596
Streets	900,770	358,959	111,856	52.3%	429,955
Parks & Recreation	863,050	369,901	101,312	54.6%	391,837
Library	395,426	208,611	(773)	52.6%	187,588
Solid Waste	1,150,000	630,480	-	54.8%	519,520
Transfers	1,681,504	868,420	-	0.0%	813,084
<b>Total Expenditures</b>	<b>\$ 12,245,525</b>	<b>\$ 5,199,268</b>	<b>\$ 2,387,637</b>	<b>62.0%</b>	<b>\$ 4,658,620</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 2,200</b>	<b>\$ 4,328,108</b>	<b>\$ (2,387,637)</b>		<b>\$ (1,938,271)</b>
Fund Balance - October 1, 2022	13,046,973	13,046,973			
Fund Balance - April 30, 2023	\$ 13,049,173	\$ 17,375,081			

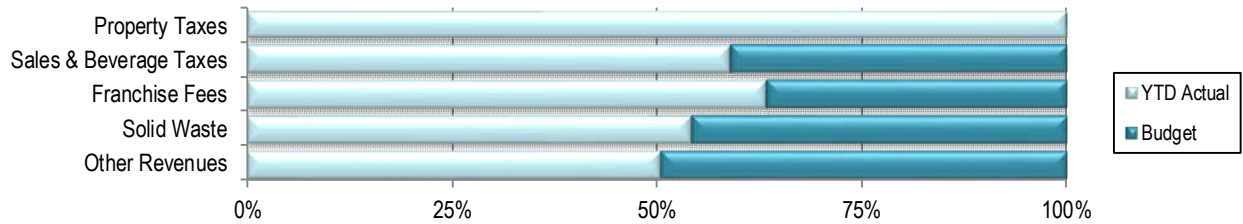
### General Fund Revenues



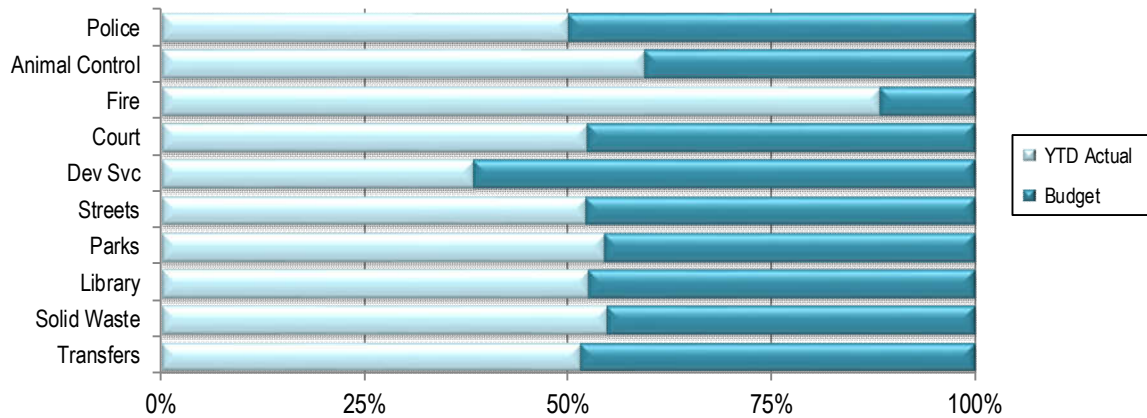
### General Fund Expenditures

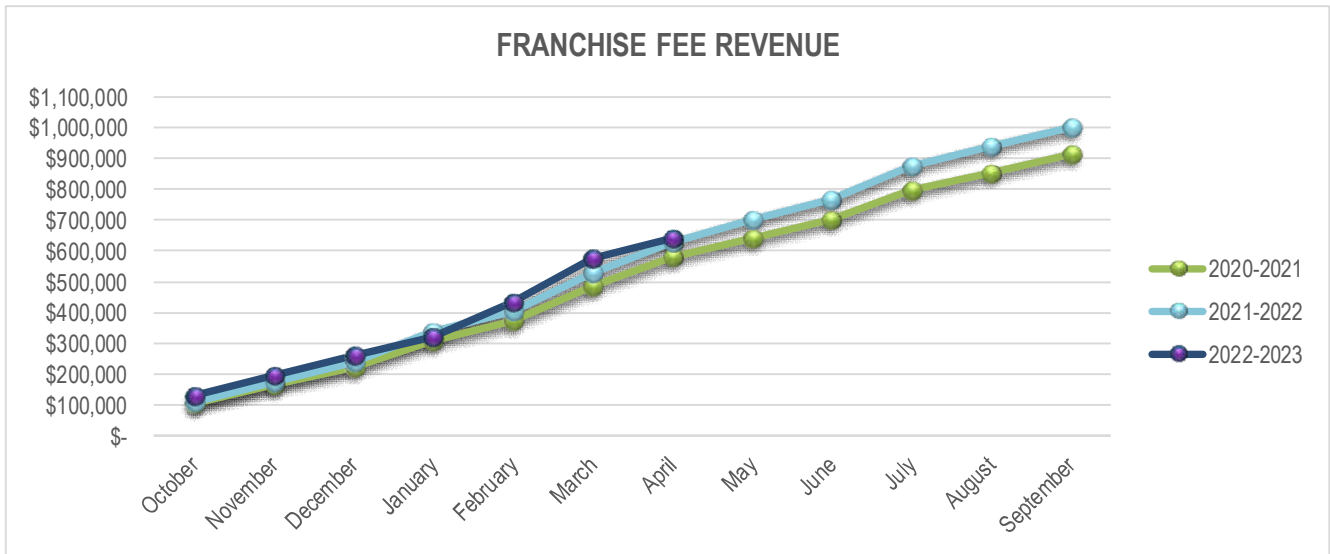
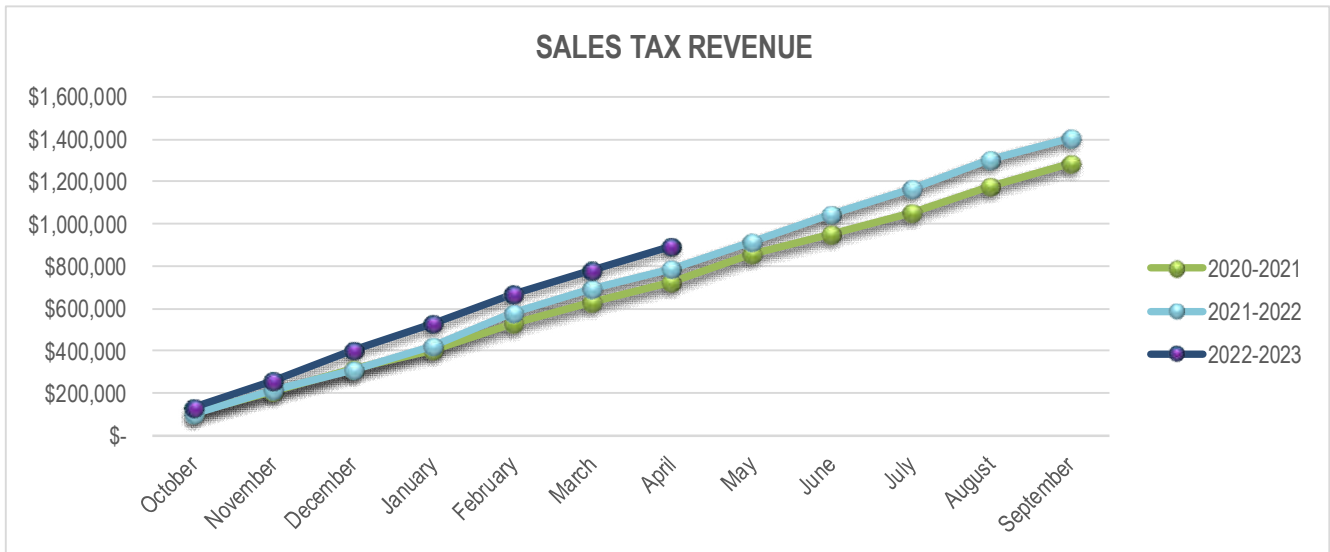
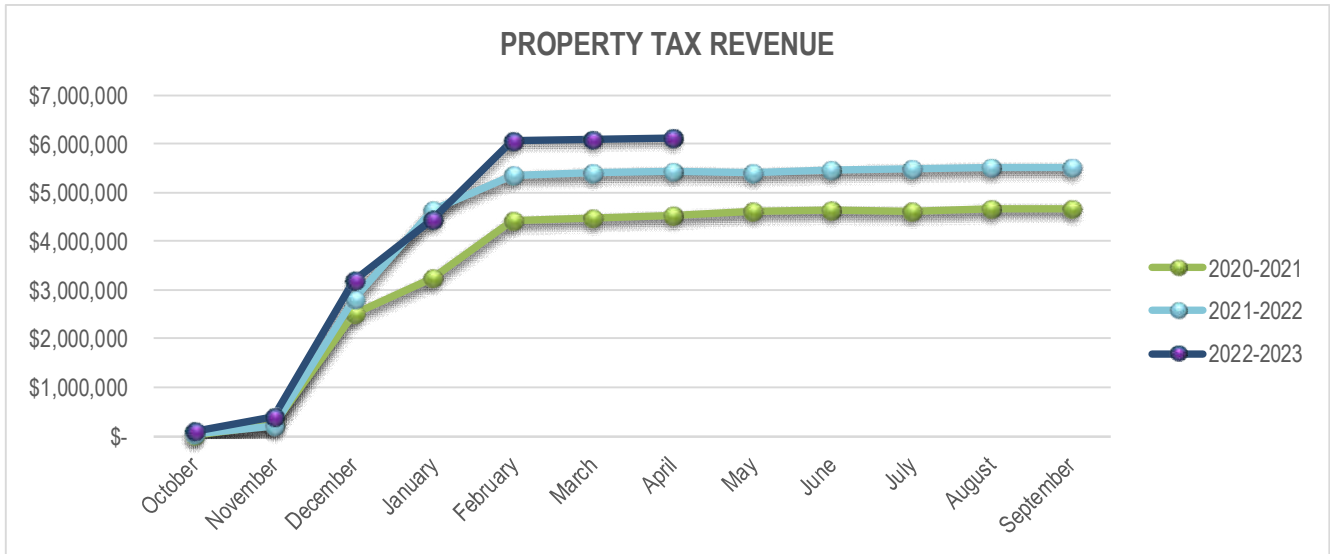


### General Fund Revenues: Actual to Budget



### General Fund Expenditures: Actual to Budget

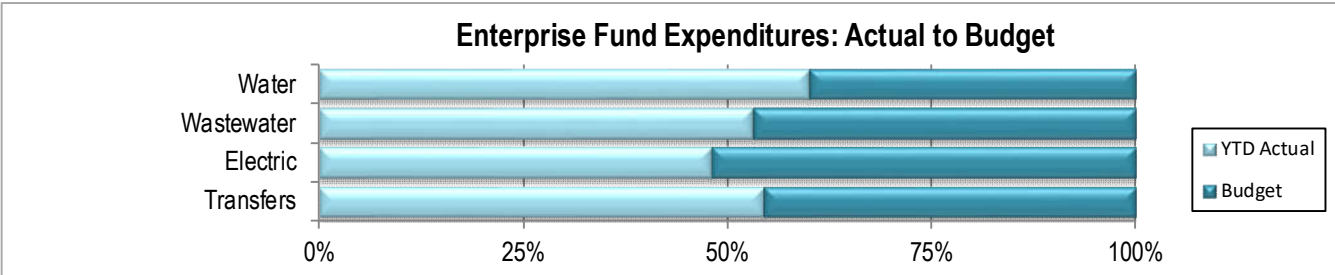
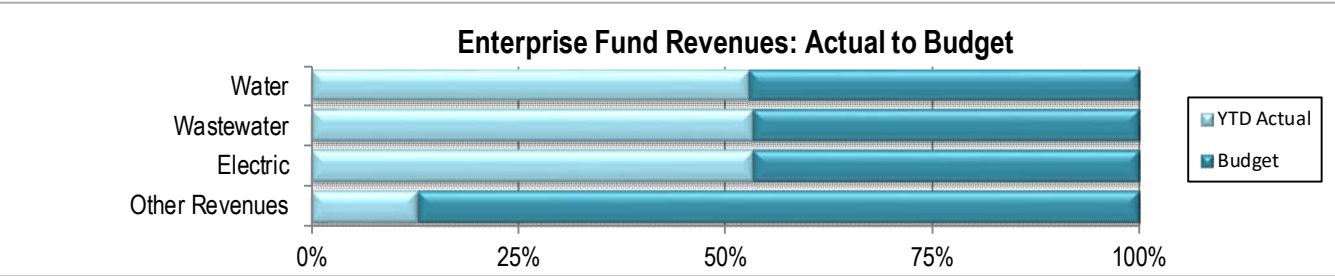
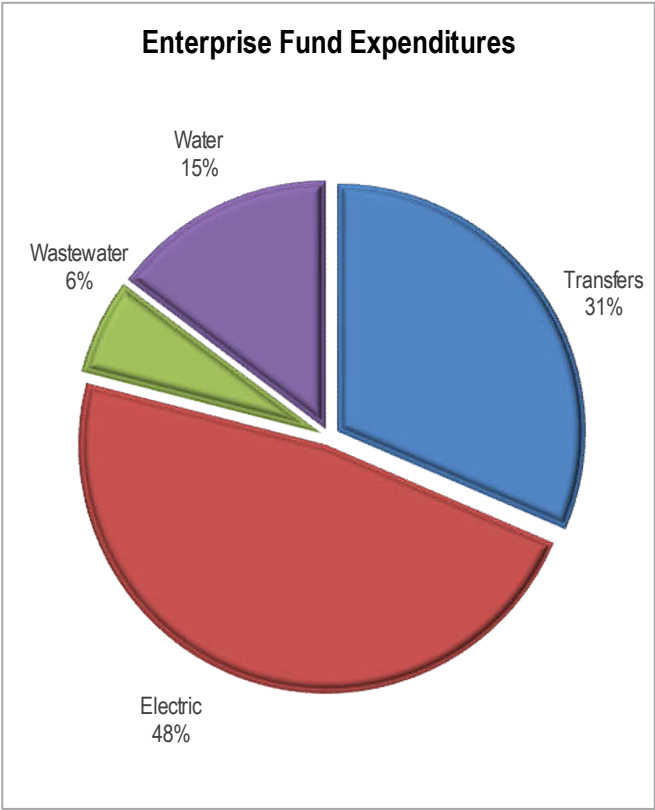
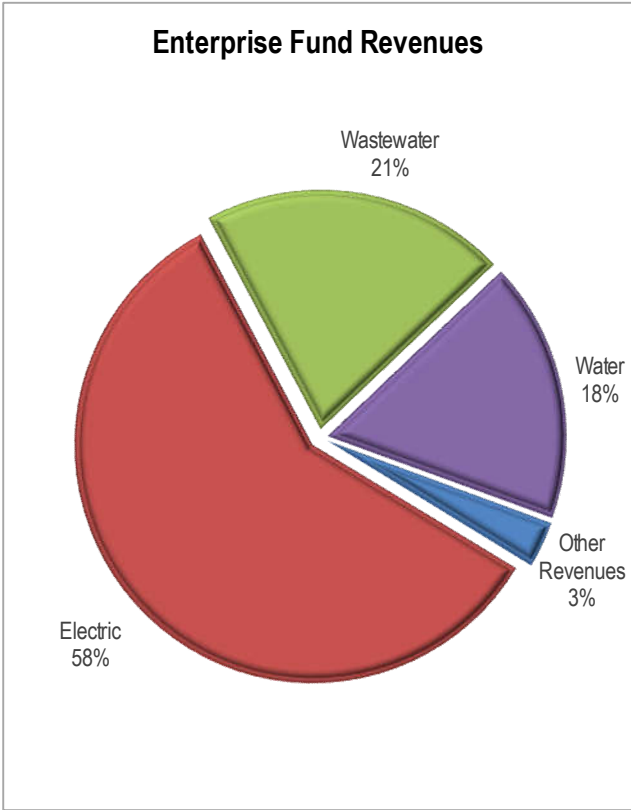




# ENTERPRISE FUND

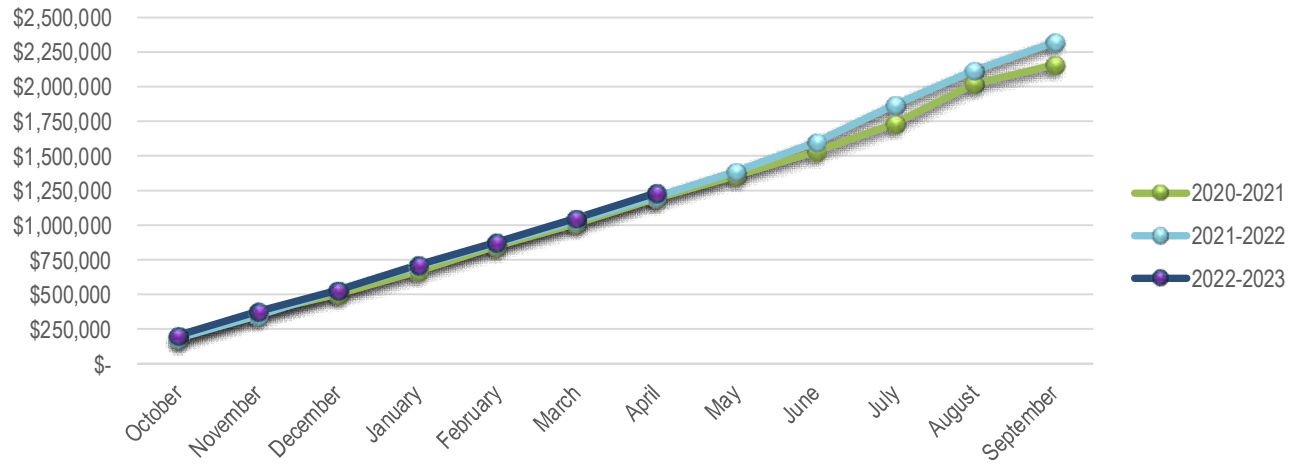
**CITY OF SANGER, TEXAS**  
**Enterprise Fund**  
**Revenue & Expense Report (Unaudited)**  
**April 30, 2023**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Water	\$ 2,334,878	\$ 1,234,451		52.9%	\$ 1,100,427
Wastewater	2,715,028	1,447,931		53.3%	1,267,097
Electric	7,692,500	4,097,024		53.3%	3,595,476
Penalties & Fees	200,000	96,282		48.1%	103,718
Interest	60,000	51,365		85.6%	8,635
Miscellaneous	119,000	69,401		58.3%	49,599
Use of Fund Balance	1,311,192	-		0	1,311,192
<b>Total Revenues</b>	<b>\$ 14,432,598</b>	<b>\$ 6,996,454</b>		<b>48.5%</b>	<b>\$ 7,436,144</b>
<b>Expenditures</b>					
Water	\$ 1,837,315	\$ 1,034,184	\$ 67,904	60.0%	735,227
Wastewater	883,212	461,270	8,060	53.1%	413,882
Electric	7,386,815	3,562,311	(5,663)	48.1%	3,830,167
Transfers	4,325,256	2,354,380	-	54.4%	1,970,876
<b>Total Expenditures</b>	<b>14,432,598</b>	<b>7,412,145</b>	<b>70,301</b>	<b>51.8%</b>	<b>6,950,152</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (415,691)</b>	<b>\$ (70,301)</b>		<b>\$ 485,992</b>
Fund Balance - October 1, 2022	18,567,858	18,567,858			
Fund Balance - April 30, 2023	\$ 18,567,858	\$ 18,152,167			

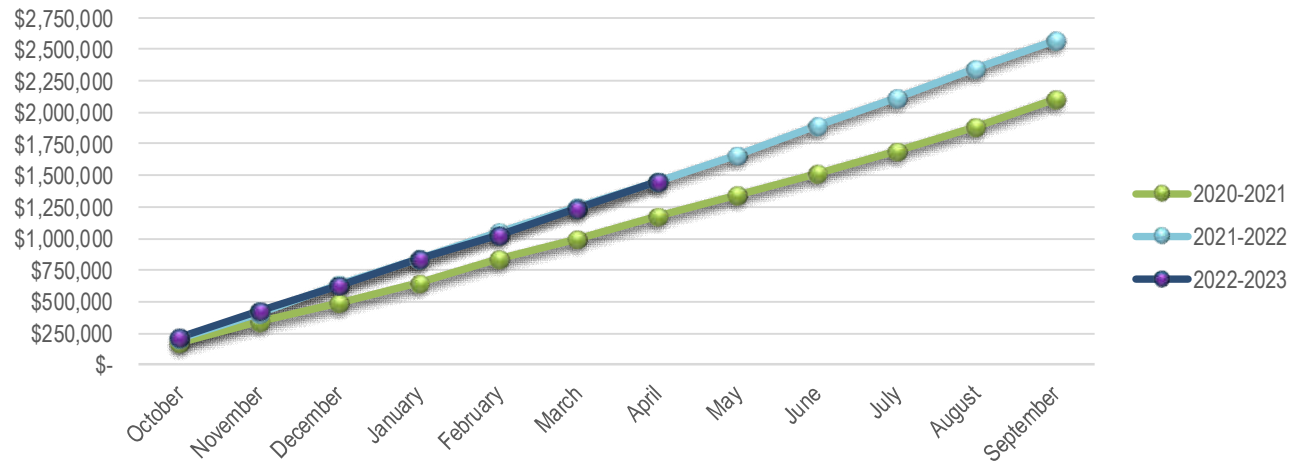




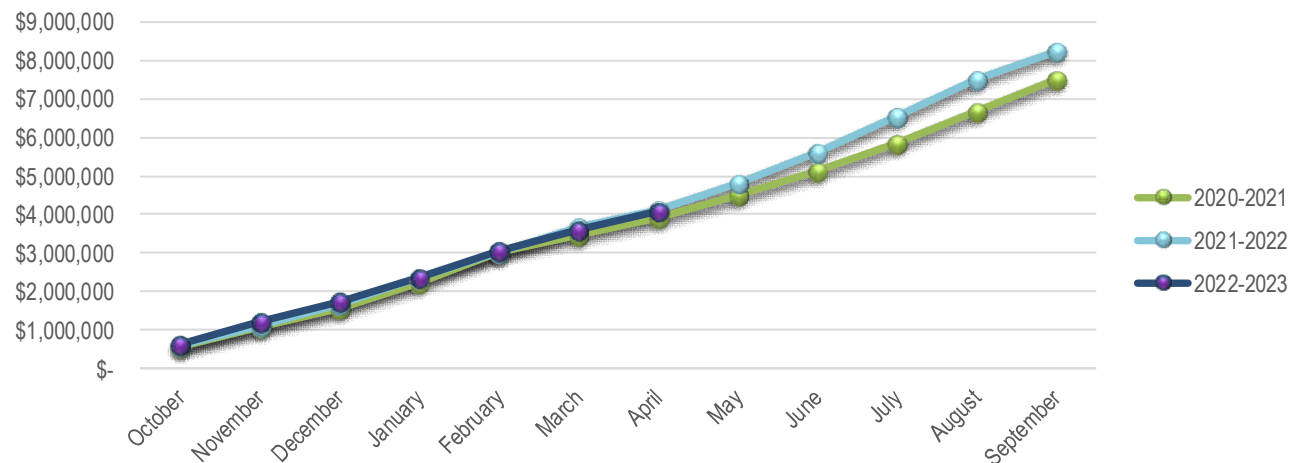
### WATER REVENUE



### WASTE WATER REVENUE



### ELECTRIC REVENUE

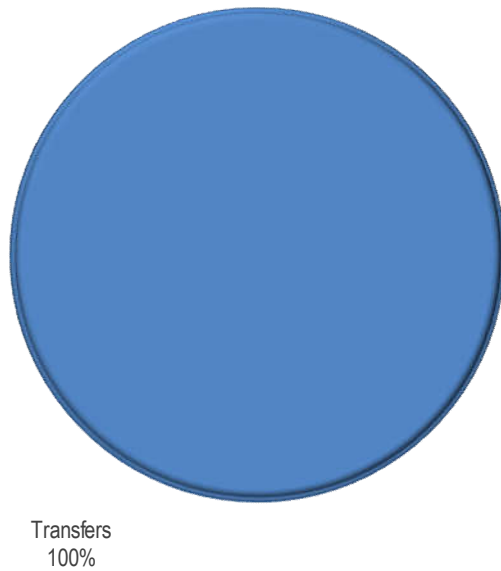


# INTERNAL SERVICE FUND

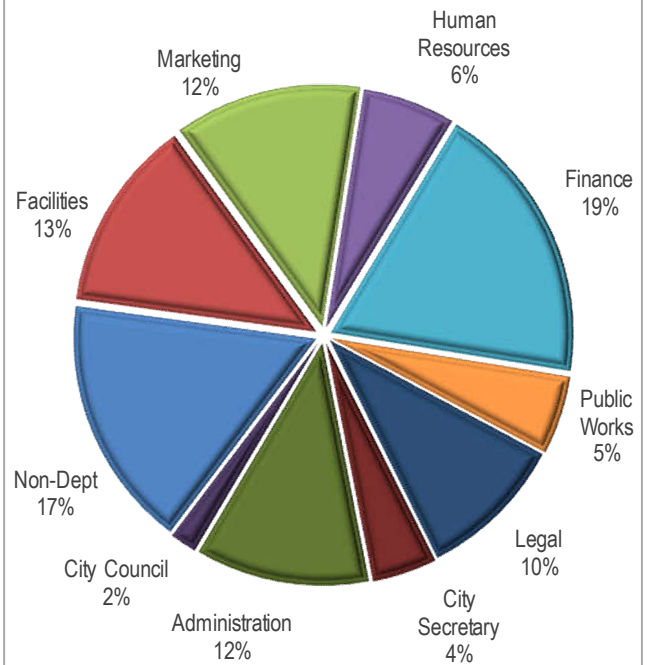
**CITY OF SANGER, TEXAS**  
**Internal Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**April 30, 2023**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Transfers	\$ 3,483,760	\$ 1,763,549		50.6%	1,720,211
<b>Total Revenues</b>	<b>3,483,760</b>	<b>1,763,549</b>		<b>50.6%</b>	<b>1,720,211</b>
<b>Operating Expenditures</b>					
City Council	\$ 60,800	\$ 28,911	\$ 4,864	55.6%	\$ 27,025
Administration	423,800	219,834	-	51.9%	203,966
City Secretary	171,600	81,362	-	47.4%	90,238
Legal	310,205	187,855	-	60.6%	122,350
Public Works	338,850	99,001	450	29.3%	239,399
Finance	717,000	359,703	(1,295)	50.0%	358,592
Human Resources	177,700	107,243	10,000	66.0%	60,457
Marketing	435,760	158,390	78,125	54.3%	199,245
Facilities	413,645	220,288	24,388	59.2%	168,969
Non-Departmental	434,400	300,962	19,868	73.9%	113,570
<b>Total Expenditures</b>	<b>3,483,760</b>	<b>1,763,549</b>	<b>136,400</b>	<b>54.5%</b>	<b>1,583,811</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (136,400)</b>		<b>\$ 136,400</b>
Fund Balance - October 1, 2022	-				
Fund Balance - April 30, 2023	\$ -				

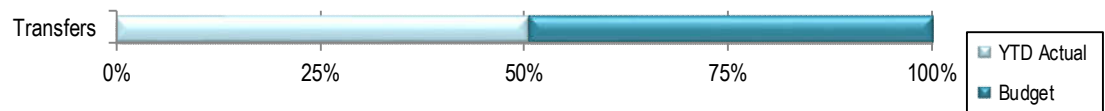
### Internal Service Fund Revenues



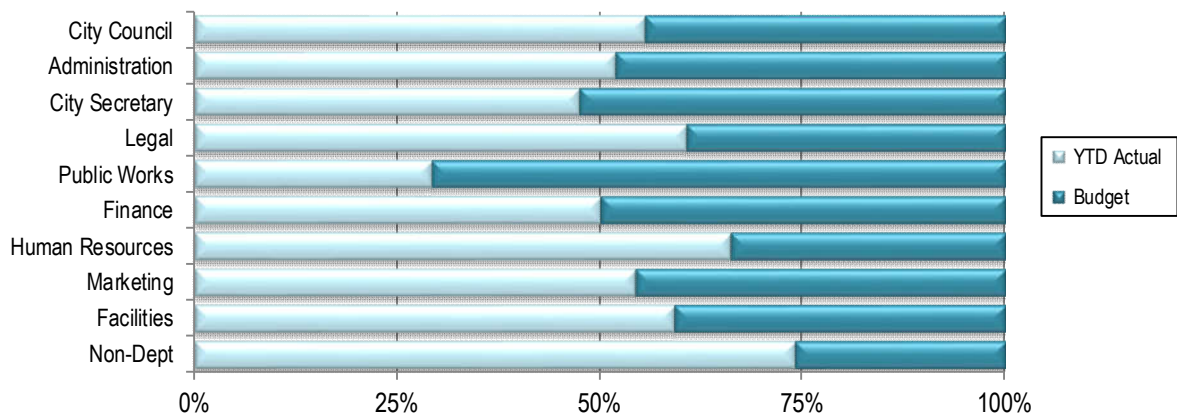
### Internal Service Fund Expenditures



### Internal Service Fund Revenues: Actual to Budget



### Internal Service Fund Expenditures: Actual to Budget

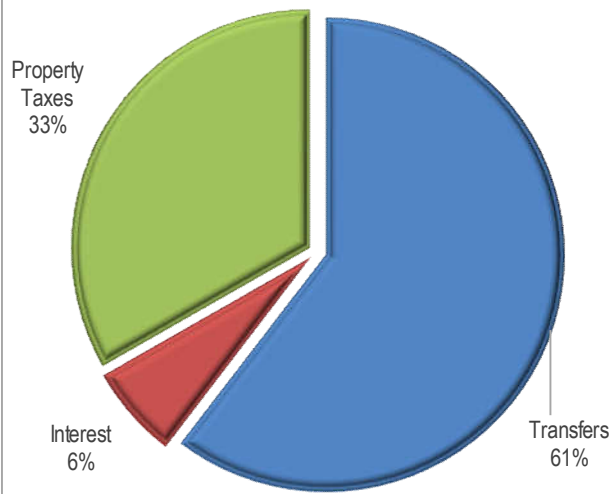


# DEBT SERVICE FUND

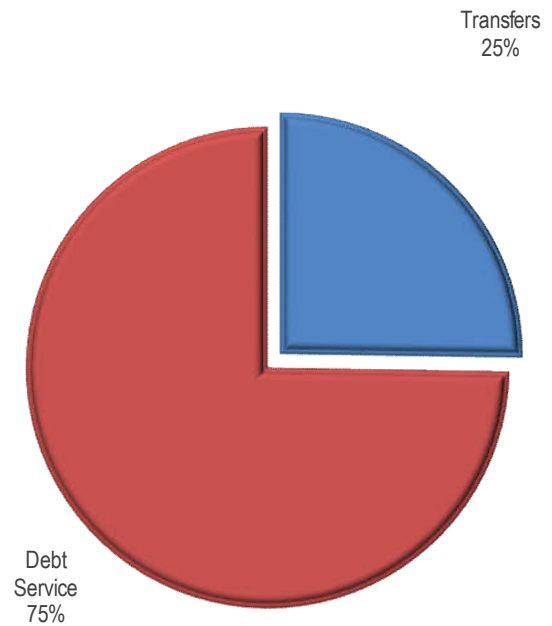
**CITY OF SANGER, TEXAS**  
**Debt Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**April 30, 2023**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Property Taxes	\$ 154,485	\$ 152,799		98.9%	\$ 1,686
Interest	5,000	29,228		584.6%	(24,228)
Transfers	212,500	277,500		130.6%	(65,000)
Bond Proceeds	-	5,000,000		0.0%	(5,000,000)
<b>Total Revenues</b>	<b>\$ 371,985</b>	<b>\$ 5,459,527</b>		<b>1467.7%</b>	<b>\$ (5,087,542)</b>
<b>Operating Expenditures</b>					
Debt Service	336,554	89,027	-	26.5%	247,527
Transfers	51,535	30,062	-	58.3%	21,473
<b>Total Expenditures</b>	<b>388,089</b>	<b>119,089</b>	<b>-</b>	<b>30.7%</b>	<b>269,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (16,104)</b>	<b>\$ 5,340,438</b>	<b>\$ -</b>		<b>\$ (5,356,542)</b>
Fund Balance - October 1, 2022	457,598	457,598			
Fund Balance - April 30, 2023	\$ 441,494	\$ 5,798,036			

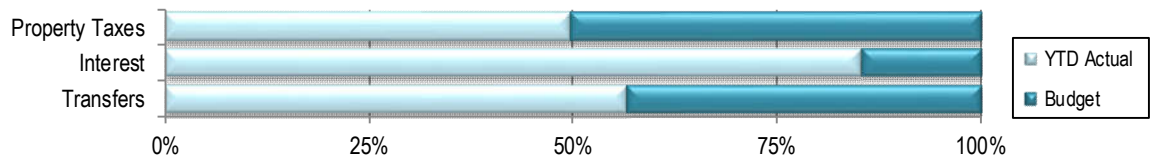
**Debt Service Fund Revenues**



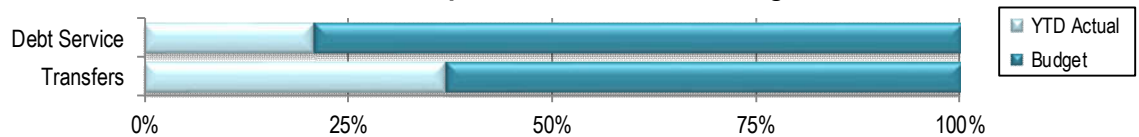
**Debt Service Fund Expenditures**



**Debt Service Fund Revenues: Actual to Budget**



**Debt Service Fund Expenditures: Actual to Budget**

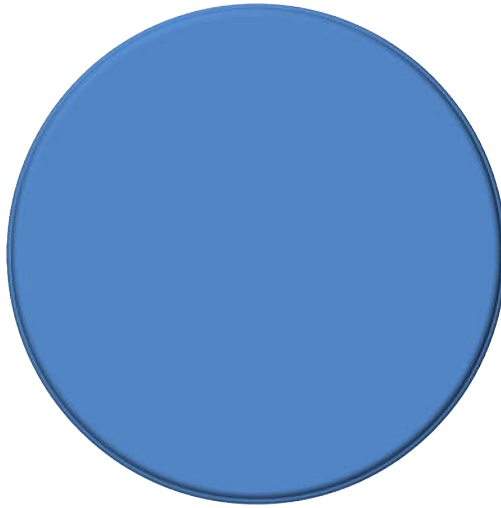


# ENTERPRISE DEBT SERVICE FUND

**CITY OF SANGER, TEXAS**  
**Enterprise Debt Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**April 30, 2023**

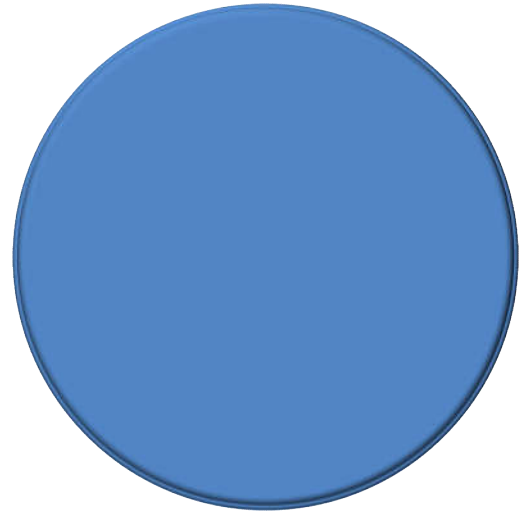
	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Interest	\$ -	\$ 16,440		0.0%	(16,440)
Transfers	2,158,000	1,258,833		58.3%	899,167
<b>Total Revenues</b>	<b>2,158,000</b>	<b>1,275,273</b>		<b>0.8%</b>	<b>882,727</b>
<b>Operating Expenditures</b>					
Debt Service	2,132,761	1,804,267	-	84.6%	328,494
<b>Total Expenditures</b>	<b>2,132,761</b>	<b>1,804,267</b>	<b>-</b>	<b>84.6%</b>	<b>328,494</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 25,239</b>	<b>\$ (528,994)</b>	<b>\$ -</b>		<b>\$ 554,233</b>
Fund Balance - October 1, 2022	1,865,486	1,865,486			
Fund Balance - April 30, 2023	\$ 1,890,725	\$ 1,336,492			

### Enterprise Debt Service Fund Revenues



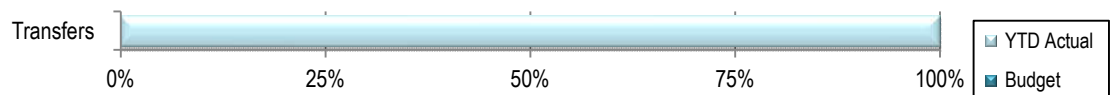
Transfers  
100%

### Enterprise Debt Service Fund Expenditures



Debt Service  
100%

### Enterprise Debt Service Fund Revenues: Actual to Budget



0%

25%

50%

75%

100%

YTD Actual  
Budget

0%

25%

50%

75%

100%

YTD Actual  
Budget

0%

25%

50%

75%

100%

YTD Actual  
Budget

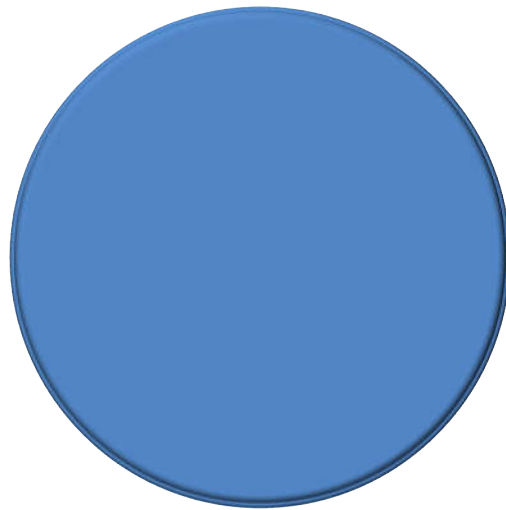
# CAPITAL PROJECTS FUND

**CITY OF SANGER, TEXAS**  
**Capital Projects Fund**  
**Revenue & Expense Report (Unaudited)**  
**April 30, 2023**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Interest	\$ 45,000	\$ 28,717		63.8%	16,283
<b>Total Revenues</b>	<b>45,000</b>	<b>28,717</b>		<b>63.8%</b>	<b>16,283</b>
<b>Operating Expenditures</b>					
2022-23 Street Rehab	340,000	-	-	0.0%	340,000
Street/Utility Maintenance Program	425,000	11,183	43,818	12.9%	369,999
Marion Road - Arterial	750,000	-	-	0.0%	750,000
Downtown Parking Improvements	150,000	1,425	-	1.0%	148,575
New Downtown Park	200,000	1,712,135	-	856.1%	(1,512,135)
Riley Property Purchase	-	769,586	-	0.0%	(769,586)
Joint Public Safety Facility	300,000	-	-	0.0%	300,000
<b>Total Expenditures</b>	<b>2,165,000</b>	<b>2,494,329</b>	<b>43,818</b>	<b>117.2%</b>	<b>(373,147)</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (2,120,000)</b>	<b>\$ (2,465,612)</b>	<b>\$ (43,818)</b>		<b>\$ 389,430</b>
Fund Balance - October 1, 2022	3,347,015	3,347,015			
Fund Balance - April 30, 2023	\$ 1,227,015	\$ 881,403			

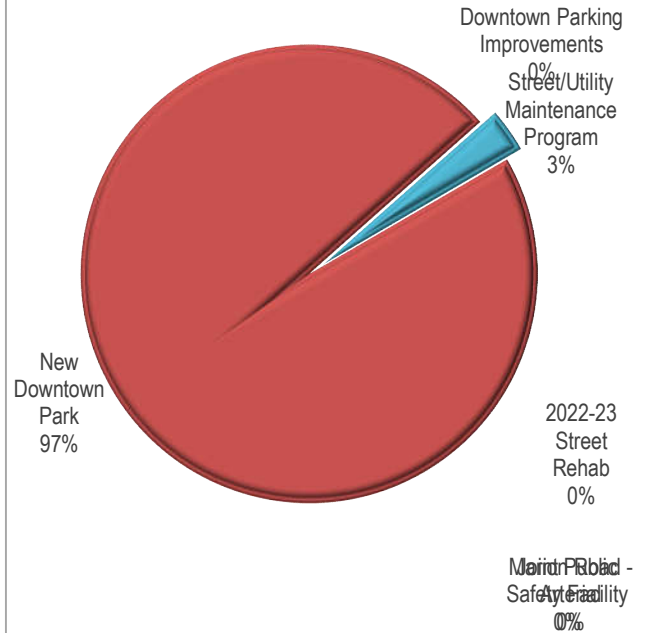


### Capital Projects Fund Revenues

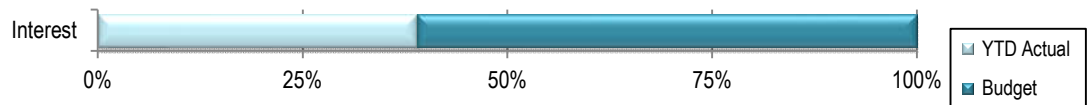


Interest  
100%

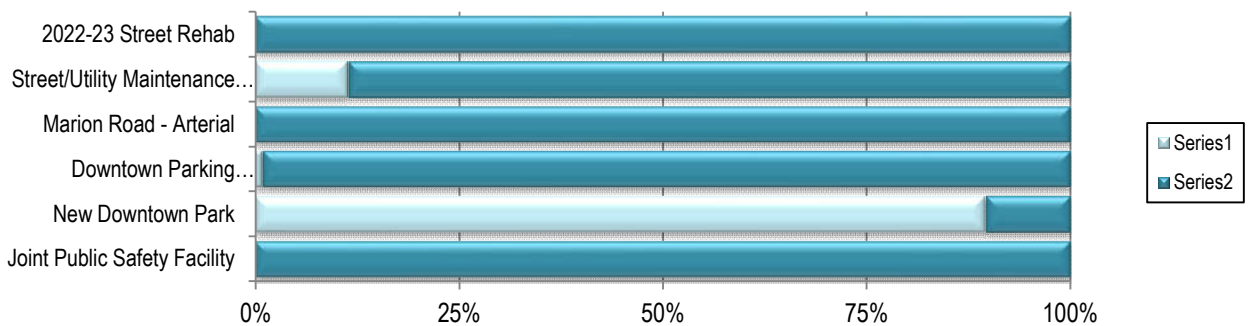
### Capital Projects Fund Expenditures



### Capital Projects Fund Revenues: Actual to Budget



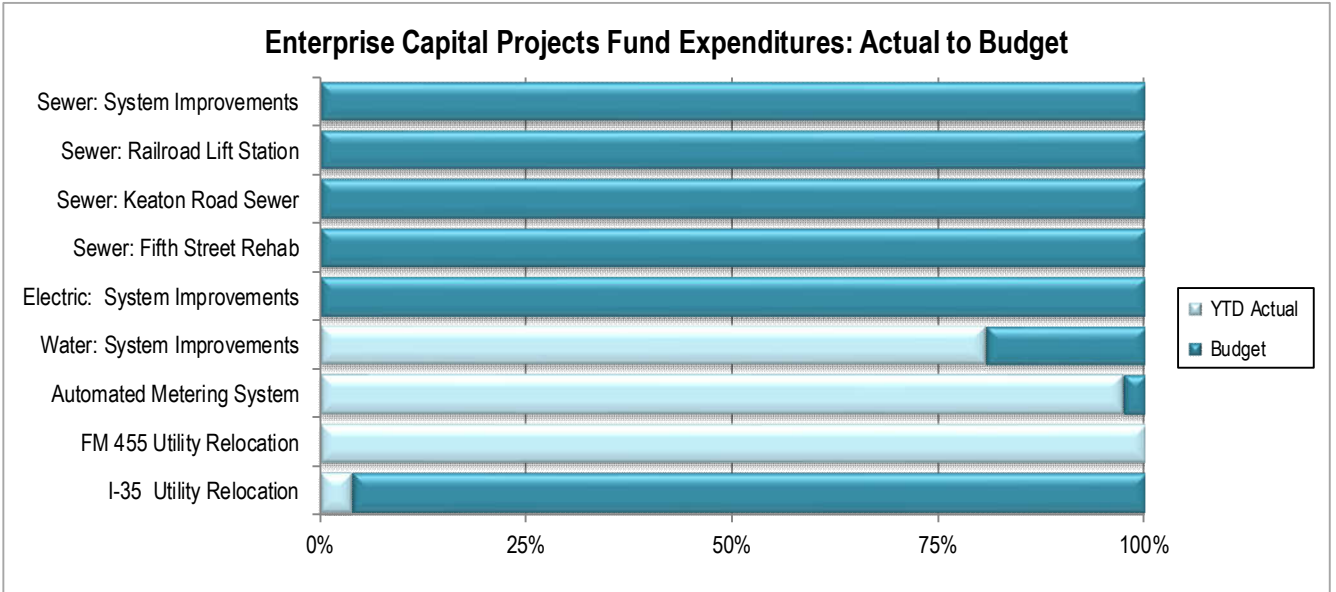
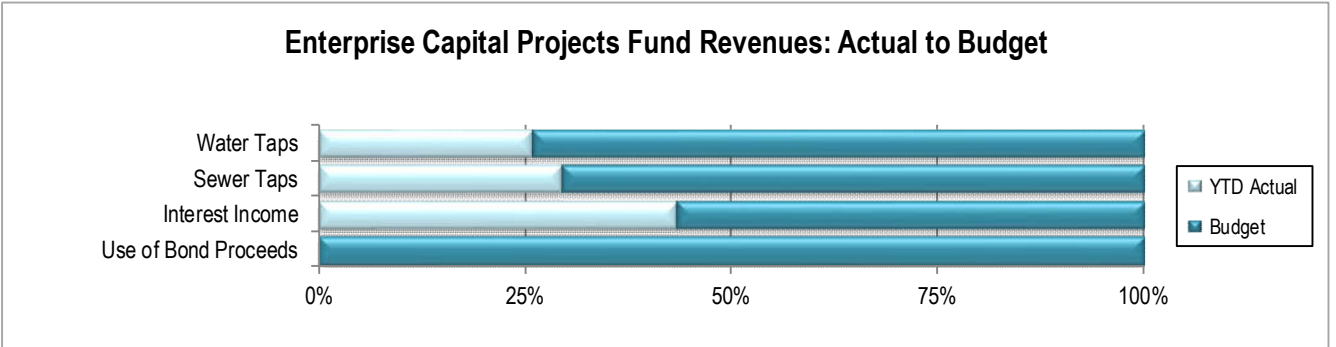
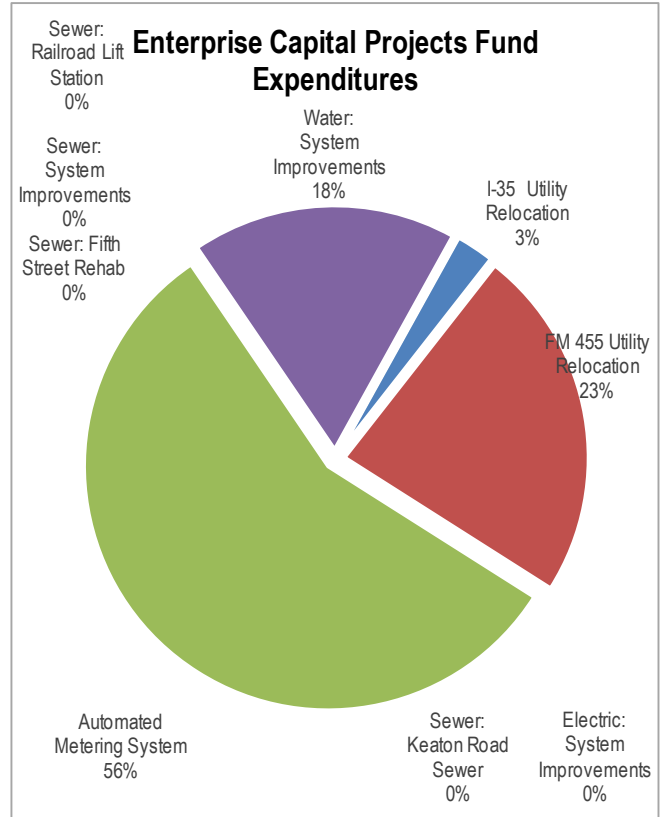
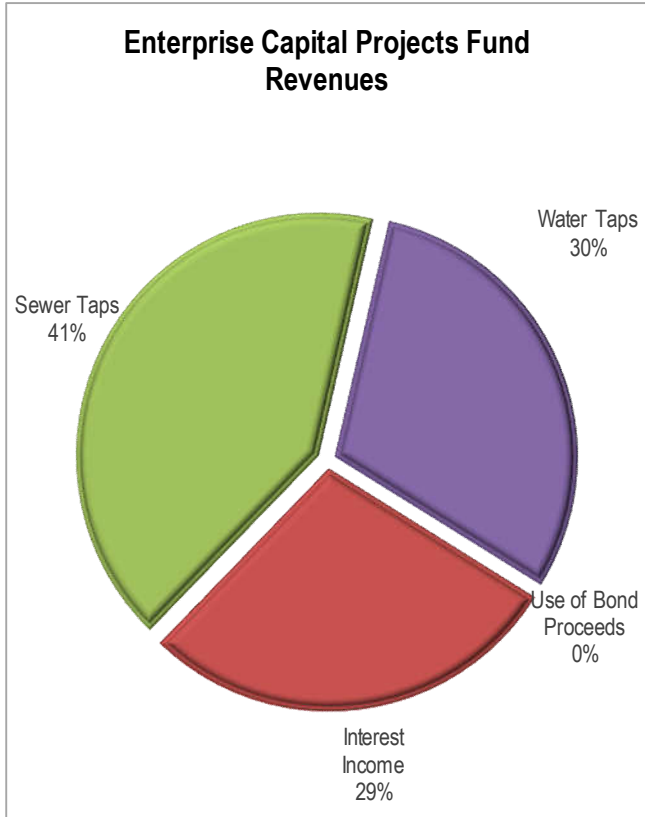
### Capital Projects Fund Expenditures: Actual to Budget



# ENTERPRISE CAPITAL PROJECTS FUND

**CITY OF SANGER, TEXAS**  
**Enterprise Capital Projects Fund**  
**Revenue & Expense Report (Unaudited)**  
**April 30, 2023**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Water Taps	\$ 350,000	\$ 122,350		35.0%	\$ 227,650
Sewer Taps	400,000	167,000		41.8%	233,000
Interest	150,000	114,541		76.4%	35,459
Use of Bond Proceeds	14,000,000	-		0.0%	14,000,000
<b>Total Revenues</b>	<b>\$ 14,900,000</b>	<b>\$ 403,891</b>		<b>1.1%</b>	<b>\$ 14,496,109</b>
<b>Operating Expenditures</b>					
Water: System Improvements	1,200,000	586,600	380,900	80.6%	232,500
Water: FM 455 Relocation	-	453,411	64,373	0.0%	(517,784)
Water: I-35 Relocation	3,597,732	62,643	(61,690)	0.0%	3,596,779
Automated Metering System	3,200,000	133,098	2,978,471	97.2%	88,431
Sewer: System Improvements	335,000	-	-	0.0%	335,000
Sewer: Railroad Lift Station	500,000	-	-	0.0%	500,000
Sewer: FM 455 Utility Relocation	-	486,312	42,623	0.0%	(528,935)
Sewer: I-35 Relocation	2,825,178	62,643	(61,690)	0.0%	2,824,225
Sewer: Keaton Road Sewer	320,000	-	-	0.0%	320,000
Sewer: Fifth Street Rehab	350,000	-	-	0.0%	350,000
Electric: System Improvements	350,000	-	-	0.0%	350,000
Electric: FM 455 Relocation	-	426,920	(183,160)	0.0%	(243,760)
Electric: I-35 Relocation	3,500,000	121,485	15,560	3.9%	3,362,955
<b>Total Expenditures</b>	<b>16,177,910</b>	<b>2,333,112</b>	<b>3,175,387</b>	<b>34.0%</b>	<b>10,669,411</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (1,277,910)</b>	<b>\$ (1,929,221)</b>	<b>\$ (3,175,387)</b>		<b>\$ 3,826,698</b>
Fund Balance - October 1, 2022	3,230,908	3,230,908			
Fund Balance - April 30, 2023	\$ 1,952,998	\$ 1,301,687			

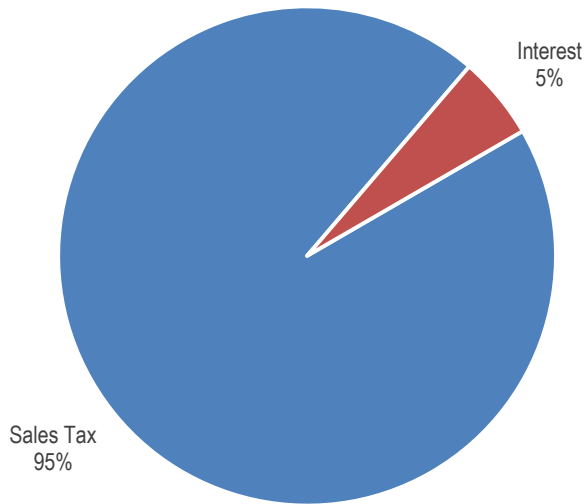


# 4A FUND

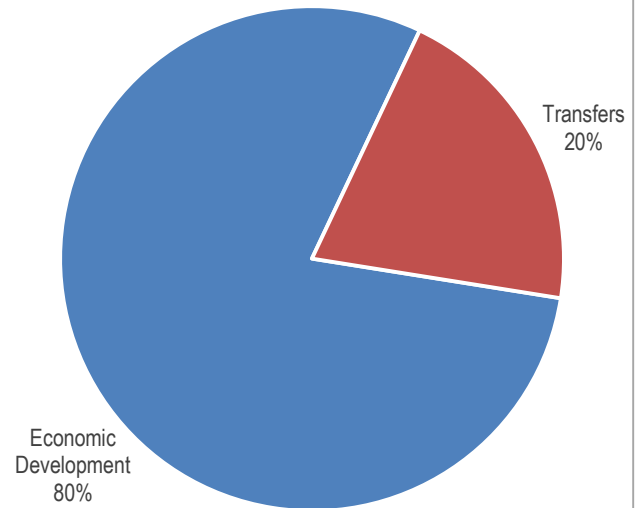
**CITY OF SANGER, TEXAS**  
**4A Fund**  
**Revenue & Expense Report (Unaudited)**  
**April 30, 2023**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Sales Tax	\$ 800,000	\$ 440,506		55.1%	\$ 359,494
Grants	\$ -	\$ 1,960		0.0%	\$ (1,960)
Interest	22,000	25,034		113.8%	(3,034)
<b>Total Revenues</b>	<b>\$ 822,000</b>	<b>\$ 467,500</b>		<b>56.9%</b>	<b>\$ 354,500</b>
<b>Operating Expenditures</b>					
Economic Development	\$ 139,050	\$ 70,439	\$ (12,123)	41.9%	\$ 80,734
Transfers	15,000	15,000	-	100.0%	-
<b>Total Expenditures</b>	<b>154,050</b>	<b>85,439</b>	<b>(12,123)</b>	<b>47.6%</b>	<b>80,734</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 667,950</b>	<b>\$ 382,061</b>	<b>\$ 12,123</b>		<b>\$ 273,766</b>
Fund Balance - October 1, 2022	3,381,095	3,381,095			
Fund Balance - April 30, 2023	\$ 4,049,045	\$ 3,763,156			

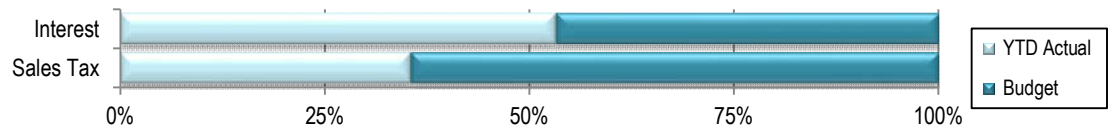
### 4A Fund Revenues



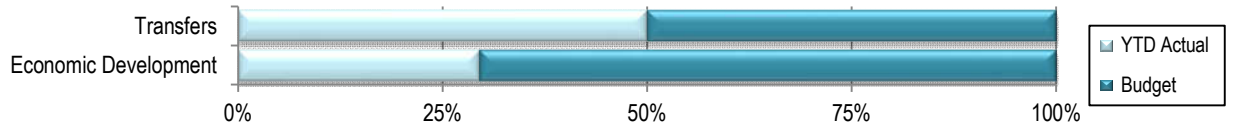
### 4A Fund Expenditures



### 4A Fund Revenues: Actual to Budget



### 4A Fund Expenditures: Actual to Budget

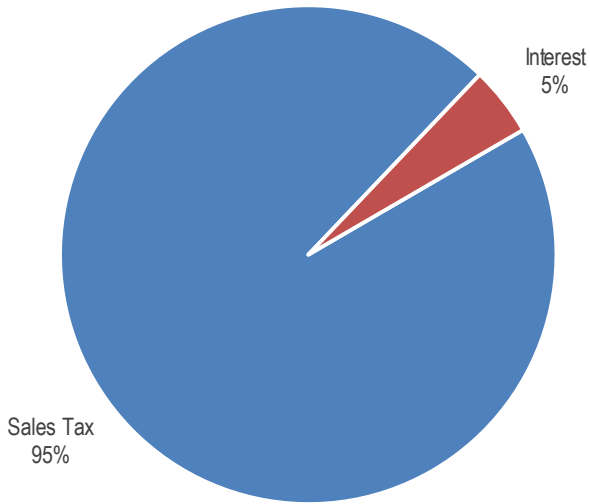


# 4B FUND

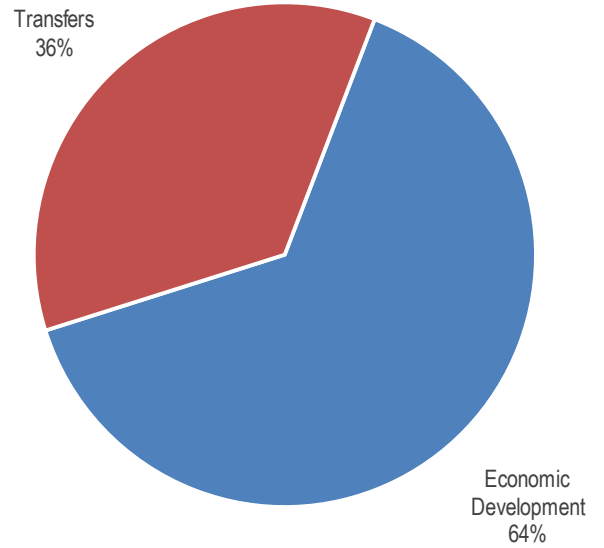
**CITY OF SANGER, TEXAS**  
**4B Fund**  
**Revenue & Expense Report (Unaudited)**  
**April 30, 2023**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Sales Tax	\$ 800,000	\$ 440,506		55.1%	\$ 359,494
Interest	30,000	20,850		69.5%	9,150
<b>Total Revenues</b>	<b>\$ 830,000</b>	<b>\$ 461,356</b>		<b>55.6%</b>	<b>\$ 368,644</b>
<b>Operating Expenditures</b>					
Economic Development	\$ 644,050	\$ 330,073	\$ 79,931	63.7%	\$ 234,046
Transfers	227,500	227,500	-	100.0%	-
<b>Total Expenditures</b>	<b>871,550</b>	<b>557,573</b>	<b>79,931</b>	<b>73.1%</b>	<b>234,046</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (41,550)</b>	<b>\$ (96,217)</b>	<b>\$ (79,931)</b>		<b>\$ 134,598</b>
Fund Balance - October 1, 2022	2,391,482	2,391,482			
Fund Balance - April 30, 2023	\$ 2,349,932	\$ 2,295,265			

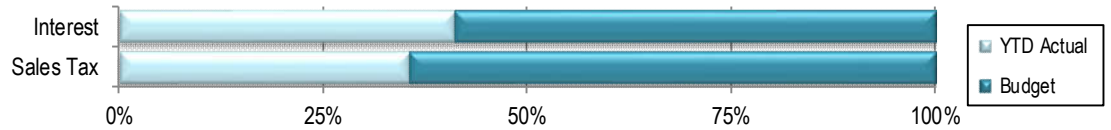
### 4B Fund Revenues



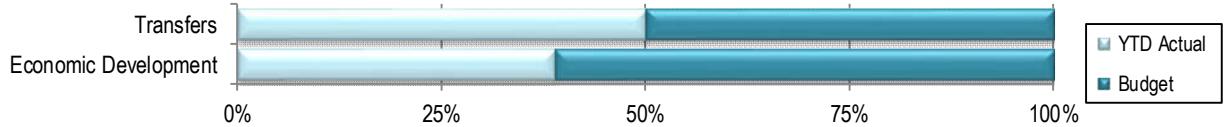
### 4B Fund Expenditures



### 4B Fund Revenues: Actual to Budget



### 4B Fund Expenditures: Actual to Budget



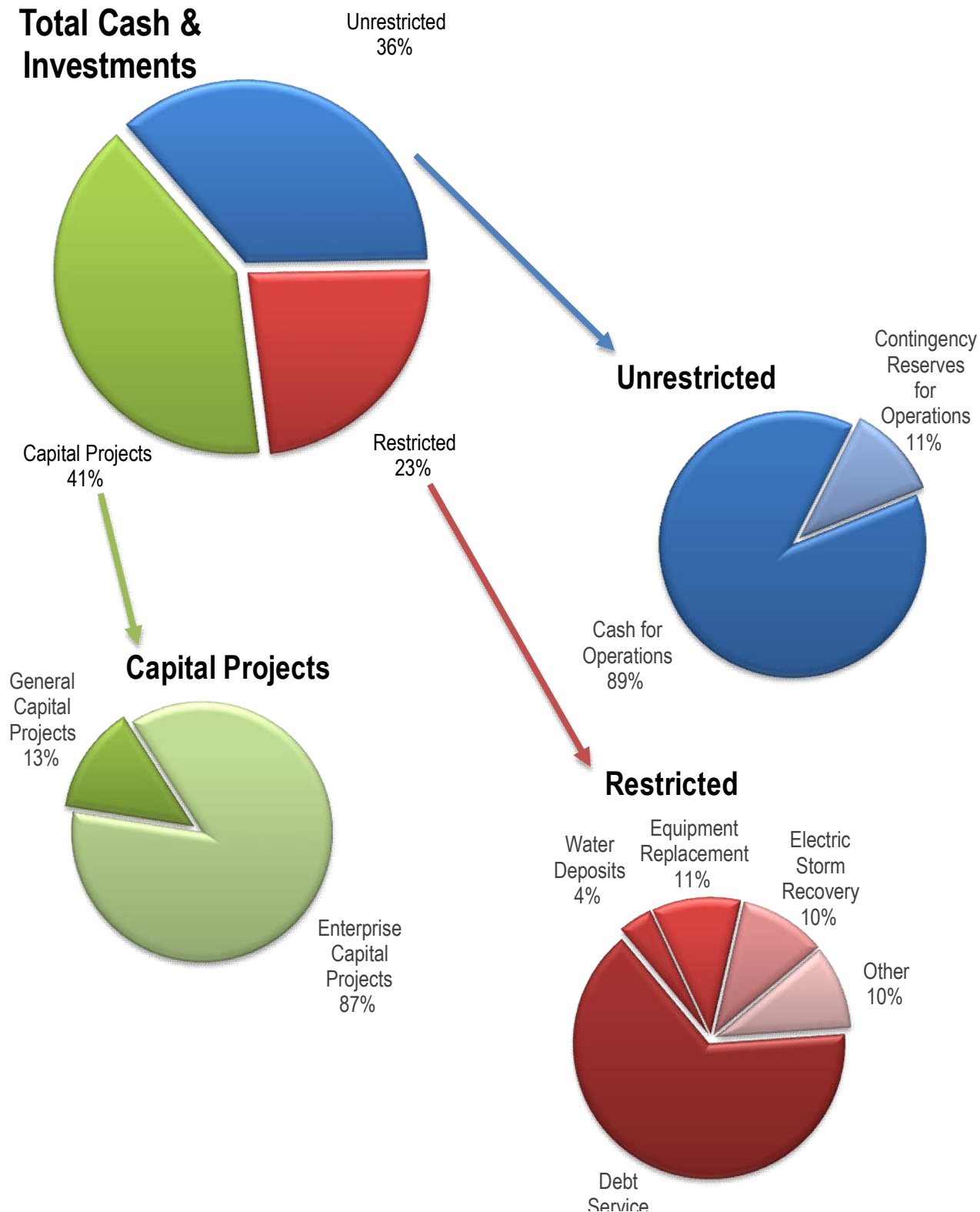
# CASH AND INVESTMENTS REPORT

**CITY OF SANGER, TEXAS**  
**CASH AND INVESTMENTS**  
**April 30, 2023**

Name	General	Enterprise	Debt Service	Capital Projects	Total
<b>UNRESTRICTED</b>					
Cash for Operations	\$ 14,500,376	\$ 2,048,077	\$ -	\$ -	\$ 16,548,453
Contingency Reserves for Operations	1,070,495	1,065,312	-	-	2,135,807
<b>TOTAL UNRESTRICTED</b>	<b>\$ 15,570,871</b>	<b>\$ 3,113,389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 18,684,260</b>
<b>RESTRICTED</b>					
Debt Service	\$ -	\$ 2,037,413	\$ 5,801,839	\$ -	\$ 7,839,252
Water Deposits	-	491,000	-	-	491,000
Equipment Replacement	1,127,502	144,467	-	-	1,271,969
Electric Storm Recovery	-	1,247,029	-	-	1,247,029
Hotel Occupancy Tax	2,172,128	-	-	-	2,172,128
Grant Funds	107,858	-	-	-	107,858
Keep Sanger Beautiful (KSB)	5,526	-	-	-	5,526
Library	98,747	-	-	-	98,747
Parkland Dedication	104,428	-	-	-	104,428
Roadway Impact	1,382,193	-	-	-	1,382,193
Court Security	16,277	-	-	-	16,277
Court Technology	611	-	-	-	611
Child Safety Fee	74,346	-	-	-	74,346
Forfeited Property	5,253	-	-	-	5,253
Donations	43,285	-	-	-	43,285
<b>TOTAL RESTRICTED</b>	<b>\$ 5,138,154</b>	<b>\$ 3,919,909</b>	<b>\$ 5,801,839</b>	<b>\$ -</b>	<b>\$ 14,859,902</b>
<b>CAPITAL PROJECTS</b>					
General Capital Projects	\$ -	\$ -	\$ -	\$ 2,820,660	\$ 2,820,660
Enterprise Capital Projects	-	-	-	18,191,662	18,191,662
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,012,322</b>	<b>\$ 21,012,322</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 20,709,025</b>	<b>\$ 7,033,298</b>	<b>\$ 5,801,839</b>	<b>\$ 21,012,322</b>	<b>\$ 54,556,484</b>



# Total Cash & Investments



**GENERAL FUND  
CASH AND INVESTMENTS  
April 30, 2023**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	001-00-1000		0.05%	\$ 14,432,601	\$ 14,097,046
Employee Benefits Cash	110-00-1000		0.20%	5,490	5,490
Employee Benefits MM	110-00-1010		0.20%	119,259	113,681
Internal Service Fund	180-00-1000		0.05%	295,538	284,159
<b>OPERATING ACCOUNTS</b>				<b>\$ 14,852,888</b>	<b>\$ 14,500,376</b>
GF Contingency Reserve MM 2487969	001-00-1031		0.20%	\$ 636,949	\$ 637,839
GF Contingency Reserve CD Prosperity	001-00-1039	4/26/2024	0.55%	217,728	217,835
GF Contingency Reserve CD 674907	001-00-1043	7/13/2023	0.45%	214,794	214,821
<b>CONTINGENCY RESERVE</b>				<b>\$ 1,069,471</b>	<b>\$ 1,070,495</b>
* GF Equipment Replacement MM 2376237	001-00-1032		0.20%	\$ 187,259	\$ 187,945
* GF Equipment Replacement CD 719706	001-00-1033	7/6/2023	0.45%	\$ 64,549	\$ 64,557
* General Storm Recovery Pooled Cash	201-00-1000		0.05%	850,000	875,000
<b>EQUIPMENT REPLACEMENT RESERVES</b>				<b>\$ 1,101,808</b>	<b>\$ 1,127,502</b>
* A R P Funds Cash	001-00-1034			\$ 2,171,593	\$ 2,172,128
* Hotel Occupancy Tax	050-00-1000			\$ 162,718	\$ 202,759
* Police Grant Fund	320-00-1000			4,780	4,780
* Fire Grant Fund	324-00-1000			103,064	103,064
* Library Grant Fund	342-00-1000			14	14
* Beautification Board - KSB	432-00-1000			5,526	5,526
* Library Restricted for Building Expansion	442-00-1000			46,204	46,204
* Library Building Expansion CD 702994	442-00-1035	1/22/2024	0.45%	52,498	52,543
* Parkland Dedication Fund	450-00-1000			104,428	104,428
* Roadway Impact Fee Fund	451-00-1000			1,380,693	1,382,193
* Court Security Restricted Fund	470-00-1000			16,411	16,277
* Court Technology Restricted Fund	471-00-1000			617	611
* Child Safety Fee Fund	475-00-1000			74,346	74,346
* Forfeited Property Fund	480-00-1000			5,253	5,253
* Police Donations	620-00-1000			78	78
* Fire Donations	624-00-1000			16,038	16,038
* Banner Account for Parks	632-00-1000			13,811	13,811
* Library Donations	642-00-1000			13,358	13,358
<b>OTHER</b>				<b>\$ 4,171,430</b>	<b>\$ 4,213,411</b>
<b>TOTAL CASH AND INVESTMENTS</b>					<b>\$ 21,195,597</b>
<b>TOTAL UNRESTRICTED</b>					<b>\$ 15,922,359</b>

*\*Restricted Funds*

**ENTERPRISE FUND  
CASH AND INVESTMENTS  
April 30, 2023**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	008-00-1010		0.05%	\$ 2,132,435	\$ 2,048,077
<b>OPERATING ACCOUNTS</b>				<b>\$ 2,132,435</b>	<b>\$ 2,048,077</b>
* Pooled Cash	008-00-1010		0.05%	\$ 193,868	\$ 191,000
* Water Deposit CD 2375850	008-00-1041	1/3/2024	0.45%	300,000	300,000
<b>WATER DEPOSIT REFUND ACCOUNT</b>				<b>\$ 493,868</b>	<b>\$ 491,000</b>
* Combined EF Debt Service MM 2376113	008-00-1039		0.20%	335,377	335,846
<b>BOND FUNDS</b>				<b>\$ 335,377</b>	<b>\$ 335,846</b>
EF Contingency Reserve MM 2809753	008-00-1012		0.20%	\$ 635,374	\$ 636,262
EF Contingency Reserve CD 787860	008-00-1014	2/14/2024	0.45%	320,655	321,221
EF Reserve CD 642541	008-00-1040	9/25/2023	0.45%	107,602	107,829
<b>CONTINGENCY RESERVES</b>				<b>\$ 1,063,631</b>	<b>\$ 1,065,312</b>
* EF Storm Recovery MM	208-00-1033		0.20%	\$ 1,245,289	\$ 1,247,029
* EF Equipment Replacement MM 2376202	008-00-1034		0.20%	143,909	144,467
<b>OTHER</b>				<b>\$ 1,389,198</b>	<b>\$ 1,391,496</b>
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 5,414,509</b>	<b>\$ 5,331,731</b>
<b>TOTAL UNRESTRICTED</b>				<b>\$ 3,196,066</b>	<b>\$ 3,113,389</b>

\*Restricted Funds

**DEBT SERVICE & CAPITAL PROJECTS  
CASH AND INVESTMENTS  
April 30, 2023**

**DEBT SERVICE FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	003-00-1000		0.05%	\$ 5,735,793	\$ 5,740,614
* DSF Money Market 2376105	003-00-1010		0.20%	61,139	61,225
<b>TOTAL RESTRICTED</b>				<b>\$ 5,796,932</b>	<b>\$ 5,801,839</b>

**ENTERPRISE DEBT SERVICE FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current
* Pooled Cash	009-00-1000		0.05%	\$ 2,093,459	\$ 1,701,567
<b>TOTAL RESTRICTED</b>				<b>\$ 2,093,459</b>	<b>\$ 1,701,567</b>

**GENERAL CAPITAL PROJECTS FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current
* Pooled Cash	004-00-1000		0.05%	\$ 2,820,660	\$ 2,820,660
<b>TOTAL RESTRICTED</b>				<b>\$ 2,820,660</b>	<b>\$ 2,820,660</b>

**ENTERPRISE CAPITAL PROJECTS FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Sewer Capital Improvements MM-10% Rev	840-00-1020		0.20%	\$ 1,639,874	\$ 1,642,165
* Sewer Capital Reserve MM 2380226 Tap Fees	840-00-1038		0.20%	2,801,860	2,847,723
<b>* SEWER CAPITAL RESERVE - TAP FEES</b>				<b>\$ 4,441,734</b>	<b>\$ 4,489,888</b>
* Water Capital Reserve MM 2376156 Tap Fees	840-00-1037		0.20%	\$ 2,212,316	\$ 2,246,870
* 2021 CO MM	840-00-1039		0.20%	\$ 12,505,809	\$ 11,090,272
* Pooled Cash	840-00-1000		0.05%	339,471	364,632
<b>TOTAL RESTRICTED</b>				<b>\$ 19,499,330</b>	<b>\$ 18,191,662</b>

*\*Restricted Funds*

**4A & 4B FUNDS**  
**CASH AND INVESTMENTS**  
**April 30, 2023**

**General**

<b>Name</b>	<b>Acct. #</b>	<b>Maturity</b>	<b>Yield</b>	<b>Prior Period</b>	<b>Current Balance</b>
* Pooled Cash	41-00-1000		0.05%	\$ 2,130,779	\$ 2,183,439
* Cash NOW 900020693 Prosperity	41-00-1010		0.05%	332,319	332,360
* 4A MM 902551273 Prosperity	41-00-1012		0.20%	484,777	485,886
* Sanger TX Ind Corp CD 486639	41-00-1013	11/2/2023	0.25%	95,998	96,026
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 3,043,873</b>	<b>\$ 3,097,711</b>

**4B FUND**

<b>Name</b>	<b>Acct. #</b>	<b>Maturity</b>	<b>Yield</b>	<b>Prior Period</b>	<b>Current Balance</b>
* Pooled Cash	42-00-1000		0.05%	\$ 1,746,100	\$ 1,773,081
* Cash MM 2379694	42-00-1010		0.05%	202,829	203,113
* 4B CD 653500	42-00-1013	4/3/2024	0.45%	22,177	22,180
* 4B CD 659924	42-00-1014	11/12/2023	0.45%	21,933	21,936
* 4B CD 664243	42-00-1015	6/5/2023	0.45%	22,029	22,031
* 4B CD 673277	42-00-1016	7/9/2023	0.45%	21,982	21,985
* 4B CD 686115	42-00-1017	8/4/2023	0.45%	22,033	22,040
* 4B CD 689521	42-00-1018	9/11/2023	0.45%	22,014	22,032
* 4B CD 694371	42-00-1019	11/14/2023	0.45%	22,084	22,102
* 4B CD 697230	42-00-1020	11/17/2023	0.45%	22,194	22,213
* 4B CD 699934	42-00-1021	12/18/2022	0.45%	22,102	22,120
* 4B CD 702285	42-00-1022	1/31/2024	0.45%	21,896	21,915
* 4B CD 706078	42-00-1023	2/19/2023	0.45%	21,809	21,847
* 4B CD 720097	42-00-1024	2/9/2024	0.45%	21,533	21,552
* 4B CD 720119	42-00-1025	11/9/2023	0.45%	21,493	21,539
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 2,234,208</b>	<b>\$ 2,261,686</b>

*\*Restricted Funds*

**CITY OF SANGER, TEXAS  
CASH AND INVESTMENT REPORT  
CERTIFICATION  
January 31, 2023**

The Monthly Investment Report is in full compliance with the objectives, restrictions, and strategies as set forth in the City of Sanger's Investment Policy and Texas Government Code 2256.023, the Public Funds Investment Act (PFIA).

The City only invests in Money Market accounts and Certificates of Deposit. Interest is paid monthly on all accounts. Therefore, book value and market value are the same and the City does not have accrued interest on its investments.

**Ethics Disclosure and Conflicts of Interest**

In accordance with the PFIA, investment officers are required to file a disclosure statement with the Texas Ethics Commission and the governing body if:

- a. the officer has a business relationship with a business organization offering to engage in an investment transaction with the City (as defined in 2256.005 (i) (1-3); or
- b. the officer is related within the second degree by affinity or consanguinity, as determined under Chapter 573 of the Texas Government Code, to an individual seeking to transact investment business with the entity. PFIA 2256.005 (i).



**Clayton Gray**  
Finance Director



**John Noblitt**  
City Manager