



**CITY OF SANGER, TEXAS**  
**MONTHLY FINANCIAL AND INVESTMENT**  
**REPORT**  
**FOR THE MONTH ENDING OCTOBER 31, 2022**

PREPARED BY THE FINANCE DEPARTMENT

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# INTRODUCTION

This is the financial report for the period ending October 31, 2022. Revenues and expenditures reflect activity from October 1, 2022, through October 31, 2022, or eight percent (~8.33%) of the fiscal year.

## GENERAL FUND

- The General Fund has collected 4.9% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 7.7% of the annual budget.
- All expenditure categories are within projections.

## ENTERPRISE FUND

- The Enterprise Fund has collected 7.4% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 7.9% of the annual budget.
- All expenditure categories are within projections.

## INTERNAL SERVICE FUND

- The Internal Service Fund has collected 10.1% of projected transfers from the General and Enterprise Funds.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 12.6% of the annual budget.
- All expenditure categories are within projections.

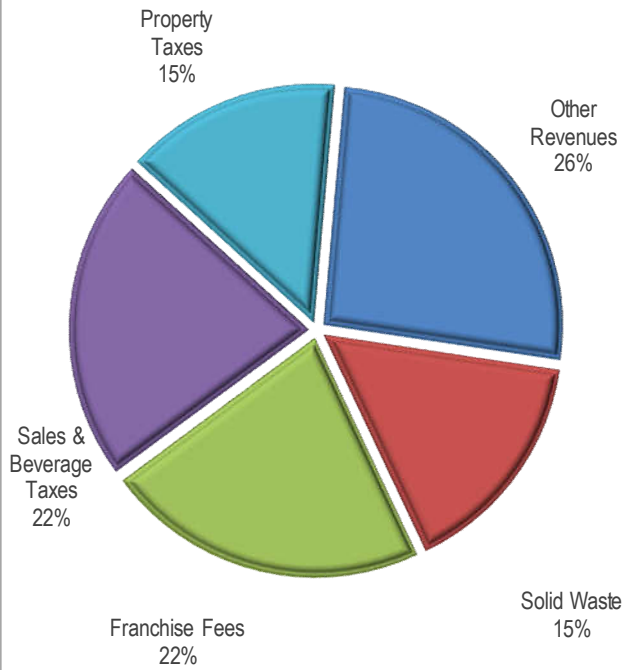
This unaudited report is designed for internal use and does not include all the funds and accounts in the City of Sanger's operations. For a complete report, refer to the City of Sanger Annual Financial Report, available at <https://www.sangertexas.org/177/Financial-Transparency>

# GENERAL FUND

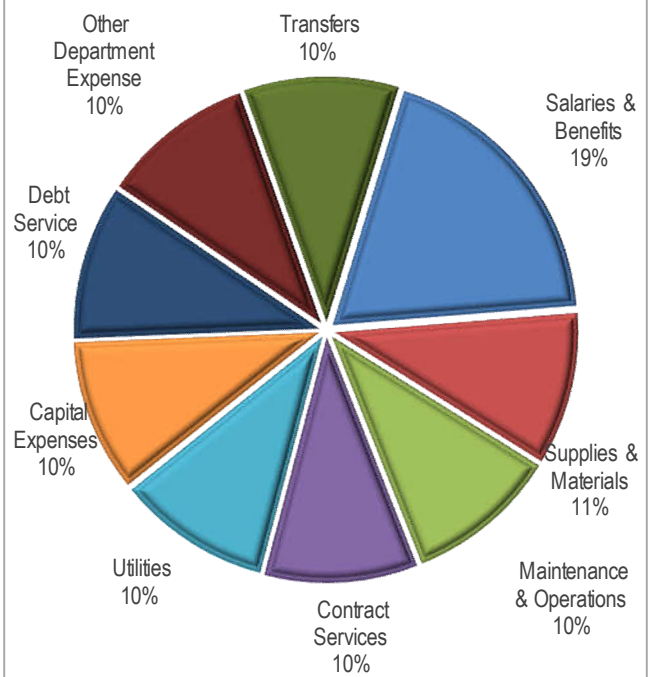
**CITY OF SANGER, TEXAS**  
**General Fund**  
**Revenue & Expense Report (Unaudited)**  
**October 31, 2022**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Property Taxes	\$ 6,088,455	\$ 88,242		1.4%	\$ 6,000,213
Sales & Beverage Taxes	1,511,000	132,540		8.8%	1,378,460
Franchise Fees	1,009,895	132,398		13.1%	877,497
Solid Waste	1,262,000	94,250		7.5%	1,167,750
Licenses & Permits	363,500	28,529		7.8%	334,971
Fines & Forfeitures	155,755	16,592		10.7%	139,163
Department Revenues	574,431	75,508		13.1%	498,923
Interest	225,000	10,428		4.6%	214,572
Miscellaneous	122,500	13,718		11.2%	108,782
Transfers	146,535	12,211		0.0%	134,324
Use of Fund Balance	782,761	-		0.0%	782,761
<b>Total Revenues</b>	<b>\$ 12,241,832</b>	<b>\$ 604,416</b>		<b>4.9%</b>	<b>\$ 11,637,416</b>
<b>Expenditures</b>					
Police	\$ 2,457,046	\$ 183,001	\$ 4,830	7.6%	\$ 2,269,215
Animal Control	149,600	12,141	-	8.1%	137,459
Fire	3,598,446	133,280	21,614	4.3%	3,443,552
Municipal Court	262,490	23,480	370	9.1%	238,640
Development Services	783,500	33,837	-	4.3%	749,663
Streets	900,770	46,937	(6,690)	4.5%	860,523
Parks & Recreation	863,050	57,032	150,383	24.0%	655,635
Library	395,426	30,782	(773)	7.6%	365,417
Solid Waste	1,150,000	86,714	-	7.5%	1,063,286
Transfers	1,681,504	166,249	-	0.0%	1,515,255
<b>Total Expenditures</b>	<b>\$ 12,241,832</b>	<b>\$ 773,453</b>	<b>\$ 169,734</b>	<b>7.7%</b>	<b>\$ 11,298,645</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (169,037)</b>	<b>\$ (169,734)</b>		<b>\$ 338,771</b>
Fund Balance - October 1, 2022	13,046,973	13,046,973			
Fund Balance - October 31, 2022	\$ 13,046,973	\$ 12,877,936			

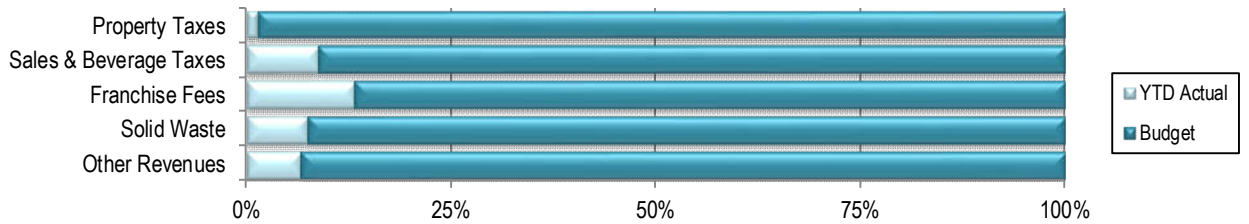
### General Fund Revenues



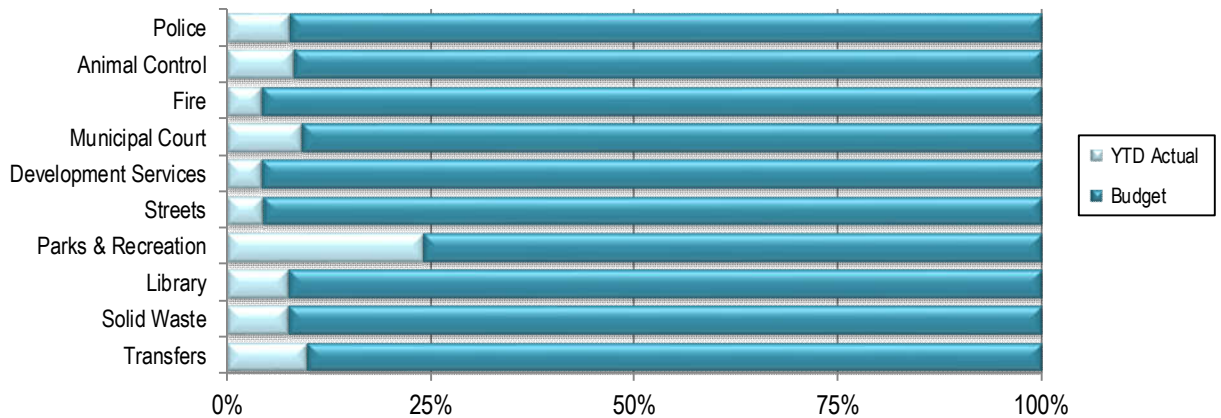
### General Fund Expenditures



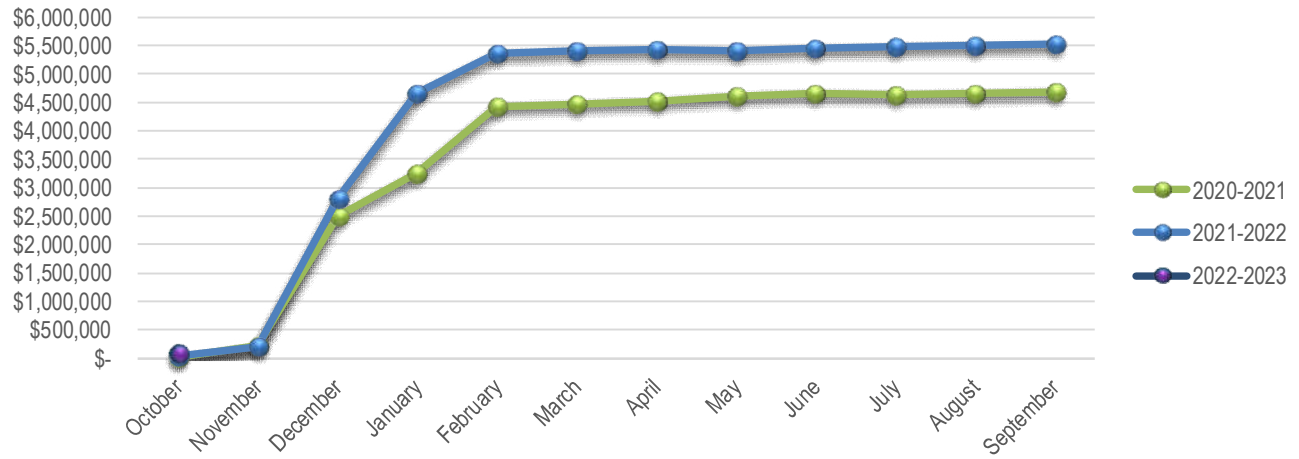
### General Fund Revenues: Actual to Budget



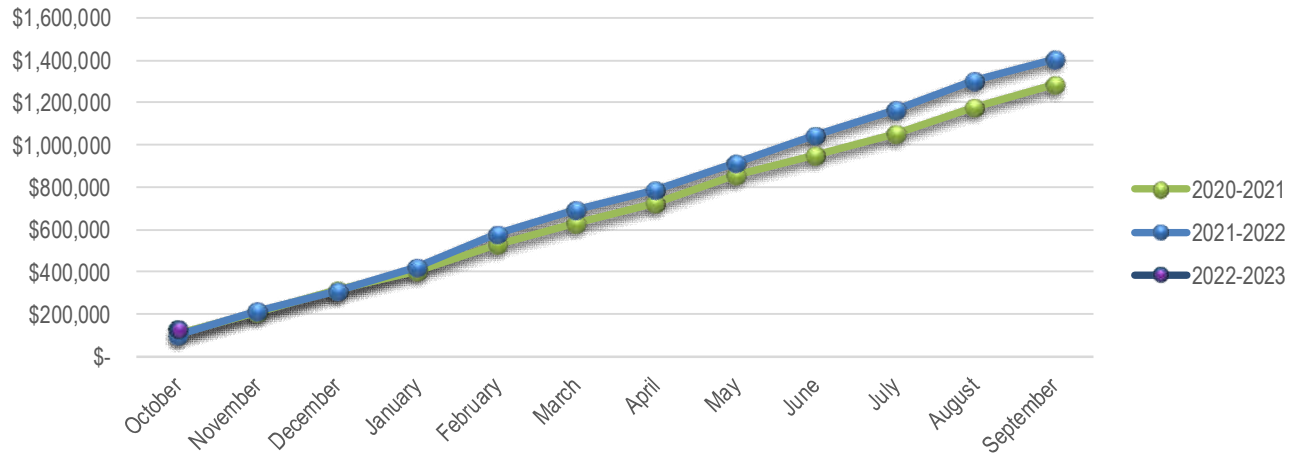
### General Fund Expenditures: Actual to Budget



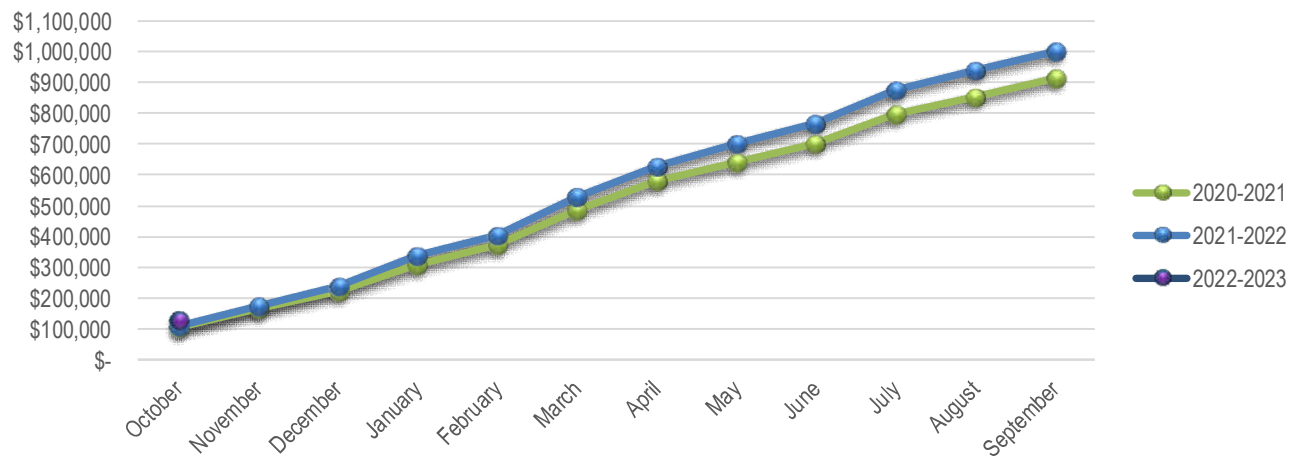
### PROPERTY TAX REVENUE



### SALES TAX REVENUE



### FRANCHISE FEE REVENUE

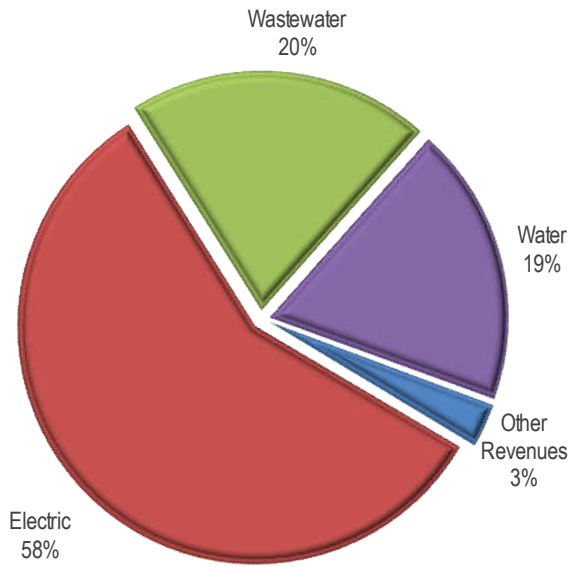


# ENTERPRISE FUND

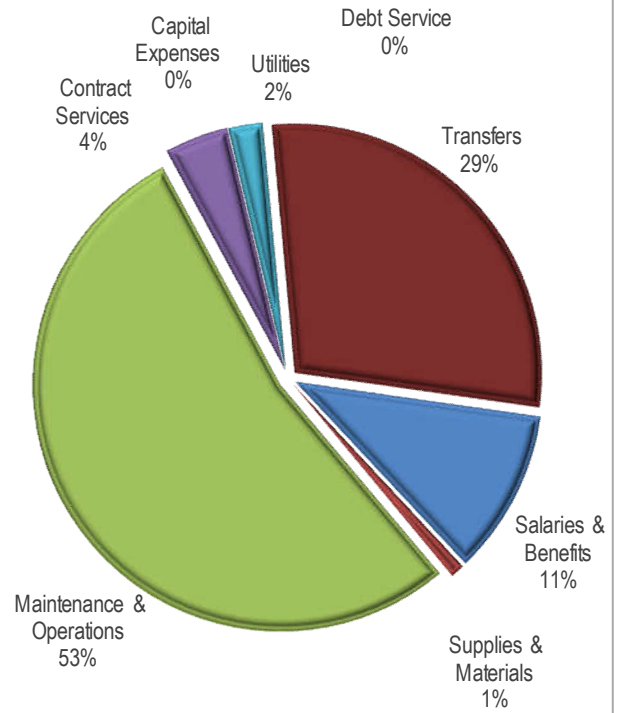
**CITY OF SANGER, TEXAS**  
**Enterprise Fund**  
**Revenue & Expense Report (Unaudited)**  
**October 31, 2022**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Water	\$ 2,334,878	\$ 202,832		8.7%	\$ 2,132,046
Wastewater	2,715,028	219,146		8.1%	2,495,882
Electric	7,692,500	615,340		8.0%	7,077,160
Penalties & Fees	200,000	14,262		7.1%	185,738
Interest	60,000	10,672		17.8%	49,328
Miscellaneous	119,000	6,220		5.2%	112,780
Use of Fund Balance	1,311,192	-		0	1,311,192
<b>Total Revenues</b>	<b>\$ 14,432,598</b>	<b>\$ 1,068,472</b>		<b>7.4%</b>	<b>\$ 13,364,126</b>
<b>Expenditures</b>					
Water	\$ 1,837,315	\$ 144,019	\$ (7,249)	7.4%	1,700,545
Wastewater	883,212	72,527	9,336	9.3%	801,349
Electric	7,386,815	496,408	26,925	7.1%	6,863,482
Transfers	4,325,256	399,624	-	9.2%	3,925,632
<b>Total Expenditures</b>	<b>14,432,598</b>	<b>1,112,578</b>	<b>29,012</b>	<b>7.9%</b>	<b>13,291,008</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (44,106)</b>	<b>\$ (29,012)</b>		<b>\$ 73,118</b>
Fund Balance - October 1, 2022	18,567,858	18,567,858			
Fund Balance - October 31, 2022	\$ 18,567,858	\$ 18,523,752			

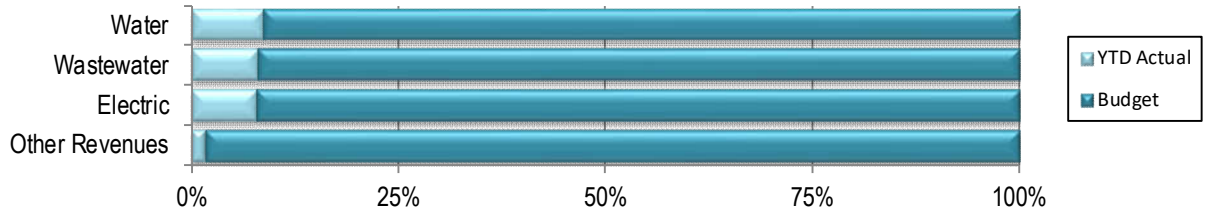
### Enterprise Fund Revenues



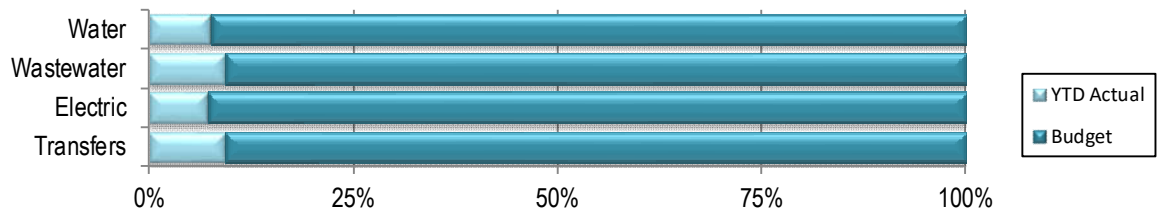
### Enterprise Fund Expenditures



### Enterprise Fund Revenues: Actual to Budget

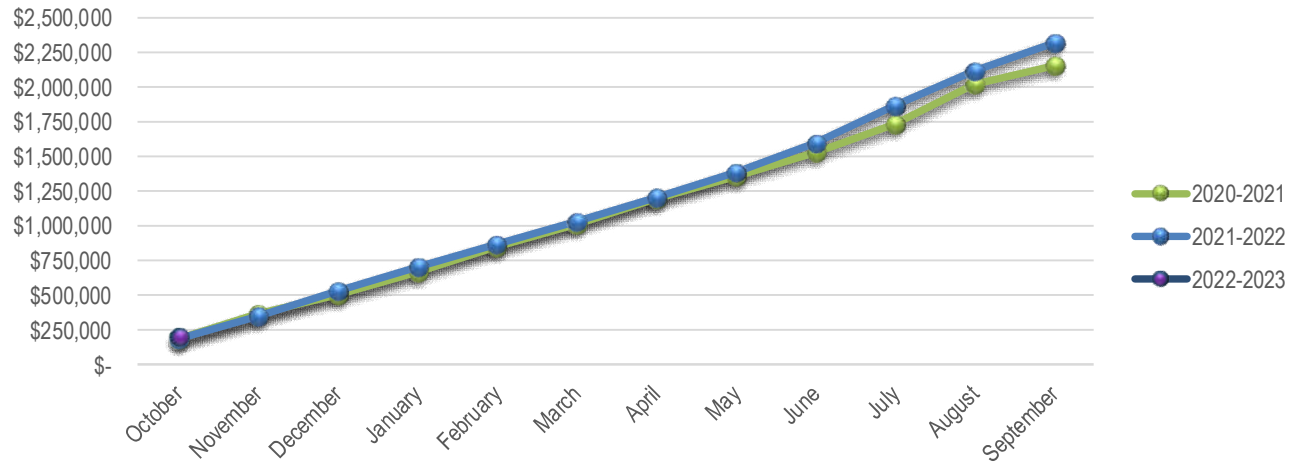


### Enterprise Fund Expenditures: Actual to Budget

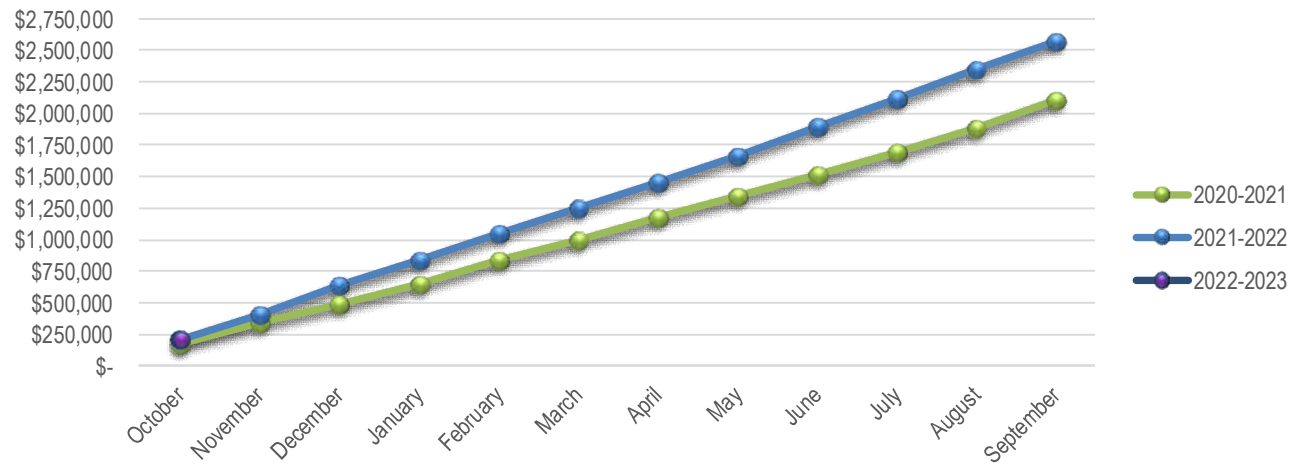




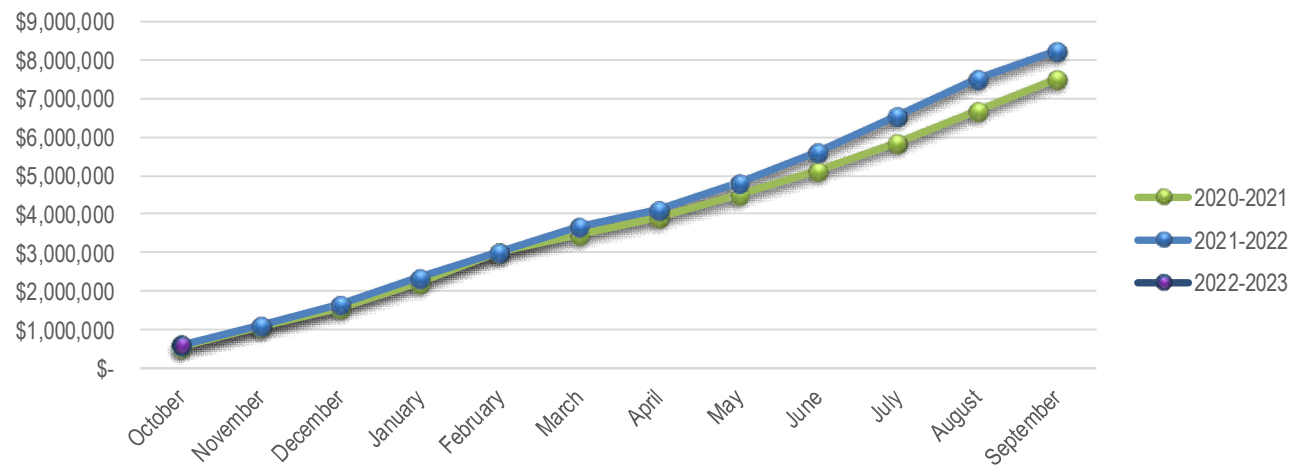
### WATER REVENUE



### WASTE WATER REVENUE



### ELECTRIC REVENUE

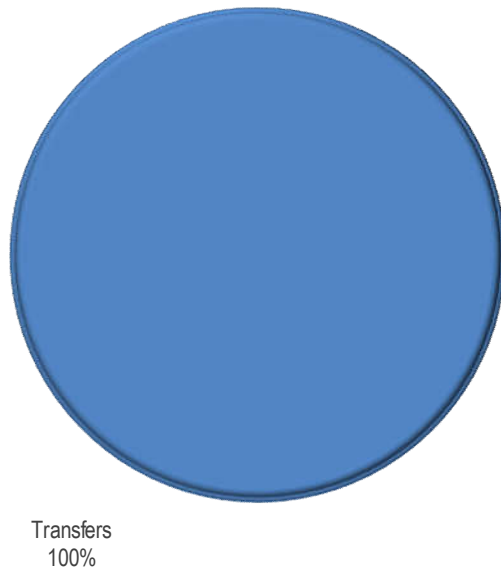


# INTERNAL SERVICE FUND

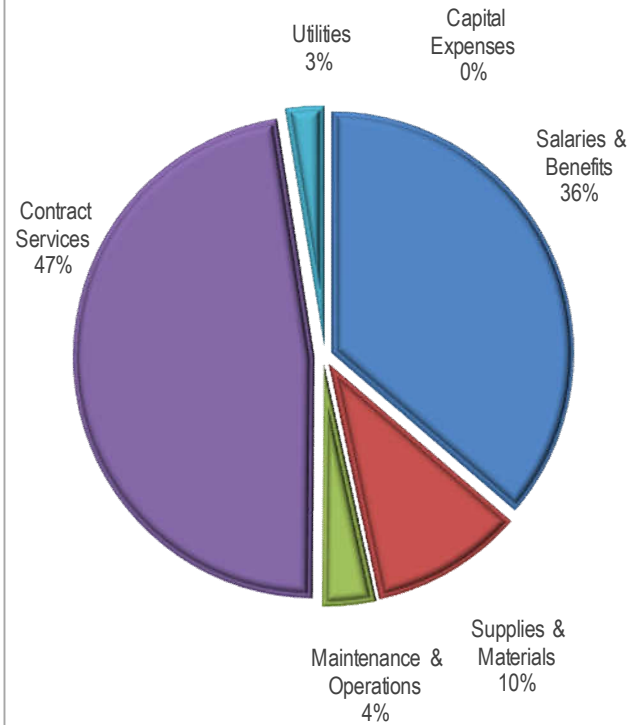
**CITY OF SANGER, TEXAS**  
**Internal Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**October 31, 2022**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Transfers	\$ 3,483,760	\$ 353,124		10.1%	3,130,636
<b>Total Revenues</b>	<b>3,483,760</b>	<b>353,124</b>		<b>10.1%</b>	<b>3,130,636</b>
<b>Operating Expenditures</b>					
Mayor & Council	60,800	1,216	-	2.0%	59,584
Administration	423,800	28,749	-	6.8%	395,051
City Secretary	171,600	22,469	-	13.1%	149,131
Legal	310,205	14,293	-	4.6%	295,912
Public Works	338,850	14,931	-	4.4%	323,919
Finance	717,000	50,512	-	7.0%	666,488
Human Resources	177,700	10,701	22,000	18.4%	144,999
Marketing	435,760	22,444	7,750	6.9%	405,566
Facilities	413,645	23,377	56,643	19.3%	333,625
Non-Departmental	434,400	164,432	-	37.9%	269,968
<b>Total Expenditures</b>	<b>3,483,760</b>	<b>353,124</b>	<b>86,393</b>	<b>12.6%</b>	<b>3,044,243</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (86,393)</b>		<b>\$ 86,393</b>
Fund Balance - October 1, 2022	-				
Fund Balance - October 31, 2022	\$ -				

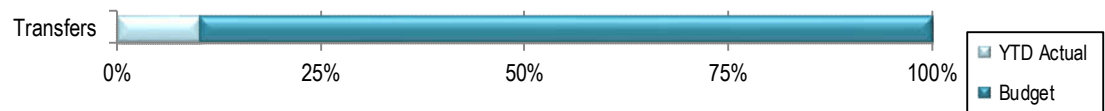
### Internal Service Fund Revenues



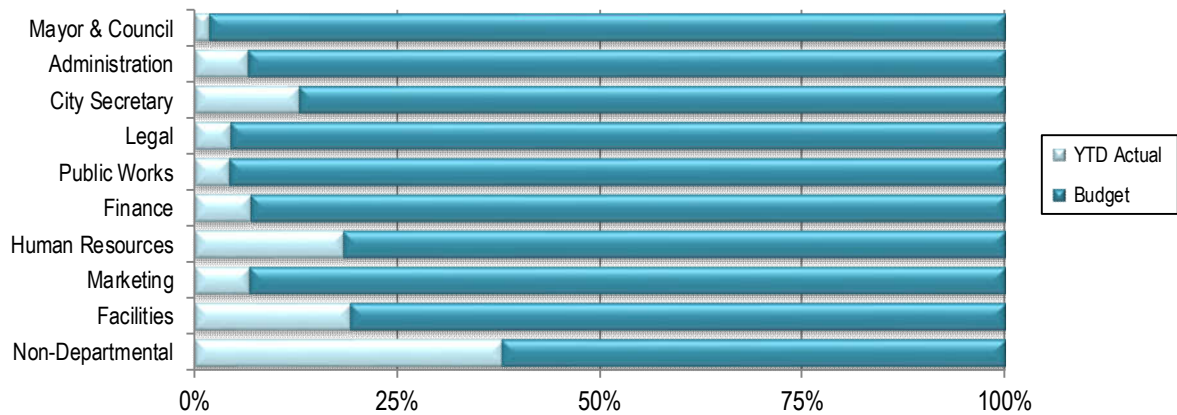
### Internal Service Fund Expenditures



### Internal Service Fund Revenues: Actual to Budget



### Internal Service Fund Expenditures: Actual to Budget

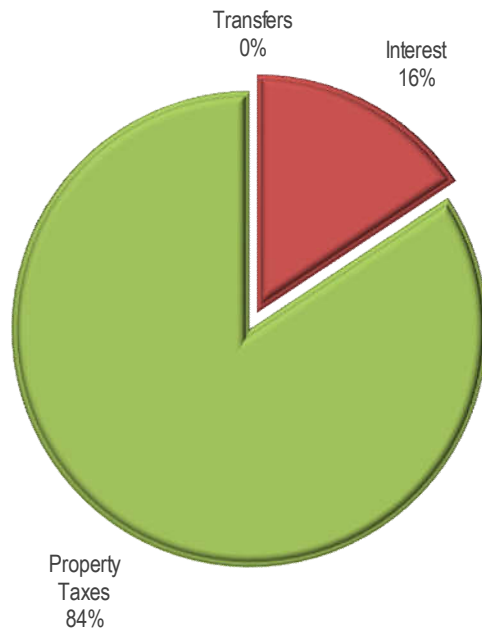


# DEBT SERVICE FUND

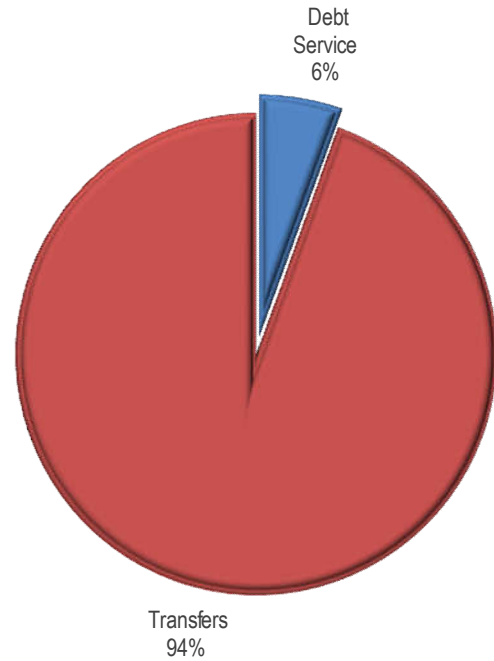
**CITY OF SANGER, TEXAS**  
**Debt Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**October 31, 2022**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Property Taxes	\$ 154,485	\$ 2,241		1.5%	\$ 152,244
Interest	5,000	417		8.3%	4,583
Transfers	212,500	-		0.0%	212,500
<b>Total Revenues</b>	<b>\$ 371,985</b>	<b>\$ 2,658</b>		<b>0.0%</b>	<b>\$ 369,327</b>
<b>Operating Expenditures</b>					
Debt Service	336,554	500	-	0.1%	336,054
Transfers	51,535	4,295	-	8.3%	47,240
<b>Total Expenditures</b>	<b>388,089</b>	<b>4,795</b>	<b>-</b>	<b>1.2%</b>	<b>383,294</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (16,104)</b>	<b>\$ (2,137)</b>	<b>\$ -</b>		<b>\$ (13,967)</b>
Fund Balance - October 1, 2022	457,598	457,598			
Fund Balance - October 31, 2022	\$ 441,494	\$ 455,461			

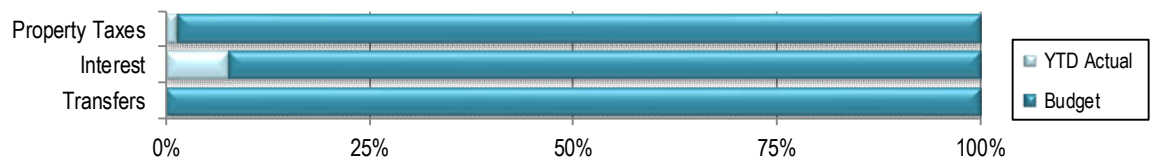
### Debt Service Fund Revenues



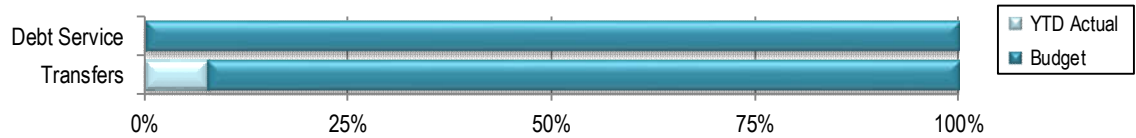
### Debt Service Fund Expenditures



### Debt Service Fund Revenues: Actual to Budget



### Debt Service Fund Expenditures: Actual to Budget

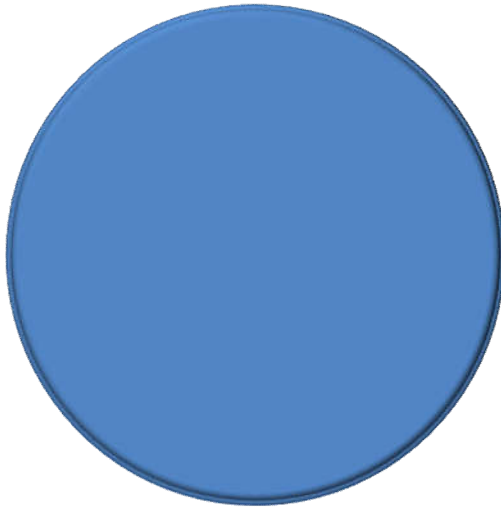


# ENTERPRISE DEBT SERVICE FUND

**CITY OF SANGER, TEXAS**  
**Enterprise Debt Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**October 31, 2022**

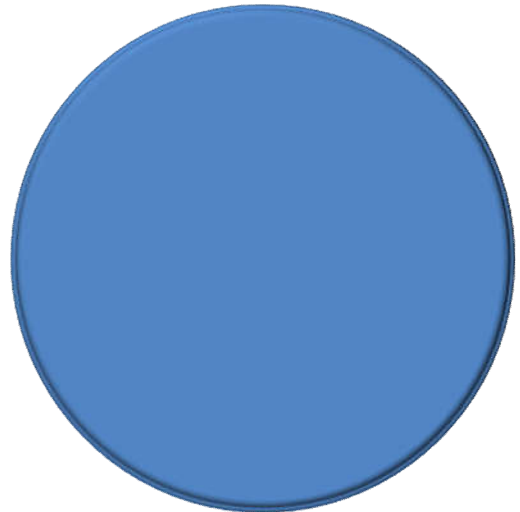
	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Transfers	\$ 2,158,000	\$ 179,833		8.3%	1,978,167
<b>Total Revenues</b>	<b>2,158,000</b>	<b>179,833</b>		<b>8.3%</b>	<b>1,978,167</b>
<b>Operating Expenditures</b>					
Debt Service	2,132,761	834,150	-	39.1%	1,298,611
<b>Total Expenditures</b>	<b>2,132,761</b>	<b>834,150</b>	<b>-</b>	<b>39.1%</b>	<b>1,298,611</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 25,239</b>	<b>\$ (654,317)</b>	<b>\$ -</b>		<b>\$ 679,556</b>
Fund Balance - October 1, 2022	1,865,486	1,865,486			
Fund Balance - October 31, 2022	<u>\$ 1,890,725</u>	<u>\$ 1,211,169</u>			

### Enterprise Debt Service Fund Revenues



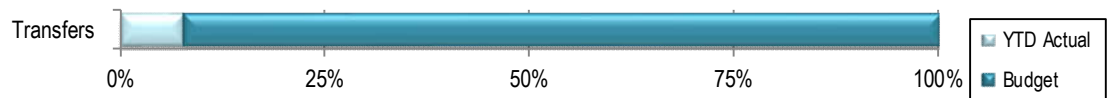
Transfers  
100%

### Enterprise Debt Service Fund Expenditures



Debt  
Service  
100%

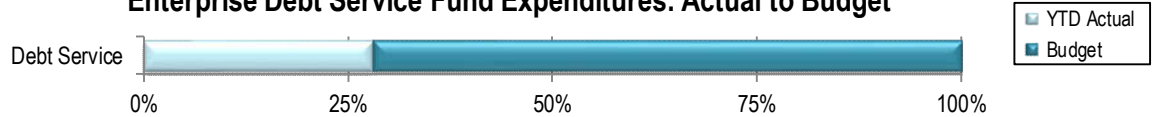
### Enterprise Debt Service Fund Revenues: Actual to Budget



0% 25% 50% 75% 100%

YTD Actual  
Budget

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



0% 25% 50% 75% 100%

YTD Actual  
Budget

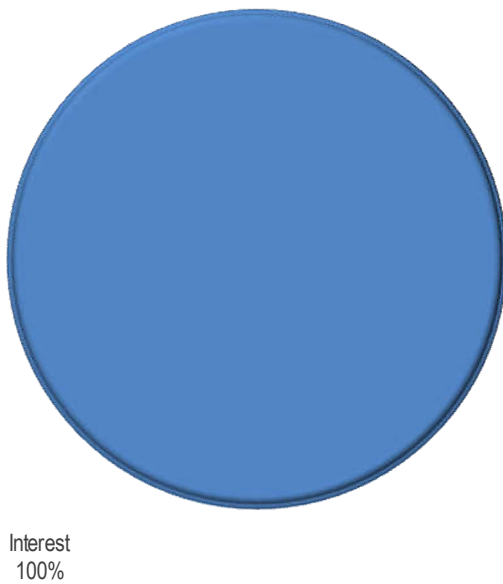
# CAPITAL PROJECTS FUND

**CITY OF SANGER, TEXAS**  
**Capital Projects Fund**  
**Revenue & Expense Report (Unaudited)**  
**October 31, 2022**

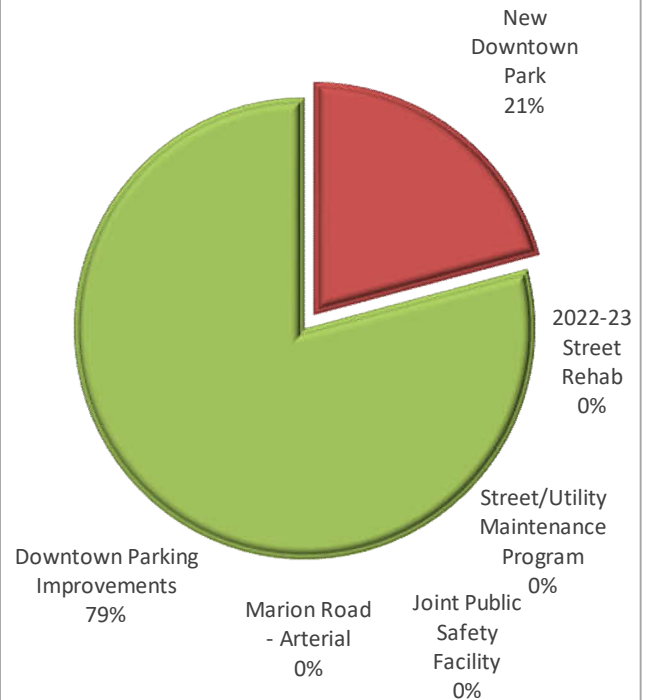
	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Interest	\$ 45,000	\$ 2,756		6.1%	42,244
<b>Total Revenues</b>	<b>45,000</b>	<b>2,756</b>		<b>6.1%</b>	<b>42,244</b>
<b>Operating Expenditures</b>					
2022-23 Street Rehab	340,000	-	-	0.0%	340,000
Street/Utility Maintenance Program	425,000	-	-	0.0%	425,000
Marion Road - Arterial	750,000	-	-	0.0%	750,000
Downtown Parking Improvements	150,000	2,850	-	1.9%	147,150
New Downtown Park	200,000	750	-	0.4%	199,250
Joint Public Safety Facility	300,000	-	-	0.0%	300,000
<b>Total Expenditures</b>	<b>2,165,000</b>	<b>3,600</b>	<b>-</b>	<b>0.2%</b>	<b>2,161,400</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (2,120,000)</b>	<b>\$ (844)</b>	<b>\$ -</b>		<b>\$ (2,119,156)</b>
Fund Balance - October 1, 2022	3,347,015	3,347,015			
Fund Balance - October 31, 2022	\$ 1,227,015	\$ 3,346,171			



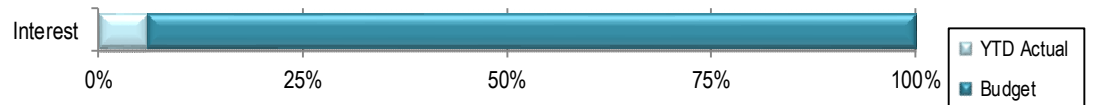
**Capital Projects Fund Revenues**



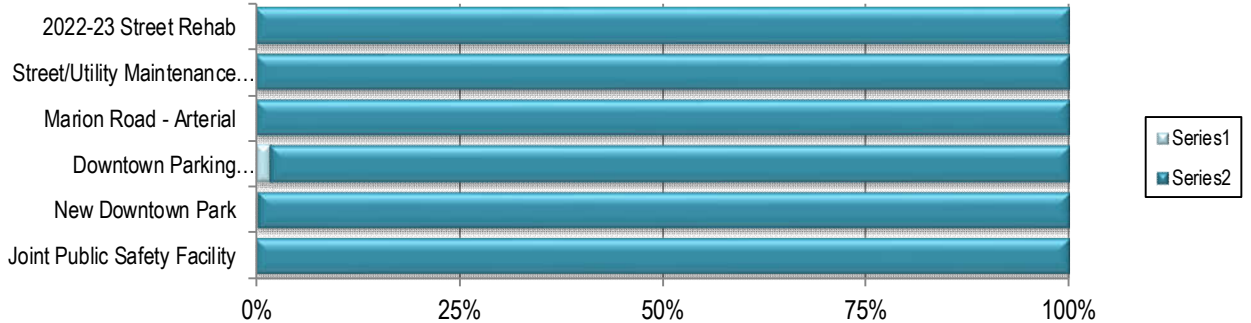
**Capital Projects Fund Expenditures**



**Capital Projects Fund Revenues: Actual to Budget**



**Capital Projects Fund Expenditures: Actual to Budget**

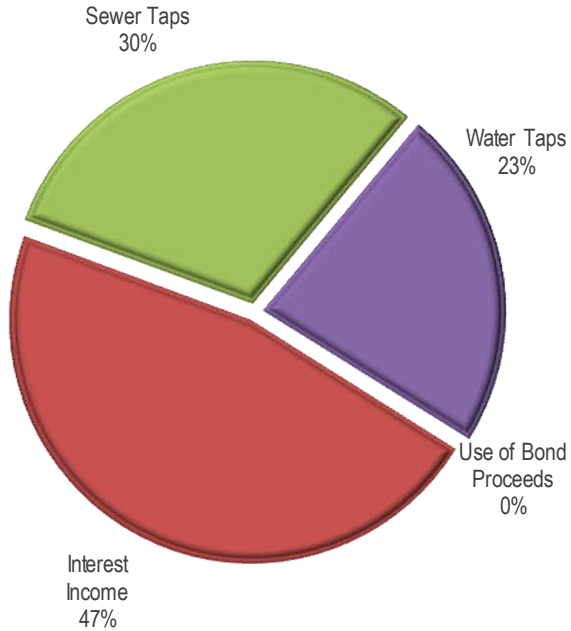


# ENTERPRISE CAPITAL PROJECTS FUND

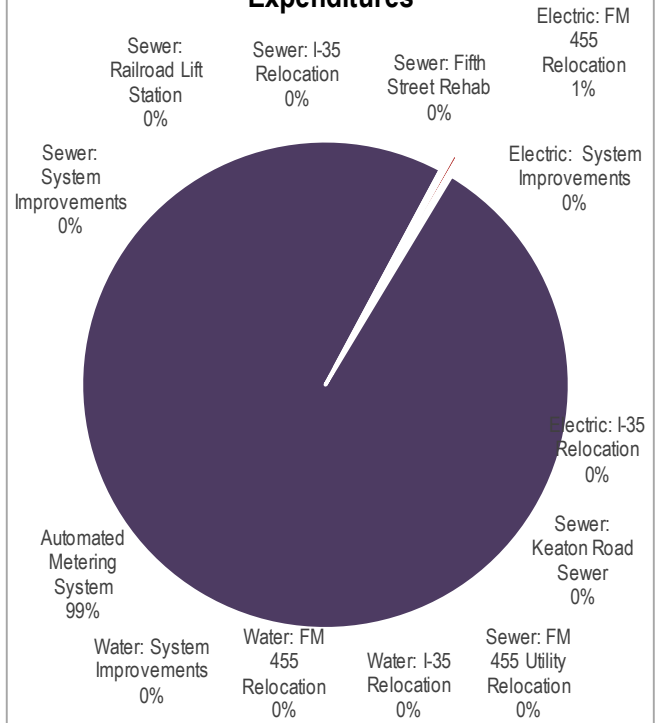
**CITY OF SANGER, TEXAS**  
**Enterprise Capital Projects Fund**  
**Revenue & Expense Report (Unaudited)**  
**October 31, 2022**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Water Taps	\$ 350,000	\$ 13,500		3.9%	\$ 336,500
Sewer Taps	400,000	18,000		4.5%	382,000
Interest	150,000	27,623		18.4%	122,377
Use of Bond Proceeds	14,000,000	-		0.0%	14,000,000
<b>Total Revenues</b>	<b>\$ 14,900,000</b>	<b>\$ 59,123</b>		<b>0.1%</b>	<b>\$ 14,840,877</b>
<b>Operating Expenditures</b>					
Water: System Improvements	1,200,000	-	-	0.0%	1,200,000
Water: FM 455 Relocation	-	60,234	(52,972)	0.0%	(7,262)
Water: I-35 Relocation	3,597,732	6,507	(6,507)	0.0%	3,597,732
Automated Metering System	3,200,000	63,811	3,047,758	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	-	60,234	(52,972)	0.0%	(7,262)
Sewer: I-35 Relocation	2,825,178	6,507	(6,507)	0.0%	2,825,178
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	-	11,292	-	0.0%	(11,292)
Electric: I-35 Relocation	3,500,000	5,000	(5,000)	0.0%	3,500,000
<b>Total Expenditures</b>	<b>16,177,910</b>	<b>213,585</b>	<b>2,923,800</b>	<b>19.4%</b>	<b>13,040,525</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (1,277,910)</b>	<b>\$ (154,462)</b>	<b>\$ (2,923,800)</b>		<b>\$ 1,800,352</b>
Fund Balance - October 1, 2022	3,230,908	3,230,908			
Fund Balance - October 31, 2022	<u>\$ 1,952,998</u>	<u>\$ 3,076,446</u>			

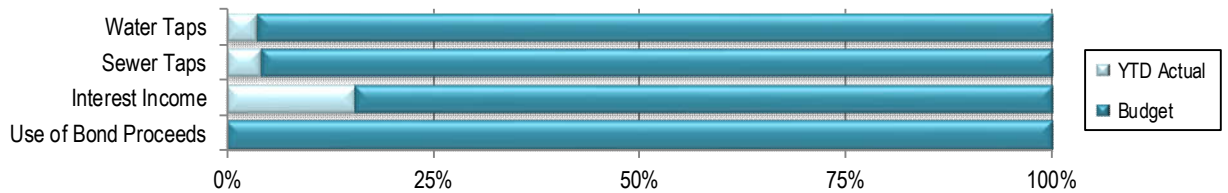
### Enterprise Capital Projects Fund Revenues



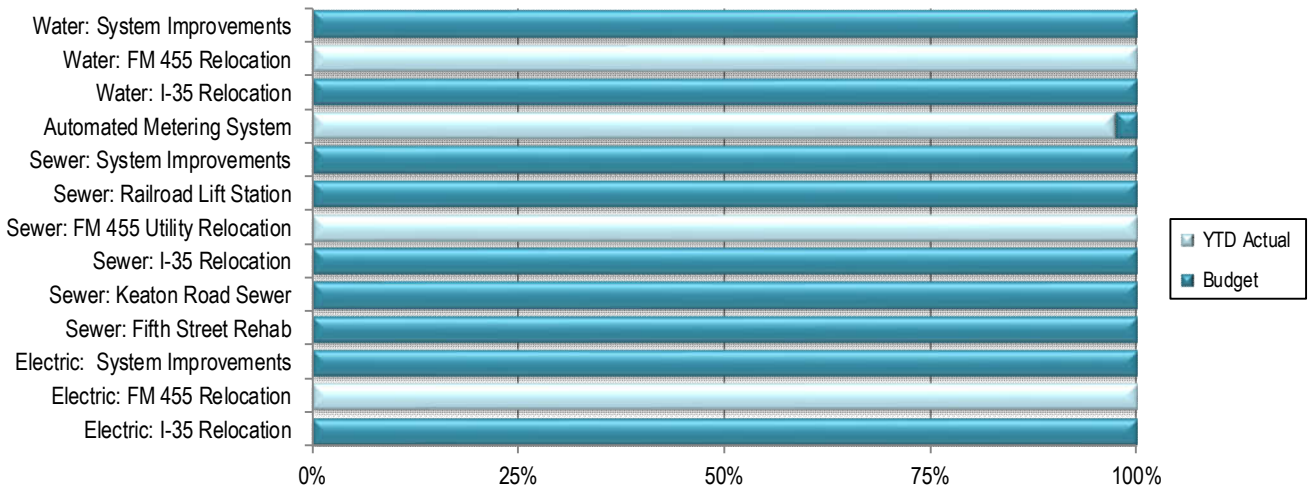
### Enterprise Capital Projects Fund Expenditures



### Enterprise Capital Projects Fund Revenues: Actual to Budget



### Enterprise Capital Projects Fund Expenditures: Actual to Budget

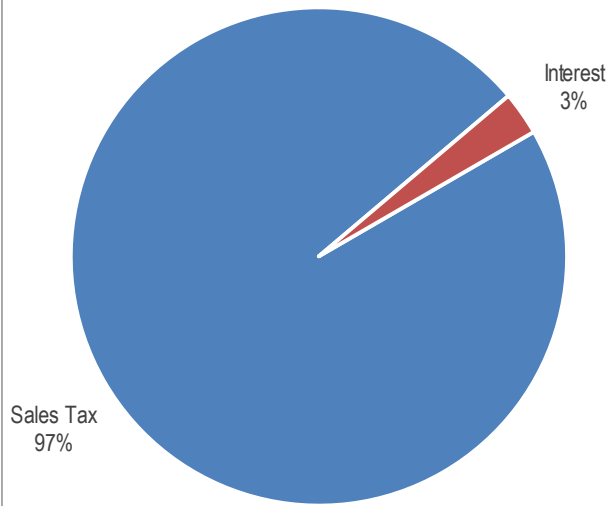


# 4A FUND

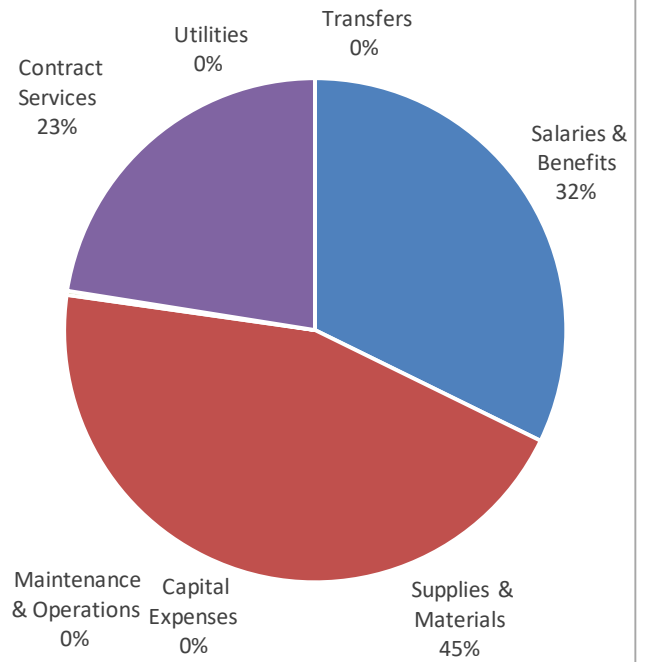
**CITY OF SANGER, TEXAS**  
**4A Fund**  
**Revenue & Expense Report (Unaudited)**  
**October 31, 2022**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Sales Tax	\$ 800,000	\$ 65,621		8.2%	\$ 734,379
Interest	22,000	1,908		8.7%	20,092
<b>Total Revenues</b>	<b>\$ 822,000</b>	<b>\$ 67,529</b>		<b>8.2%</b>	<b>\$ 754,471</b>
<b>Operating Expenditures</b>					
Economic Development	\$ 139,050	\$ 12,597	\$ (4,500)	5.8%	\$ 130,953
Transfers	15,000	-	-	0.0%	15,000
<b>Total Expenditures</b>	<b>154,050</b>	<b>12,597</b>	<b>(4,500)</b>	<b>5.3%</b>	<b>145,953</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 667,950</b>	<b>\$ 54,932</b>	<b>\$ 4,500</b>		<b>\$ 608,518</b>
Fund Balance - October 1, 2022	3,381,095	3,381,095			
Fund Balance - October 31, 2022	<u>\$ 4,049,045</u>	<u>\$ 3,436,027</u>			

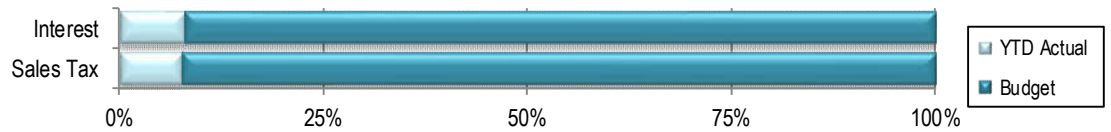
**4A Fund Revenues**



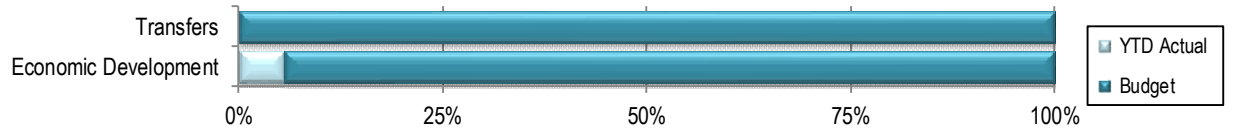
**4A Fund Revenues**



**4A Fund Revenues: Actual to Budget**



**4A Fund Expenditures: Actual to Budget**

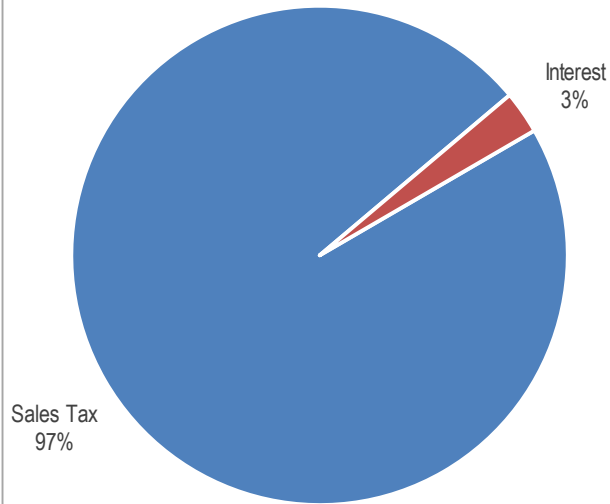


# 4B FUND

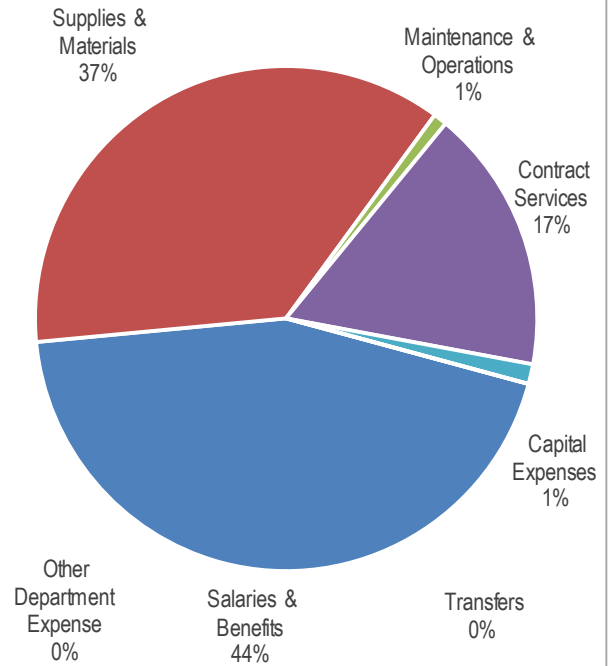
**CITY OF SANGER, TEXAS**  
**4B Fund**  
**Revenue & Expense Report (Unaudited)**  
**October 31, 2022**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Sales Tax	\$ 800,000	\$ 65,621		8.2%	\$ 734,379
Interest	30,000	1,866		6.2%	28,134
<b>Total Revenues</b>	<b>\$ 830,000</b>	<b>\$ 67,487</b>		<b>8.1%</b>	<b>\$ 762,513</b>
<b>Operating Expenditures</b>					
Economic Development	\$ 644,050	\$ 12,635	\$ (4,500)	1.3%	\$ 635,915
Transfers	227,500	-	-	0.0%	227,500
<b>Total Expenditures</b>	<b>871,550</b>	<b>12,635</b>	<b>(4,500)</b>	<b>0.9%</b>	<b>863,415</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (41,550)</b>	<b>\$ 54,852</b>	<b>\$ 4,500</b>		<b>\$ (100,902)</b>
Fund Balance - October 1, 2022	2,391,482	2,391,482			
Fund Balance - October 31, 2022	\$ 2,349,932	\$ 2,446,334			

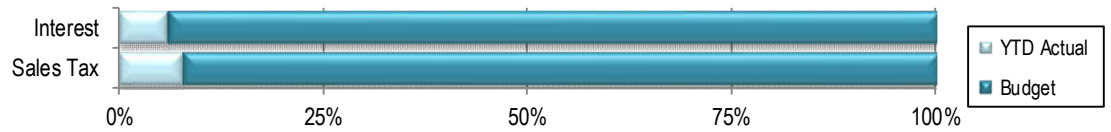
### 4B Fund Revenues



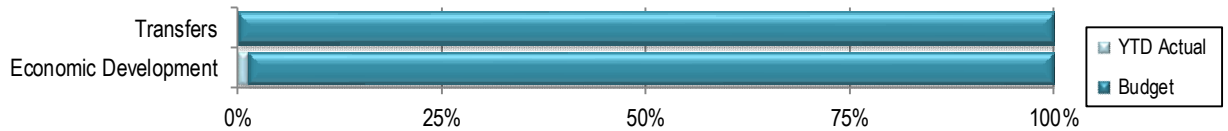
### 4B Fund Expenditures



### 4B Fund Revenues: Actual to Budget



### 4B Fund Expenditures: Actual to Budget



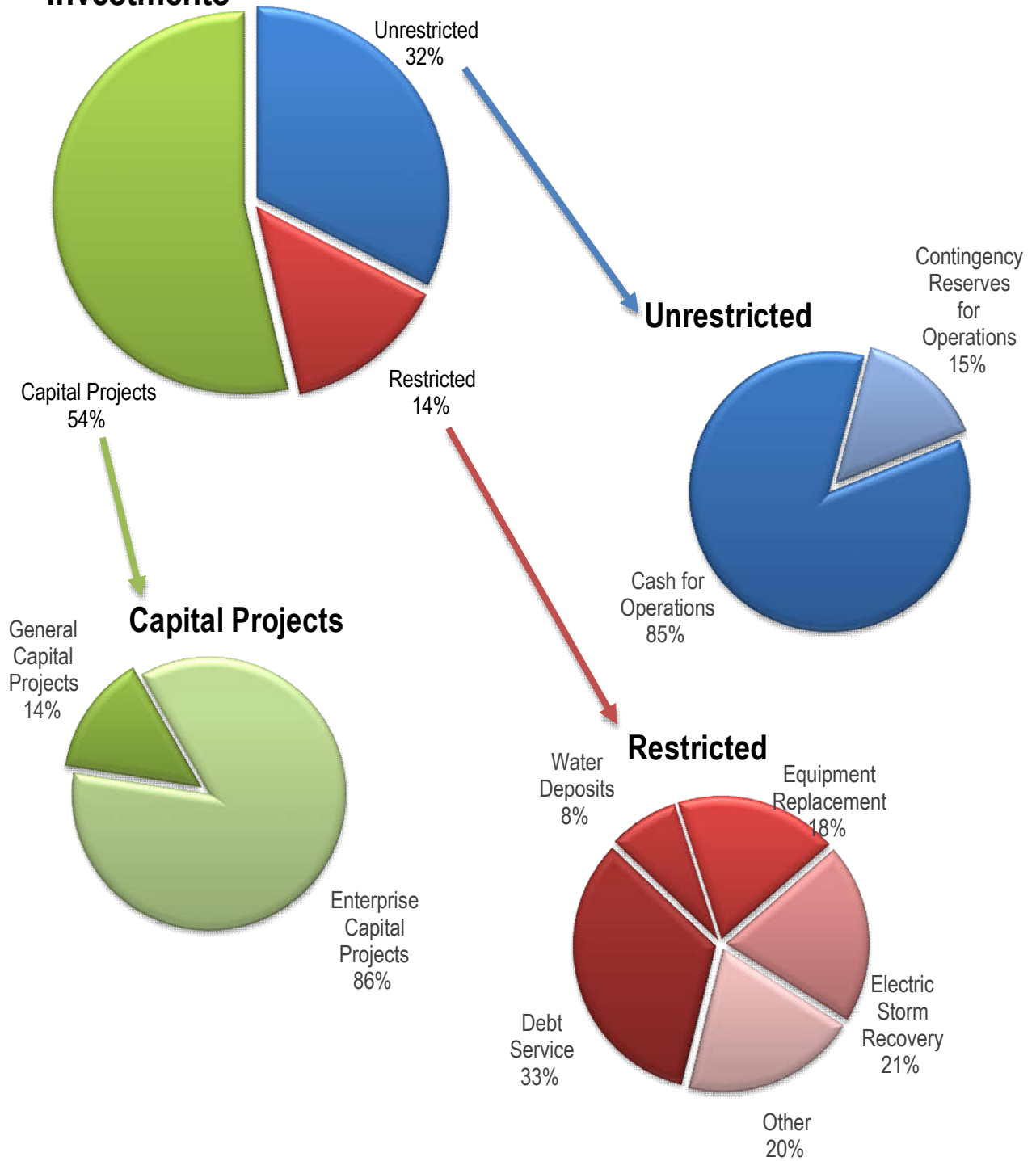
# CASH AND INVESTMENTS REPORT

**CITY OF SANGER, TEXAS  
CASH AND INVESTMENTS  
October 31, 2022**

Name	General	Enterprise	Debt Service	Capital Projects	Total
<b>UNRESTRICTED</b>					
Cash for Operations	\$ 9,898,435	\$ 2,253,365	\$ -	\$ -	\$ 12,151,800
Contingency Reserves for Operations	1,064,766	1,058,442	-	-	2,123,208
<b>TOTAL UNRESTRICTED</b>	<b>\$ 10,963,201</b>	<b>\$ 3,311,807</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,275,008</b>
<b>RESTRICTED</b>					
Debt Service	\$ -	\$ 1,545,729	\$ 459,264	\$ -	\$ 2,004,993
Water Deposits	-	482,930	-	-	482,930
Equipment Replacement	973,341	141,125	-	-	1,114,466
Electric Storm Recovery	-	1,236,568	-	-	1,236,568
Hotel Occupancy Tax	2,168,890	-	-	-	2,168,890
Grant Funds	73,096	-	-	-	73,096
Keep Sanger Beautiful (KSB)	5,526	-	-	-	5,526
Library	98,598	-	-	-	98,598
Parkland Dedication	104,428	-	-	-	104,428
Roadway Impact	1,355,429	-	-	-	1,355,429
Court Security	15,950	-	-	-	15,950
Court Technology	278	-	-	-	278
Child Safety Fee	64,445	-	-	-	64,445
Forfeited Property	10,272	-	-	-	10,272
Donations	22,979	-	-	-	22,979
<b>TOTAL RESTRICTED</b>	<b>\$ 4,893,232</b>	<b>\$ 3,406,352</b>	<b>\$ 459,264</b>	<b>\$ -</b>	<b>\$ 8,758,848</b>
<b>CAPITAL PROJECTS</b>					
General Capital Projects	\$ -	\$ -	\$ -	\$ 3,349,771	\$ 3,349,771
Enterprise Capital Projects	-	-	-	20,191,276	20,191,276
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,541,047</b>	<b>\$ 23,541,047</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 15,856,433</b>	<b>\$ 6,718,159</b>	<b>\$ 459,264</b>	<b>\$ 23,541,047</b>	<b>\$ 46,574,903</b>



# Total Cash & Investments



**GENERAL FUND  
CASH AND INVESTMENTS  
October 31, 2022**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	001-00-1000		0.05%	\$ 9,759,102	\$ 9,519,143
Employee Benefits Cash	110-00-1000		0.20%	2,132	2,829
Employee Benefits MM	110-00-1010		0.20%	123,883	124,993
Internal Service Fund	180-00-1000		0.05%	167,101	251,470
<b>OPERATING ACCOUNTS</b>				<b>\$ 10,052,218</b>	<b>\$ 9,898,435</b>
GF Contingency Reserve MM 2487969	001-00-1031		0.20%	\$ 630,695	\$ 632,488
GF Contingency Reserve CD Prosperity	001-00-1039	4/26/2023	0.55%	217,618	217,618
GF Contingency Reserve CD 674907	001-00-1043	7/13/2023	0.45%	214,634	214,660
<b>CONTINGENCY RESERVE</b>				<b>\$ 1,062,947</b>	<b>\$ 1,064,766</b>
* GF Equipment Replacement MM 2376237	001-00-1032		0.20%	\$ 182,899	\$ 183,833
* GF Equipment Replacement CD 719706	001-00-1033	7/6/2023	0.45%	\$ 64,500	\$ 64,508
* General Storm Recovery Pooled Cash	201-00-1000		0.05%	700,000	725,000
<b>EQUIPMENT REPLACEMENT RESERVES</b>				<b>\$ 947,399</b>	<b>\$ 973,341</b>
* A R P Funds Cash	001-00-1034			\$ 2,167,268	\$ 2,168,890
* Hotel Occupancy Tax	050-00-1000			\$ 132,959	\$ 174,553
* Police Grant Fund	320-00-1000			4,780	4,780
* Fire Grant Fund	324-00-1000			68,302	68,302
* 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	1/22/2023	0.45%	52,387	52,394
* Parkland Dedication Fund	450-00-1000			104,428	104,428
* Roadway Impact Fee Fund	451-00-1000			1,352,429	1,355,429
* Court Security Restricted Fund	470-00-1000			15,754	15,950
* Court Technology Restricted Fund	471-00-1000			102	278
* Child Safety Fee Fund	475-00-1000			64,445	64,445
* Forfeited Property Fund	480-00-1000			10,272	10,272
* Police Donations	620-00-1000			78	78
* Fire Donations	624-00-1000			7,038	7,038
* Banner Account for Parks	632-00-1000			6,311	8,811
* Library Donations	642-00-1000			6,952	7,052
<b>OTHER</b>				<b>\$ 4,045,249</b>	<b>\$ 4,094,444</b>
<b>TOTAL CASH AND INVESTMENTS</b>					<b>\$ 16,107,813</b>
<b>TOTAL UNRESTRICTED</b>					<b>\$ 11,115,165</b>
					<b>\$ 10,963,201</b>

\*Restricted Funds

**ENTERPRISE FUND  
CASH AND INVESTMENTS  
October 31, 2022**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	008-00-1010		0.05%	\$ 2,769,244	\$ 2,253,365
<b>OPERATING ACCOUNTS</b>				<b>\$ 2,769,244</b>	<b>\$ 2,253,365</b>
* Pooled Cash	008-00-1010		0.05%	\$ 181,706	\$ 182,930
* Water Deposit CD 2375850	008-00-1041	1/3/2023	0.45%	300,000	300,000
<b>WATER DEPOSIT REFUND ACCOUNT</b>				<b>\$ 481,706</b>	<b>\$ 482,930</b>
* Combined EF Debt Service MM 2376113	008-00-1039		0.20%	331,745	333,028
<b>BOND FUNDS</b>				<b>\$ 331,745</b>	<b>\$ 333,028</b>
EF Contingency Reserve MM 2809753	008-00-1012		0.20%	\$ 629,136	\$ 630,925
EF Contingency Reserve CD 787860	008-00-1014	2/14/2023	0.45%	319,943	319,982
EF Reserve CD 642541	008-00-1040	9/25/2023	0.45%	107,522	107,535
<b>CONTINGENCY RESERVES</b>				<b>\$ 1,056,601</b>	<b>\$ 1,058,442</b>
* EF Storm Recovery MM	208-00-1033		0.20%	\$ 1,233,062	\$ 1,236,568
* EF Equipment Replacement MM 2376202	008-00-1034		0.20%	140,370	141,125
<b>OTHER</b>				<b>\$ 1,373,432</b>	<b>\$ 1,377,693</b>
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 6,012,728</b>	<b>\$ 5,505,458</b>
<b>TOTAL UNRESTRICTED</b>				<b>\$ 3,825,845</b>	<b>\$ 3,311,807</b>

\*Restricted Funds

**DEBT SERVICE & CAPITAL PROJECTS  
CASH AND INVESTMENTS  
October 31, 2022**

**DEBT SERVICE FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	003-00-1000		0.05%	\$ 188,253	\$ 398,553
* DSF Money Market 2376105	003-00-1010		0.20%	60,539	60,711
<b>TOTAL RESTRICTED</b>				<b>\$ 248,792</b>	<b>\$ 459,264</b>

**ENTERPRISE DEBT SERVICE FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current
* Pooled Cash	009-00-1000		0.05%	\$ 1,145,586	\$ 1,212,701
<b>TOTAL RESTRICTED</b>				<b>\$ 1,145,586</b>	<b>\$ 1,212,701</b>

**GENERAL CAPITAL PROJECTS FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current
* Pooled Cash	004-00-1000		0.05%	\$ 3,350,291	\$ 3,349,771
<b>TOTAL RESTRICTED</b>				<b>\$ 3,350,291</b>	<b>\$ 3,349,771</b>

**ENTERPRISE CAPITAL PROJECTS FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Sewer Capital Improvements MM-10% Rev	840-00-1020		0.20%	\$ 1,623,787	\$ 1,628,389
* Sewer Capital Reserve MM 2380226 Tap Fees	840-00-1038		0.20%	2,650,421	2,675,877
<b>* SEWER CAPITAL RESERVE - TAP FEES</b>				<b>\$ 4,274,208</b>	<b>\$ 4,304,266</b>
* Water Capital Reserve MM 2376156 Tap Fees	840-00-1037		0.20%	\$ 2,100,532	\$ 2,119,937
* 2021 CO MM	840-00-1039		0.20%	\$ 13,488,448	\$ 13,500,771
* Pooled Cash	840-00-1000		0.05%	805,006	266,302
<b>TOTAL RESTRICTED</b>				<b>\$ 20,668,194</b>	<b>\$ 20,191,276</b>

*\*Restricted Funds*

**4A & 4B FUNDS**  
**CASH AND INVESTMENTS**  
**October 31, 2022**

**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%	\$ 1,804,776	\$ 1,863,803
* Cash NOW 900020693 Prosperity	41-00-1010		0.05%	332,053	332,113
* 4A MM 902551273 Prosperity	41-00-1012		0.20%	480,396	480,936
* Sanger TX Ind Corp CD 486639	41-00-1013	11/2/2023	0.25%	95,851	95,859
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 2,713,076</b>	<b>\$ 2,772,711</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%	\$ 2,043,700	\$ 1,903,245
* Cash MM 2379694	42-00-1010		0.05%	200,838	201,409
* 4B CD 653500	42-00-1013	4/3/2023	0.45%	22,160	22,163
* 4B CD 659924	42-00-1014	11/12/2023	0.45%	21,916	21,919
* 4B CD 664243	42-00-1015	6/5/2023	0.45%	22,012	22,015
* 4B CD 673277	42-00-1016	7/9/2023	0.45%	21,965	21,968
* 4B CD 686115	42-00-1017	8/4/2023	0.45%	21,989	21,996
* 4B CD 689521	42-00-1018	9/11/2023	0.45%	21,905	21,993
* 4B CD 694371	42-00-1019	11/14/2023	0.45%	21,990	21,992
* 4B CD 697230	42-00-1020	11/17/2023	0.45%	22,116	22,119
* 4B CD 699934	42-00-1021	12/18/2022	0.45%	22,039	22,042
* 4B CD 702285	42-00-1022	1/31/2023	0.45%	21,850	21,852
* 4B CD 706078	42-00-1023	2/19/2023	0.45%	21,760	21,763
* 4B CD 720097	42-00-1024	2/9/2023	0.45%	21,442	21,444
* 4B CD 720119	42-00-1025	11/9/2023	0.45%	21,477	21,480
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 2,529,159</b>	<b>\$ 2,389,400</b>

*\*Restricted Funds*

**CITY OF SANGER, TEXAS  
CASH AND INVESTMENT REPORT  
CERTIFICATION  
October 31, 2022**

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