



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

PREPARED BY THE FINANCE DEPARTMENT

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# INTRODUCTION

This is the financial report for the period ending December 31, 2022. Revenues and expenditures reflect activity from October 1, 2022, through December 31, 2022, or twenty-five percent (25%) of the fiscal year.

## GENERAL FUND

- The General Fund has collected 37.1% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 31.8% 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 20.7% of projected operating revenues.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 22.4% of the annual budget.
- All expenditure categories are within projections.

## INTERNAL SERVICE FUND

- The Internal Service Fund has collected 24.1% of projected transfers from the General and Enterprise Funds.
- All revenue categories are performing within projections.
- Operating expenditures & encumbrances are 28.4% of the annual budget.
- All expenditure categories are within projections.

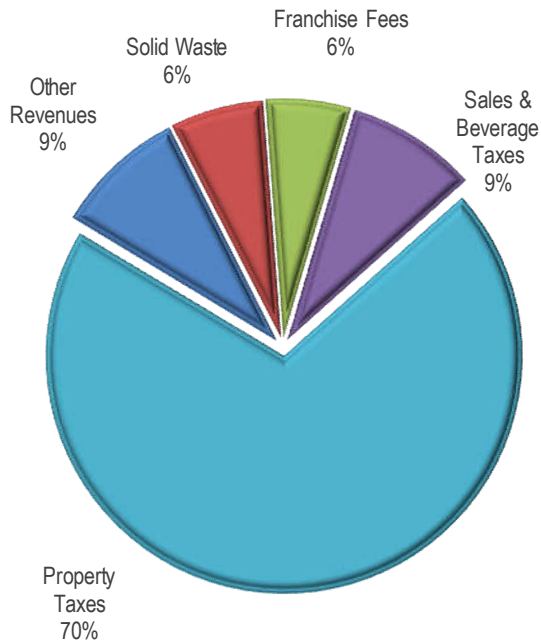
This unaudited report is designed for internal use and does not include all the funds and accounts in the City of Sanger's operations. For a complete report, refer to the City of Sanger Annual Financial Report, available at <https://www.sangertexas.org/177/Financial-Transparency>

# GENERAL FUND

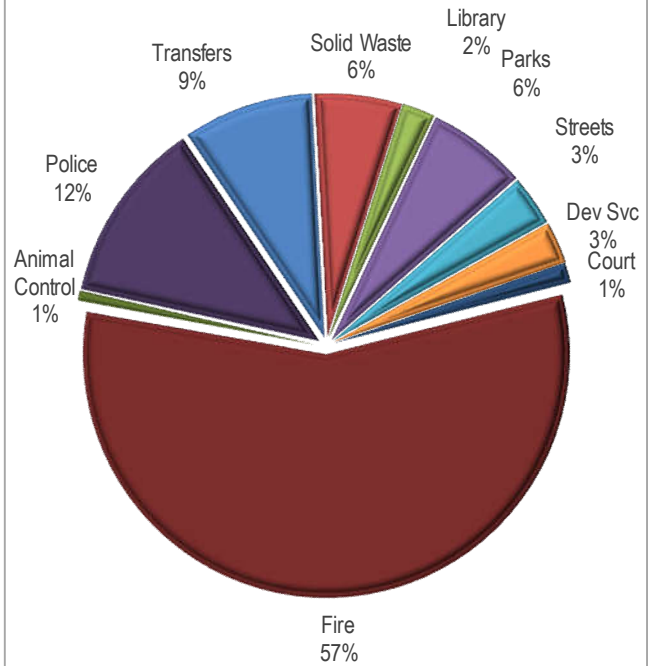
**CITY OF SANGER, TEXAS**  
**General Fund**  
**Revenue & Expense Report (Unaudited)**  
**December 31, 2022**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Property Taxes	\$ 6,088,455	\$ 3,189,857		52.4%	\$ 2,898,598
Sales & Beverage Taxes	1,511,000	403,197		26.7%	1,107,803
Franchise Fees	1,009,895	260,584		25.8%	749,311
Solid Waste	1,262,000	284,582		22.6%	977,418
Licenses & Permits	363,500	87,998		24.2%	275,502
Fines & Forfeitures	155,755	43,100		27.7%	112,655
Department Revenues	574,431	185,288		32.3%	389,143
Interest	225,000	38,003		16.9%	186,997
Miscellaneous	122,500	14,773		12.1%	107,727
Transfers	152,428	36,634		0.0%	115,794
Use of Fund Balance	782,761	-		0.0%	782,761
<b>Total Revenues</b>	<b>\$ 12,247,725</b>	<b>\$ 4,544,016</b>		<b>37.1%</b>	<b>\$ 7,703,709</b>
<b>Expenditures</b>					
Police	\$ 2,468,439	\$ 558,595	\$ 2,830	22.7%	\$ 1,907,014
Animal Control	141,900	29,442	-	20.7%	112,458
Fire	3,598,446	516,788	2,107,022	72.9%	974,636
Municipal Court	262,490	62,337	(403)	23.6%	200,556
Development Services	783,500	132,215	(2,730)	16.5%	654,015
Streets	900,770	186,881	(32,310)	17.2%	746,199
Parks & Recreation	863,050	182,508	122,637	35.4%	557,905
Library	395,426	100,692	(774)	25.3%	295,508
Solid Waste	1,150,000	261,999	-	22.8%	888,001
Transfers	1,681,504	398,224	-	0.0%	1,283,280
<b>Total Expenditures</b>	<b>\$ 12,245,525</b>	<b>\$ 2,429,681</b>	<b>\$ 2,196,272</b>	<b>37.8%</b>	<b>\$ 7,619,572</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 2,200</b>	<b>\$ 2,114,335</b>	<b>\$ (2,196,272)</b>		<b>\$ 84,137</b>
Fund Balance - October 1, 2022	13,046,973	13,046,973			
Fund Balance - December 31, 2022	\$ 13,049,173	\$ 15,161,308			

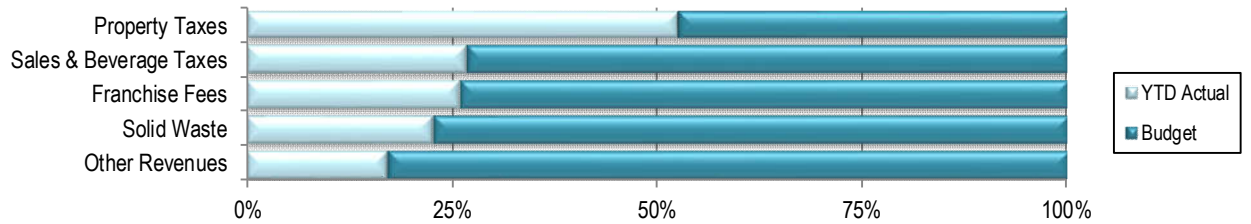
### General Fund Revenues



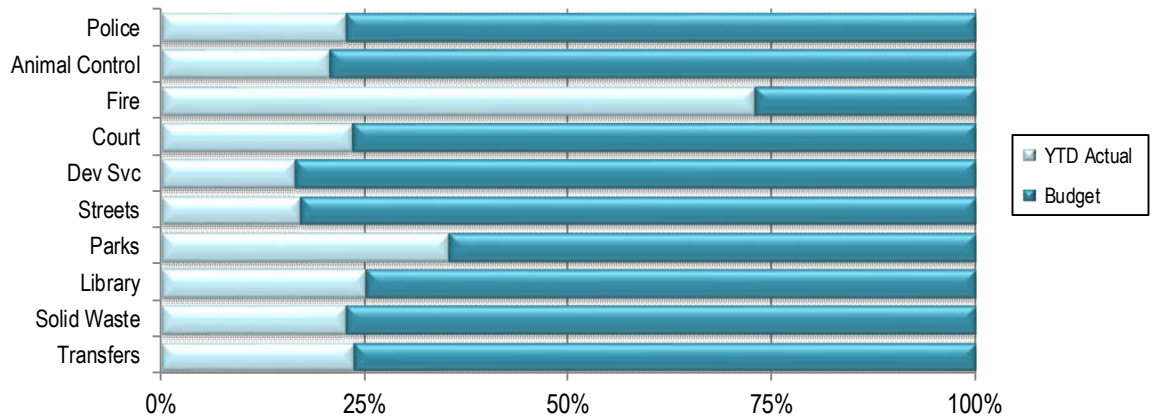
### General Fund Expenditures

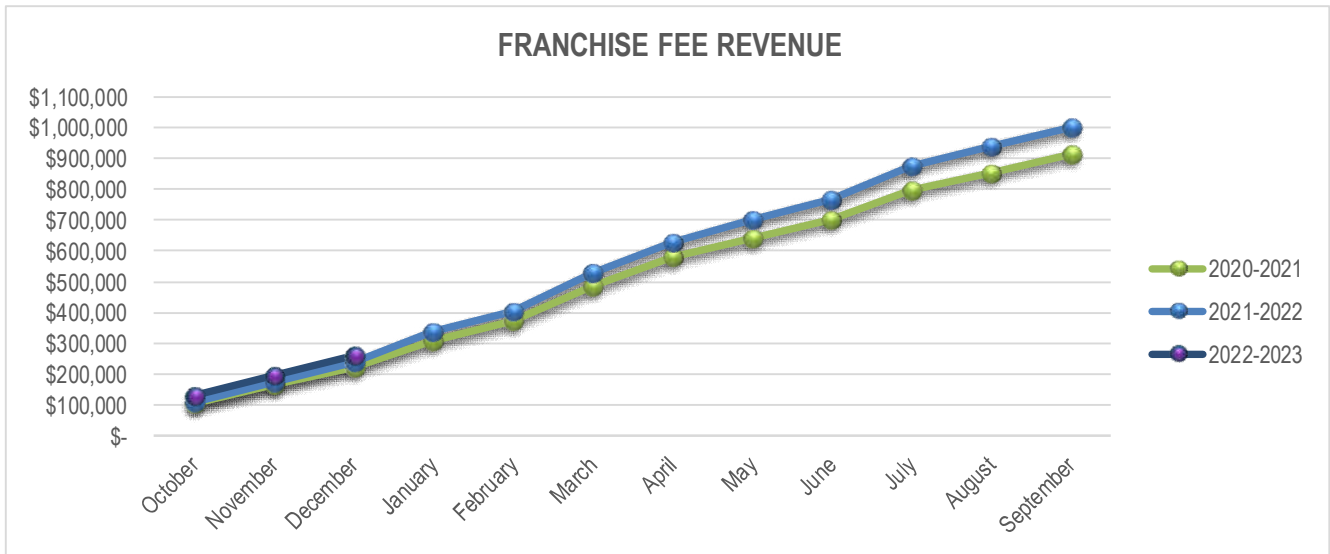
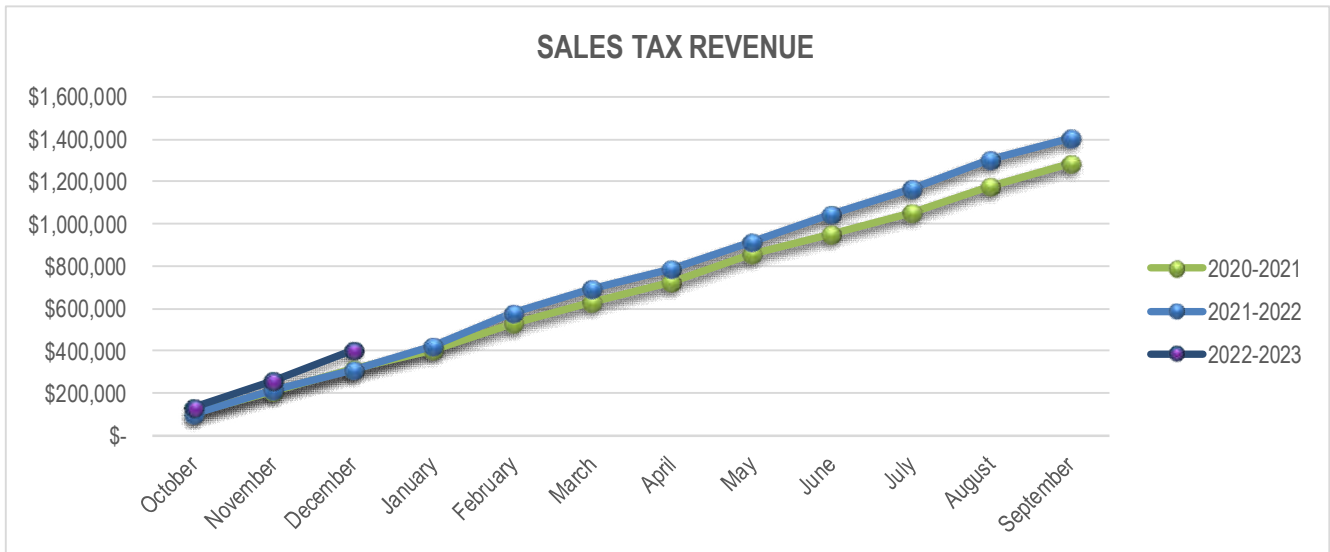
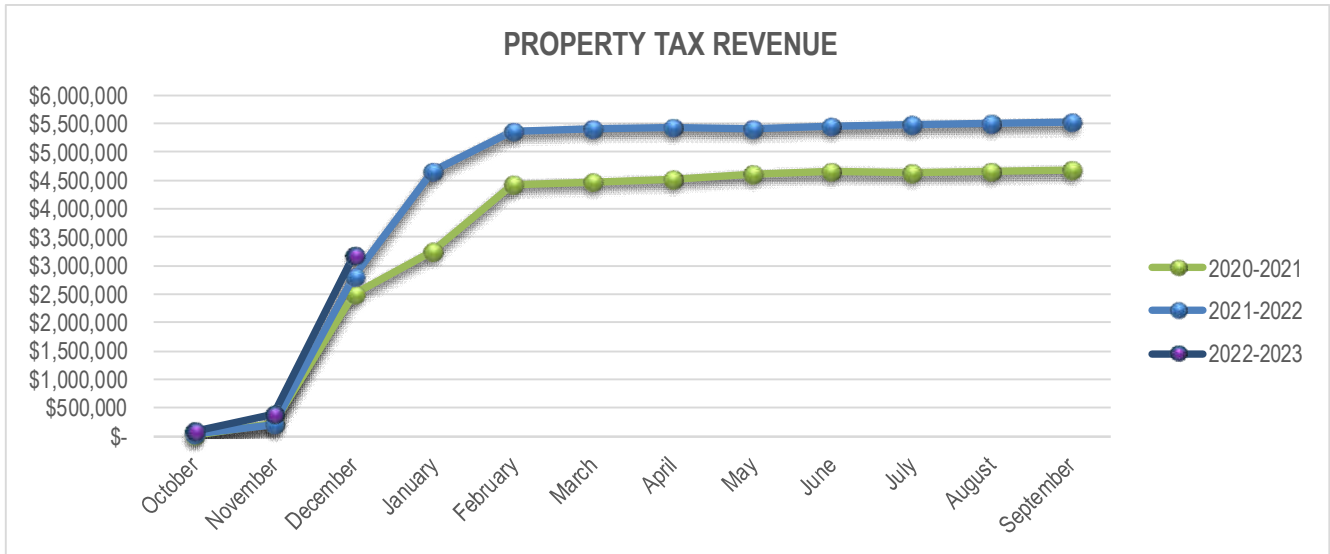


### General Fund Revenues: Actual to Budget



### General Fund Expenditures: Actual to Budget



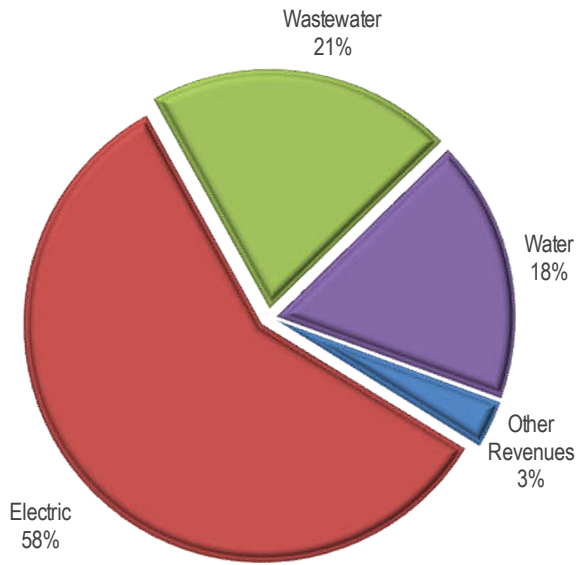


# ENTERPRISE FUND

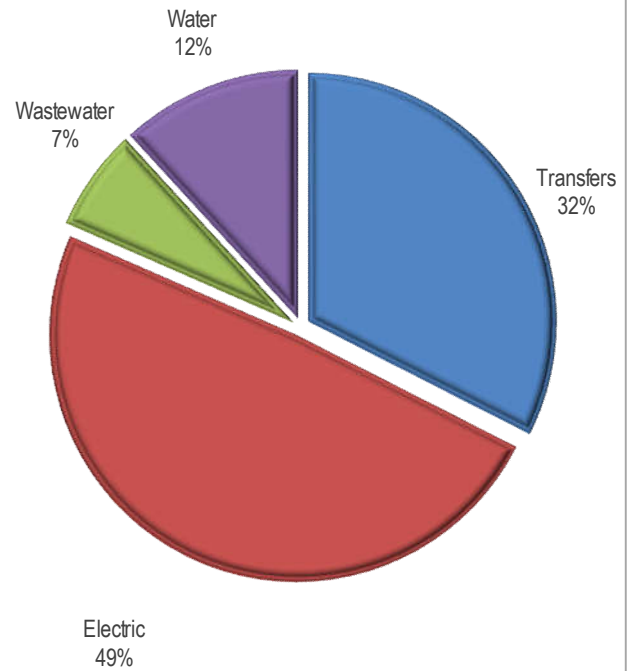
**CITY OF SANGER, TEXAS**  
**Enterprise Fund**  
**Revenue & Expense Report (Unaudited)**  
**December 31, 2022**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Water	\$ 2,334,878	\$ 534,165		22.9%	\$ 1,800,713
Wastewater	2,715,028	621,490		22.9%	2,093,538
Electric	7,692,500	1,742,113		22.6%	5,950,387
Penalties & Fees	200,000	49,758		24.9%	150,242
Interest	60,000	27,249		45.4%	32,751
Miscellaneous	119,000	18,896		15.9%	100,104
Use of Fund Balance	1,311,192	-		0	1,311,192
<b>Total Revenues</b>	<b>\$ 14,432,598</b>	<b>\$ 2,993,671</b>		<b>20.7%</b>	<b>\$ 11,438,927</b>
<b>Expenditures</b>					
Water	\$ 1,837,315	\$ 393,901	\$ (12,791)	20.7%	1,456,205
Wastewater	883,212	209,491	4,667	24.2%	669,054
Electric	7,386,815	1,569,050	13,291	21.4%	5,804,474
Transfers	4,325,256	1,048,086	-	24.2%	3,277,170
<b>Total Expenditures</b>	<b>14,432,598</b>	<b>3,220,528</b>	<b>5,167</b>	<b>22.4%</b>	<b>11,206,903</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ (226,857)</b>	<b>\$ (5,167)</b>		<b>\$ 232,024</b>
Fund Balance - October 1, 2022	18,567,858	18,567,858			
Fund Balance - December 31, 2022	\$ 18,567,858	\$ 18,341,001			

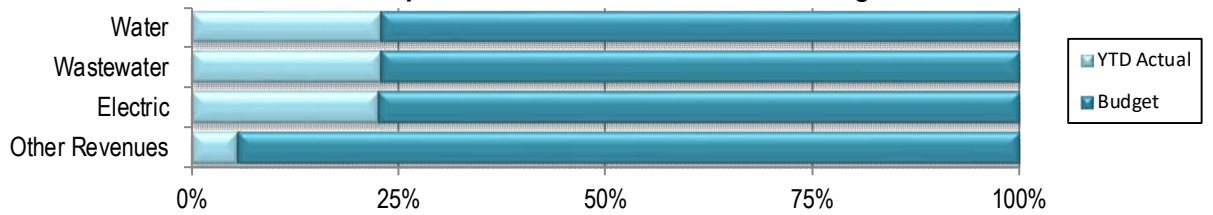
**Enterprise Fund Revenues**



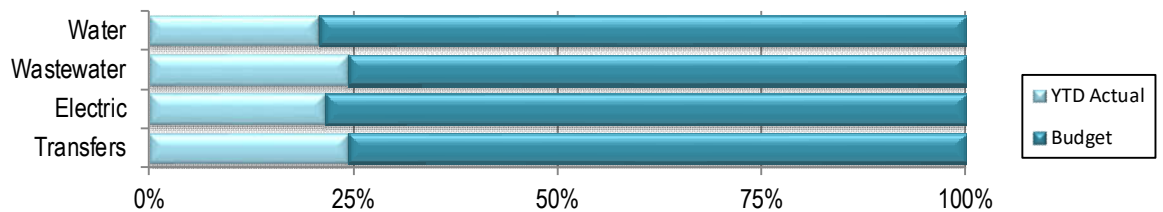
**Enterprise Fund Expenditures**



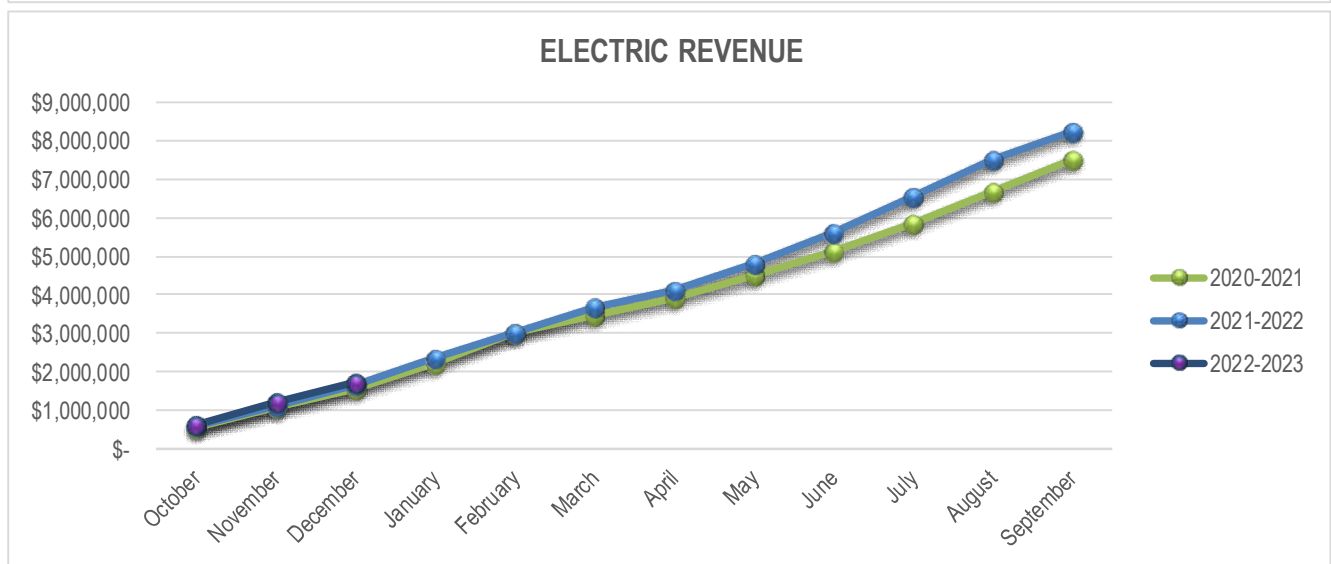
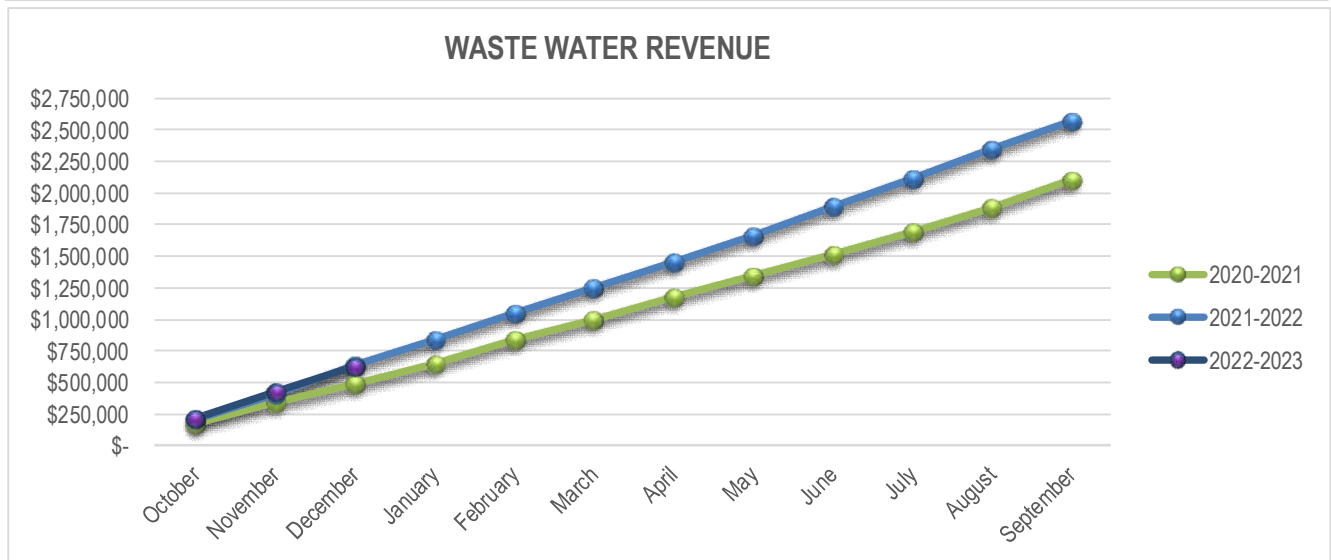
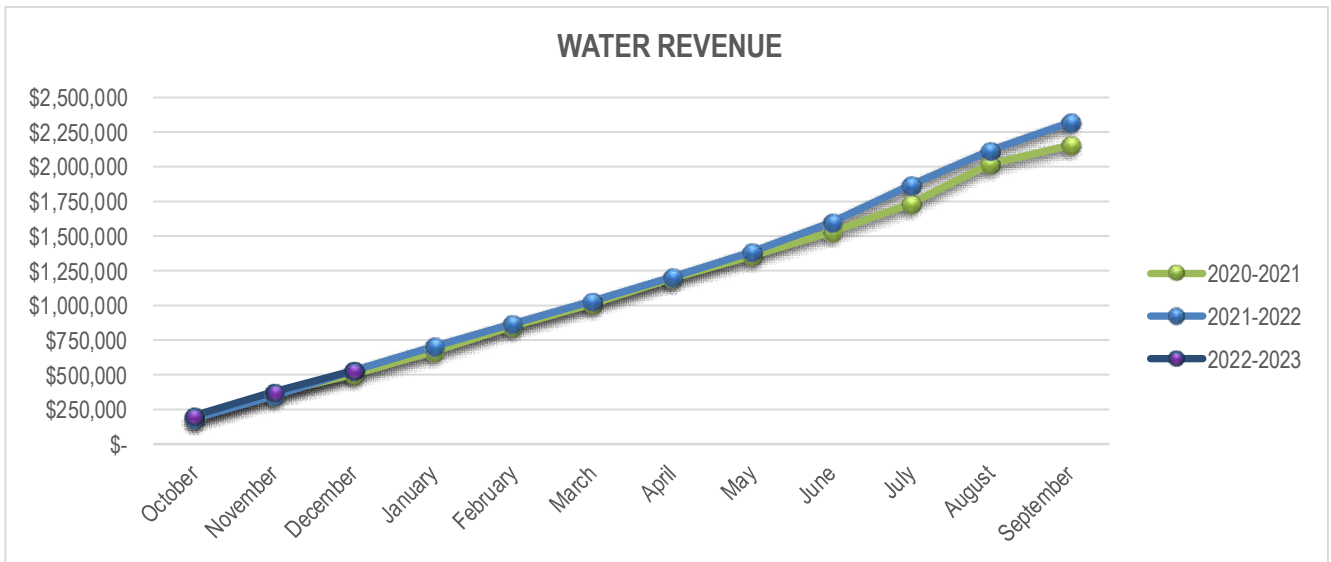
**Enterprise Fund Revenues: Actual to Budget**



**Enterprise Fund Expenditures: Actual to Budget**





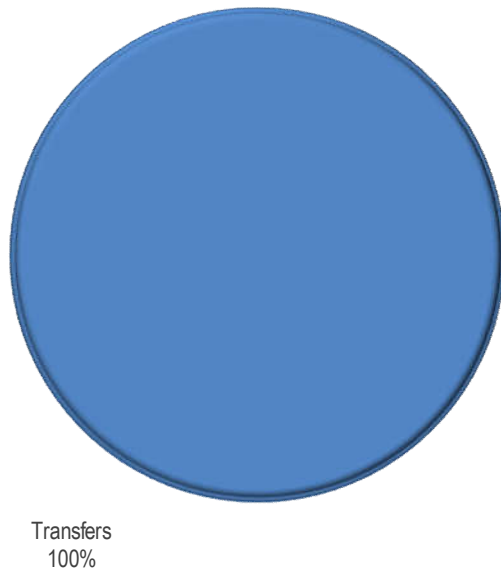


# INTERNAL SERVICE FUND

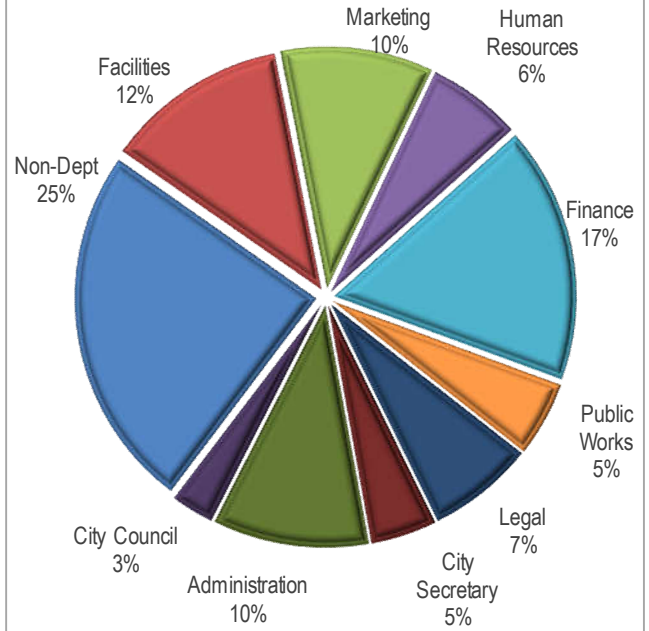
**CITY OF SANGER, TEXAS**  
**Internal Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**December 31, 2022**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Transfers	\$ 3,483,760	\$ 838,060		24.1%	2,645,700
<b>Total Revenues</b>	<b>3,483,760</b>	<b>838,060</b>		<b>24.1%</b>	<b>2,645,700</b>
<b>Operating Expenditures</b>					
City Council	\$ 60,800	\$ 11,853	\$ 16,250	46.2%	\$ 32,697
Administration	423,800	101,782	-	24.0%	322,018
City Secretary	171,600	43,528	-	25.4%	128,072
Legal	310,205	70,773	-	22.8%	239,432
Public Works	338,850	49,568	-	14.6%	289,282
Finance	717,000	170,252	(385)	23.7%	547,133
Human Resources	177,700	44,448	18,000	35.1%	115,252
Marketing	435,760	77,685	23,153	23.1%	334,922
Facilities	413,645	55,636	64,572	29.1%	293,437
Non-Departmental	434,400	212,535	29,687	55.8%	192,178
<b>Total Expenditures</b>	<b>3,483,760</b>	<b>838,060</b>	<b>151,277</b>	<b>28.4%</b>	<b>2,494,423</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (151,277)</b>		<b>\$ 151,277</b>
Fund Balance - October 1, 2022	-				
Fund Balance - December 31, 2022	\$ -				

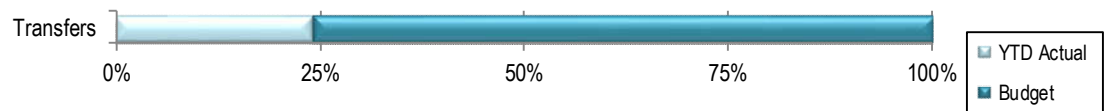
### Internal Service Fund Revenues



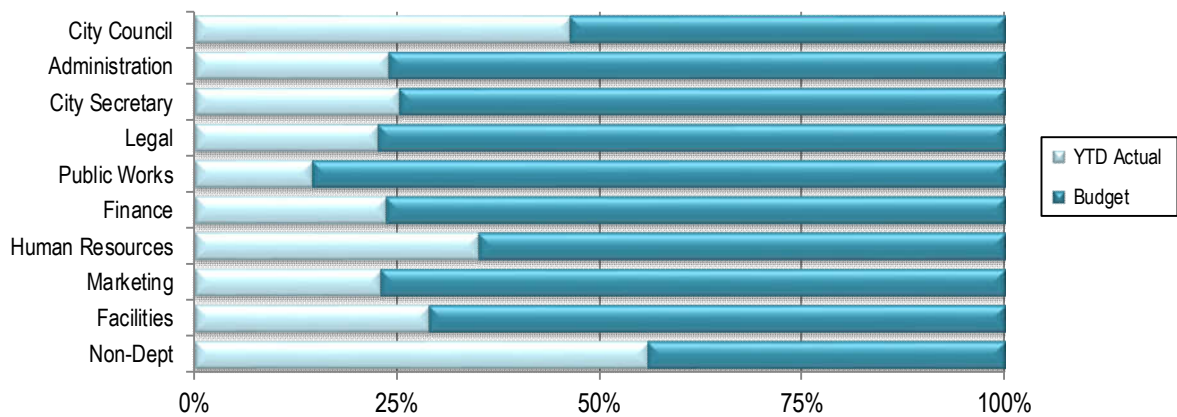
### Internal Service Fund Expenditures



### Internal Service Fund Revenues: Actual to Budget



### Internal Service Fund Expenditures: Actual to Budget

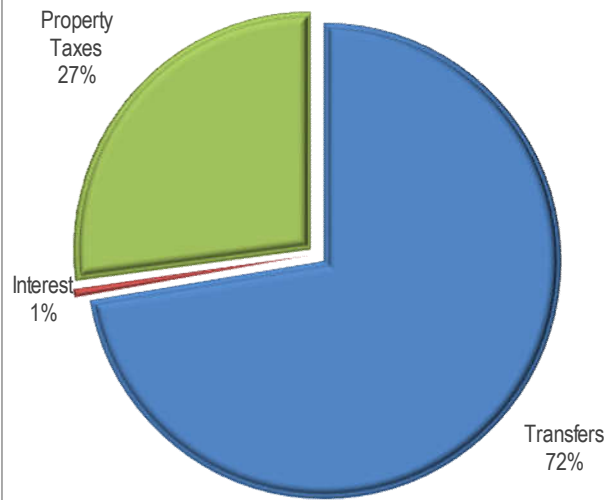


# DEBT SERVICE FUND

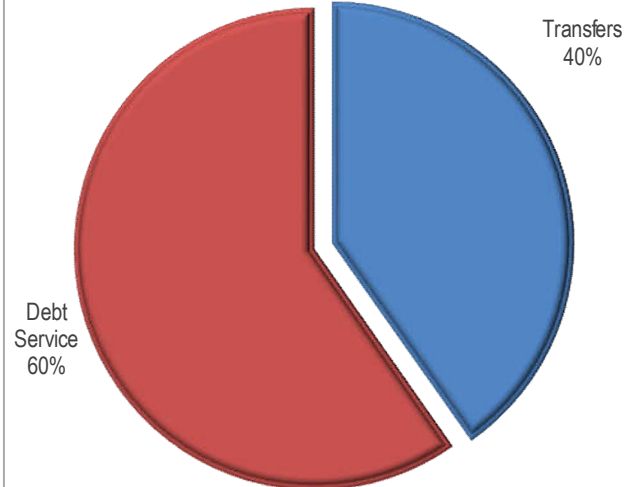
**CITY OF SANGER, TEXAS**  
**Debt Service Fund**  
**Revenue & Expense Report (Unaudited)**  
**December 31, 2022**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Property Taxes	\$ 154,485	\$ 79,591		51.5%	\$ 74,894
Interest	5,000	1,596		31.9%	3,404
Transfers	212,500	212,500		100.0%	-
<b>Total Revenues</b>	<b>\$ 371,985</b>	<b>\$ 293,687</b>		<b>57.1%</b>	<b>\$ 78,298</b>
<b>Operating Expenditures</b>					
Debt Service	336,554	19,129	-	5.7%	317,425
Transfers	51,535	12,884	-	25.0%	38,651
<b>Total Expenditures</b>	<b>388,089</b>	<b>32,013</b>	<b>-</b>	<b>8.2%</b>	<b>356,076</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (16,104)</b>	<b>\$ 261,674</b>	<b>\$ -</b>		<b>\$ (277,778)</b>
Fund Balance - October 1, 2022	457,598	457,598			
Fund Balance - December 31, 2022	\$ 441,494	\$ 719,272			

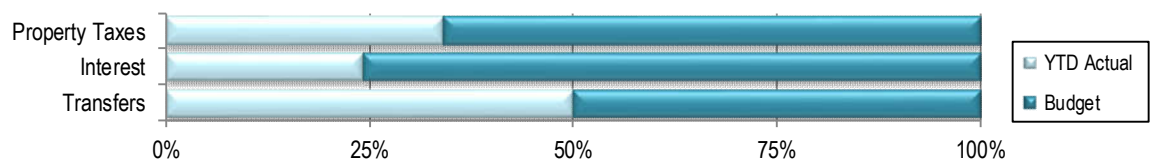
### Debt Service Fund Revenues



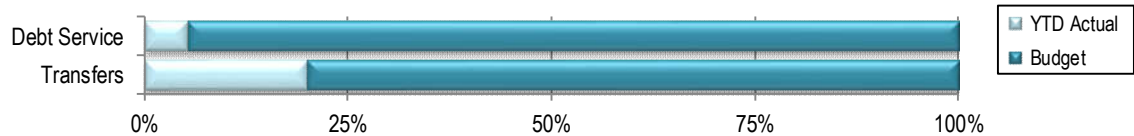
### Debt Service Fund Expenditures



### Debt Service Fund Revenues: Actual to Budget



### Debt Service Fund Expenditures: Actual to Budget

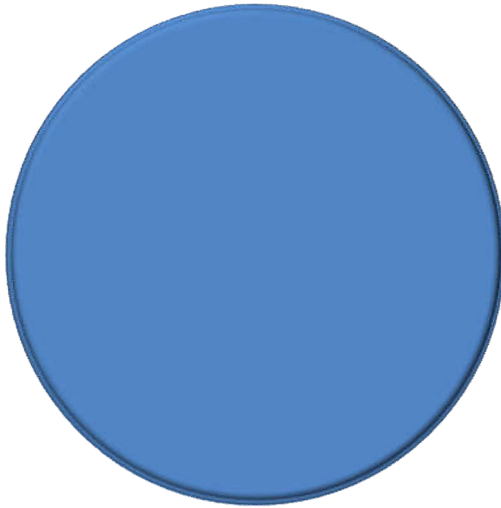


# ENTERPRISE DEBT SERVICE FUND

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

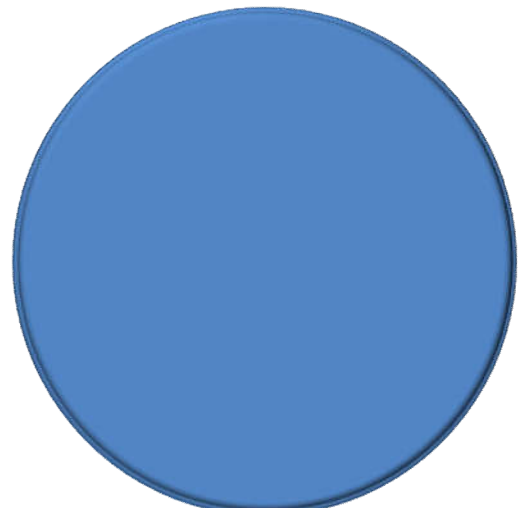
	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Transfers	\$ 2,158,000	\$ 539,500		25.0%	1,618,500
<b>Total Revenues</b>	<b>2,158,000</b>	<b>539,500</b>		<b>25.0%</b>	<b>1,618,500</b>
<b>Operating Expenditures</b>					
Debt Service	2,132,761	853,060	-	40.0%	1,279,701
<b>Total Expenditures</b>	<b>2,132,761</b>	<b>853,060</b>	<b>-</b>	<b>40.0%</b>	<b>1,279,701</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 25,239</b>	<b>\$ (313,560)</b>	<b>\$ -</b>		<b>\$ 338,799</b>
Fund Balance - October 1, 2022	1,865,486	1,865,486			
Fund Balance - December 31, 2022	<u>\$ 1,890,725</u>	<u>\$ 1,551,926</u>			

### Enterprise Debt Service Fund Revenues



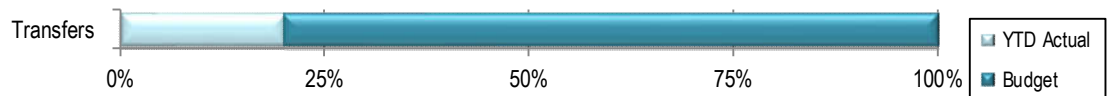
Transfers  
100%

### Enterprise Debt Service Fund Expenditures



Debt Service  
100%

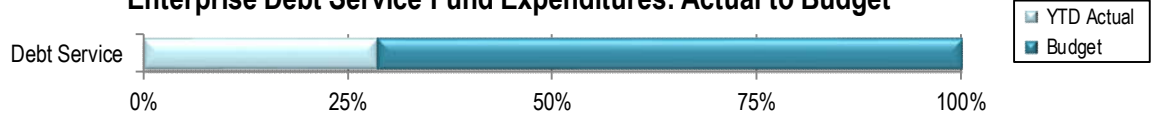
### Enterprise Debt Service Fund Revenues: Actual to Budget



0% 25% 50% 75% 100%

YTD Actual  
Budget

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



0% 25% 50% 75% 100%

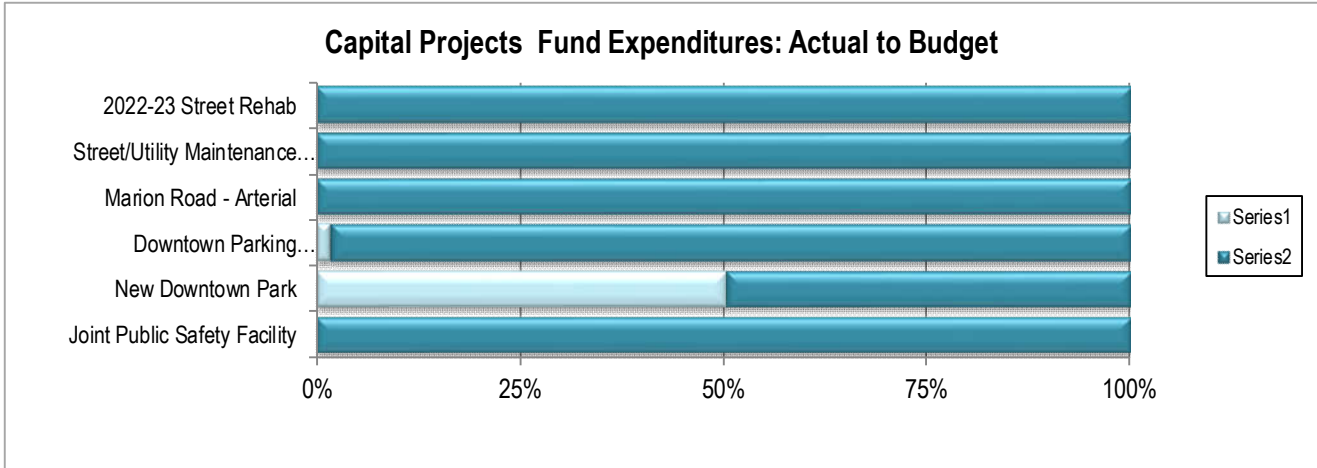
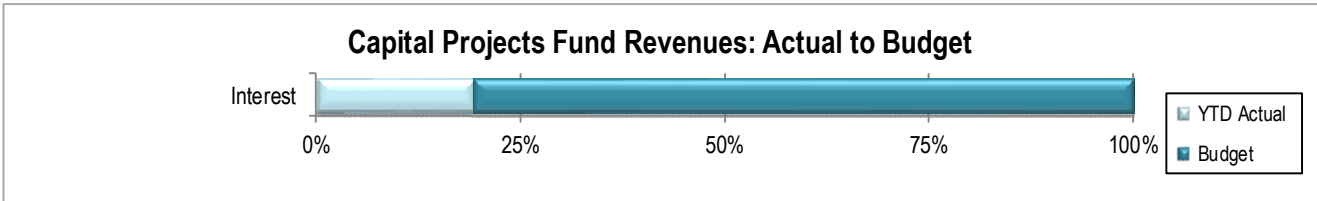
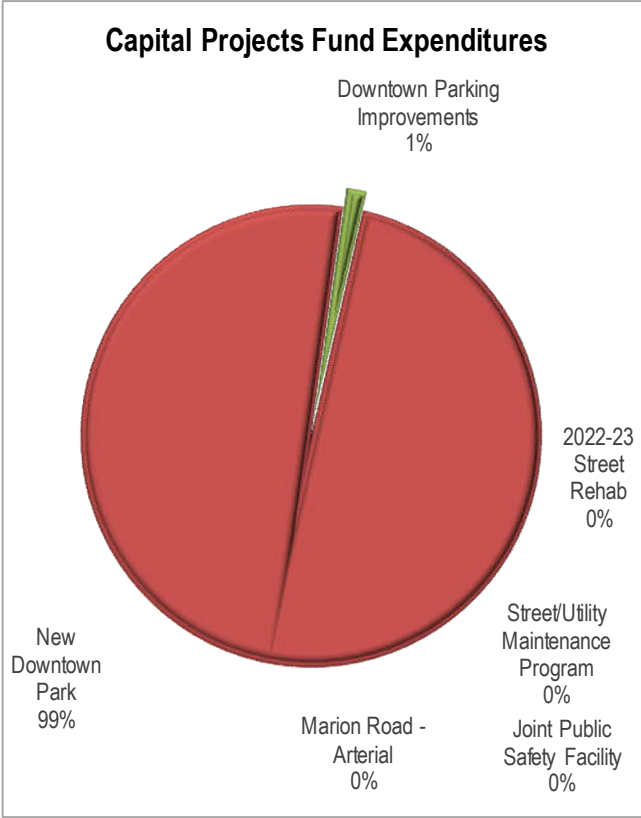
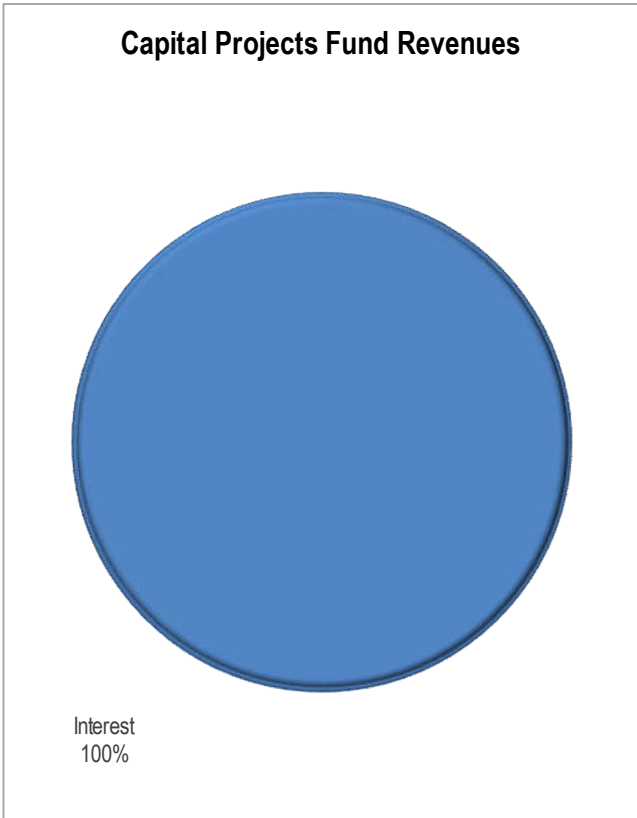
YTD Actual  
Budget

# CAPITAL PROJECTS FUND

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

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Interest	\$ 45,000	\$ 10,695		23.8%	34,305
<b>Total Revenues</b>	<b>45,000</b>	<b>10,695</b>		<b>23.8%</b>	<b>34,305</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	202,205	-	101.1%	(2,205)
Joint Public Safety Facility	300,000	-	-	0.0%	300,000
<b>Total Expenditures</b>	<b>2,165,000</b>	<b>205,055</b>	<b>-</b>	<b>9.5%</b>	<b>1,959,945</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (2,120,000)</b>	<b>\$ (194,360)</b>	<b>\$ -</b>		<b>\$ (1,925,640)</b>
Fund Balance - October 1, 2022	3,347,015	3,347,015			
Fund Balance - December 31, 2022	\$ 1,227,015	\$ 3,152,655			

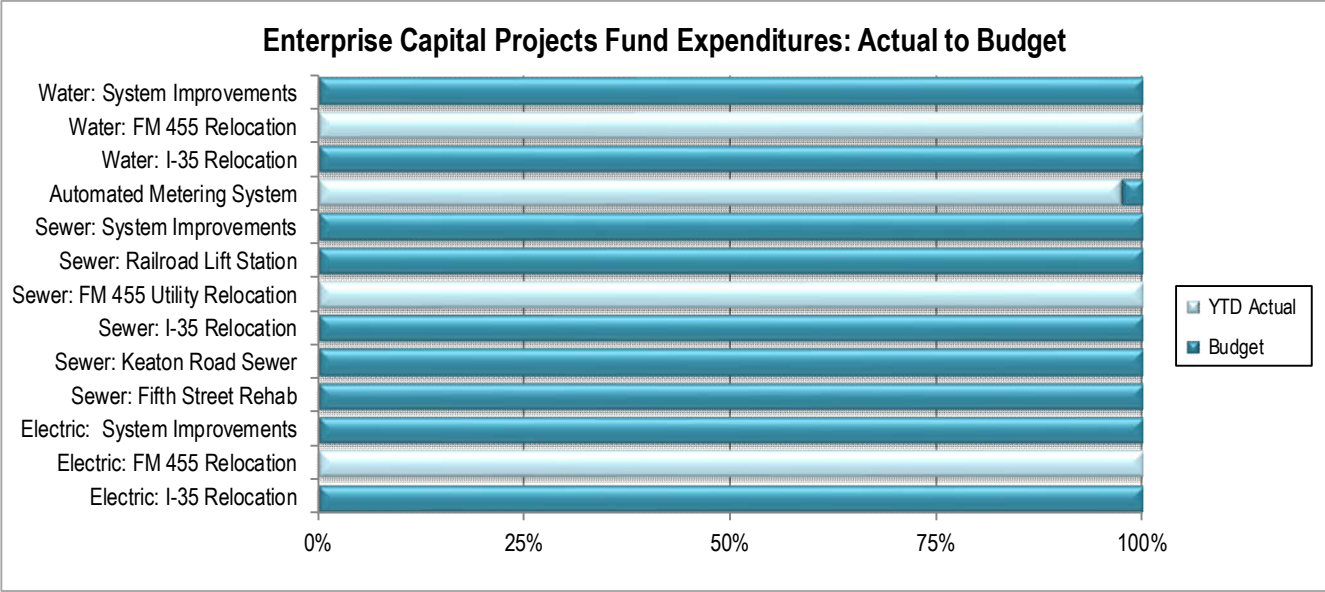
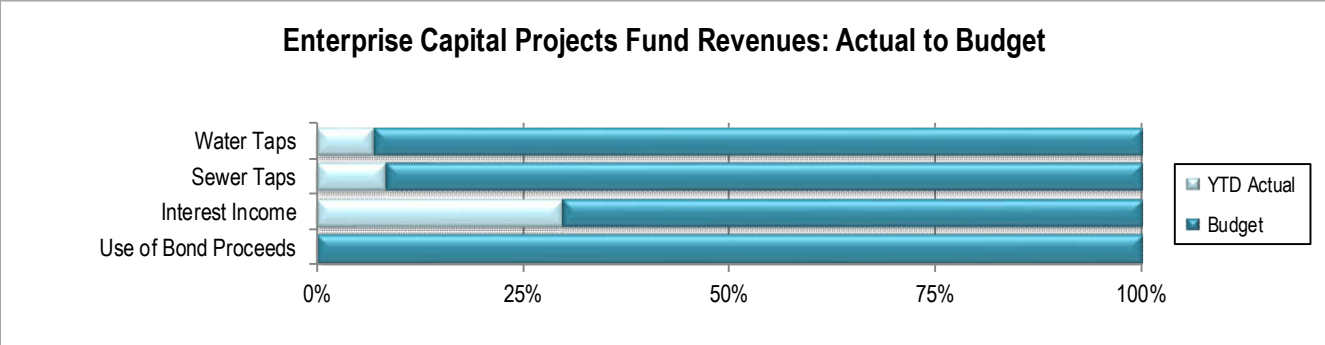
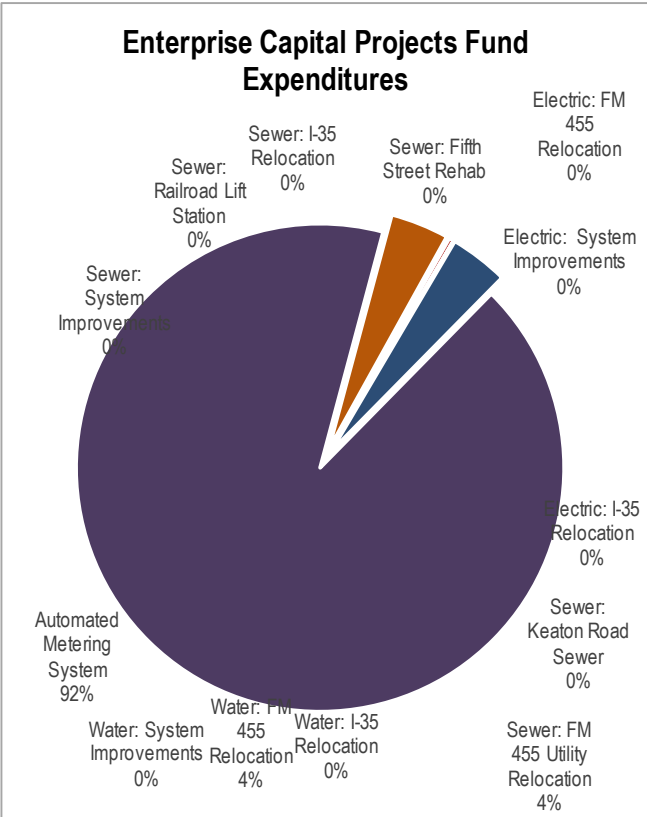
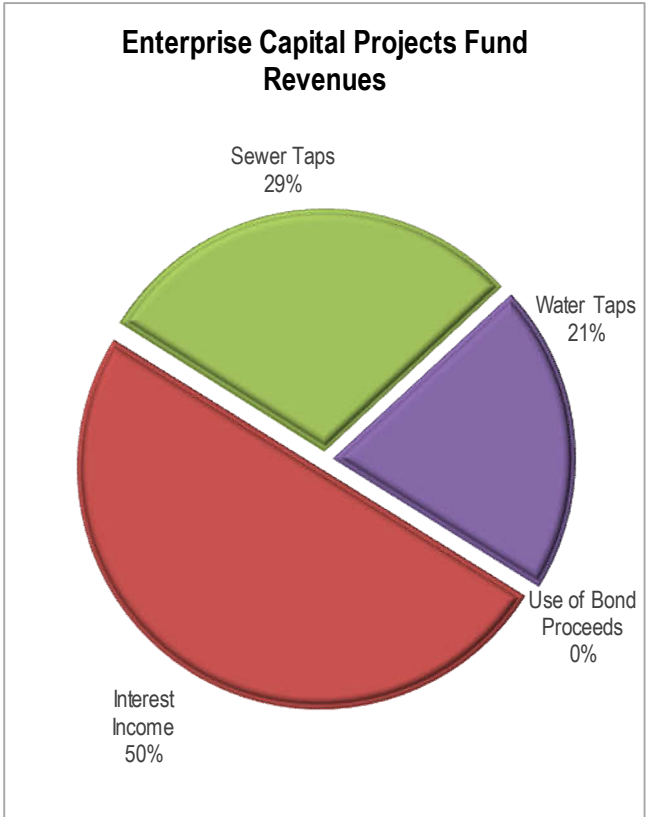




# ENTERPRISE CAPITAL PROJECTS FUND

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

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Water Taps	\$ 350,000	\$ 26,300		7.5%	\$ 323,700
Sewer Taps	400,000	37,000		9.3%	363,000
Interest	150,000	63,324		42.2%	86,676
Use of Bond Proceeds	14,000,000	-		0.0%	14,000,000
<b>Total Revenues</b>	<b>\$ 14,900,000</b>	<b>\$ 126,624</b>		<b>0.2%</b>	<b>\$ 14,773,376</b>
<b>Operating Expenditures</b>					
Water: System Improvements	1,200,000	-	-	0.0%	1,200,000
Water: FM 455 Relocation	-	196,599	(64,726)	0.0%	(131,873)
Water: I-35 Relocation	3,597,732	11,288	(11,288)	0.0%	3,597,732
Automated Metering System	3,200,000	130,897	2,980,671	97.2%	88,432
Sewer: System Improvements	335,000	-	-	0.0%	335,000
Sewer: Railroad Lift Station	500,000	-	-	0.0%	500,000
Sewer: FM 455 Utility Relocation	-	196,599	(64,726)	0.0%	(131,873)
Sewer: I-35 Relocation	2,825,178	12,876	(12,876)	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	-	138,592	(127,300)	0.0%	(11,292)
Electric: I-35 Relocation	3,500,000	16,952	(13,820)	0.1%	3,496,868
<b>Total Expenditures</b>	<b>16,177,910</b>	<b>703,803</b>	<b>2,685,935</b>	<b>21.0%</b>	<b>12,788,172</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (1,277,910)</b>	<b>\$ (577,179)</b>	<b>\$ (2,685,935)</b>		<b>\$ 1,985,204</b>
Fund Balance - October 1, 2022	3,230,908	3,230,908			
Fund Balance - December 31, 2022	\$ 1,952,998	\$ 2,653,729			

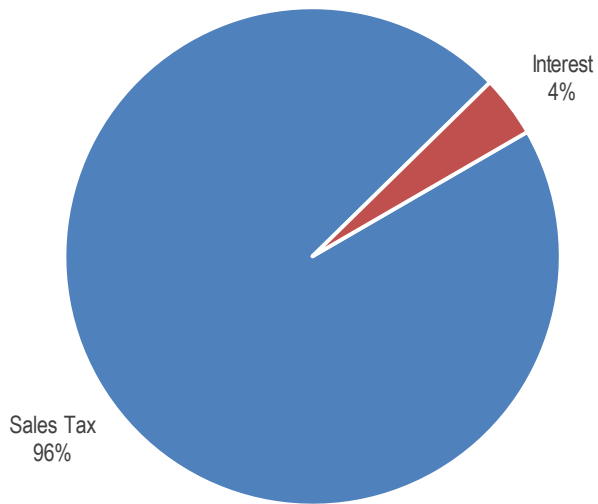


# 4A FUND

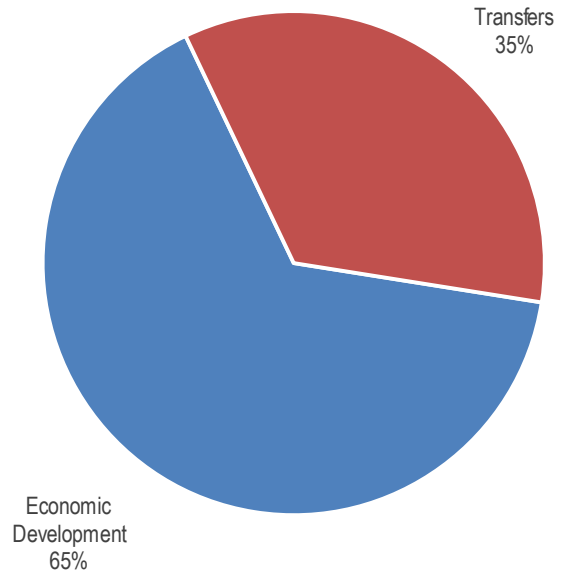
**CITY OF SANGER, TEXAS**  
**4A Fund**  
**Revenue & Expense Report (Unaudited)**  
**December 31, 2022**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Sales Tax	\$ 800,000	\$ 199,592		24.9%	\$ 600,408
Interest	22,000	8,282		37.6%	13,718
<b>Total Revenues</b>	<b>\$ 822,000</b>	<b>\$ 207,874</b>		<b>25.3%</b>	<b>\$ 614,126</b>
<b>Operating Expenditures</b>					
Economic Development	\$ 139,050	\$ 42,139	\$ (13,775)	20.4%	\$ 110,686
Transfers	15,000	15,000	-	100.0%	-
<b>Total Expenditures</b>	<b>154,050</b>	<b>57,139</b>	<b>(13,775)</b>	<b>28.1%</b>	<b>110,686</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ 667,950</b>	<b>\$ 150,735</b>	<b>\$ 13,775</b>		<b>\$ 503,440</b>
Fund Balance - October 1, 2022	3,381,095	3,381,095			
Fund Balance - December 31, 2022	<u>\$ 4,049,045</u>	<u>\$ 3,531,830</u>			

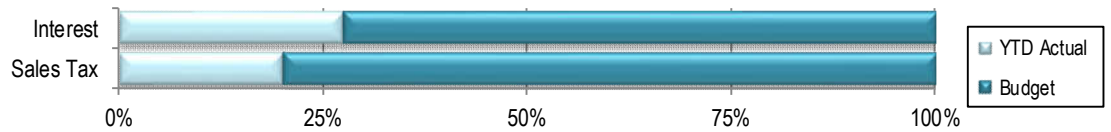
### 4A Fund Revenues



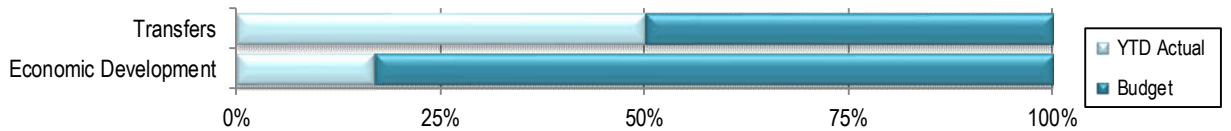
### 4A Fund Expenditures



### 4A Fund Revenues: Actual to Budget



### 4A Fund Expenditures: Actual to Budget

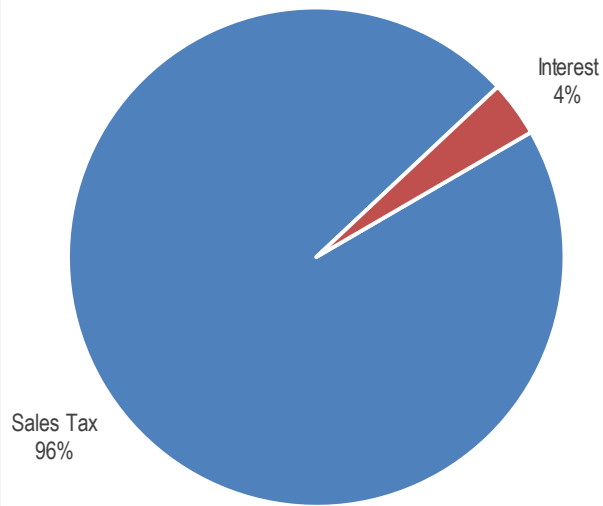


# 4B FUND

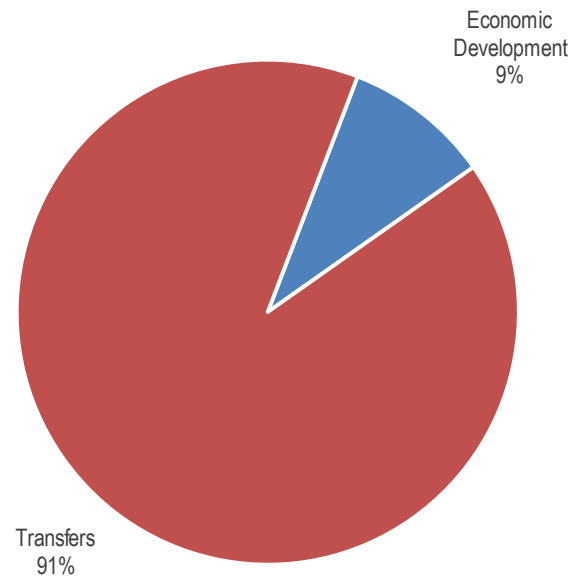
**CITY OF SANGER, TEXAS**  
**4B Fund**  
**Revenue & Expense Report (Unaudited)**  
**December 31, 2022**

	Annual Budget	Year to Date	Encumbered	% of Budget	Budget Balance
<b>Revenues</b>					
Sales Tax	\$ 800,000	\$ 199,592		24.9%	\$ 600,408
Interest	30,000	7,493		25.0%	22,507
<b>Total Revenues</b>	<b>\$ 830,000</b>	<b>\$ 207,085</b>		<b>25.0%</b>	<b>\$ 622,915</b>
<b>Operating Expenditures</b>					
Economic Development	\$ 644,050	\$ 37,474	\$ (13,775)	3.7%	\$ 620,351
Transfers	227,500	227,500	-	100.0%	-
<b>Total Expenditures</b>	<b>871,550</b>	<b>264,974</b>	<b>(13,775)</b>	<b>28.8%</b>	<b>620,351</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$ (41,550)</b>	<b>\$ (57,889)</b>	<b>\$ 13,775</b>		<b>\$ 2,564</b>
Fund Balance - October 1, 2022	2,391,482	2,391,482			
Fund Balance - December 31, 2022	\$ 2,349,932	\$ 2,333,593			

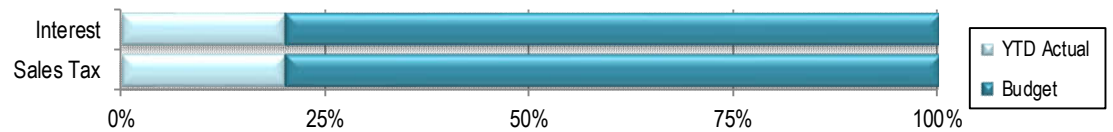
### 4B Fund Revenues



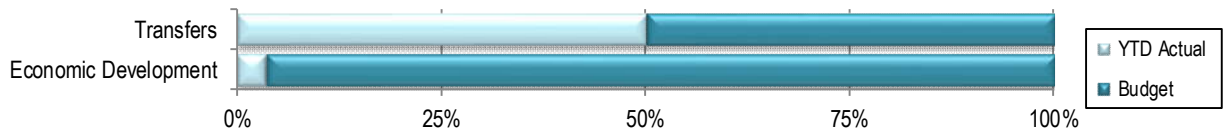
### 4B Fund Expenditures



### 4B Fund Revenues: Actual to Budget



### 4B Fund Expenditures: Actual to Budget



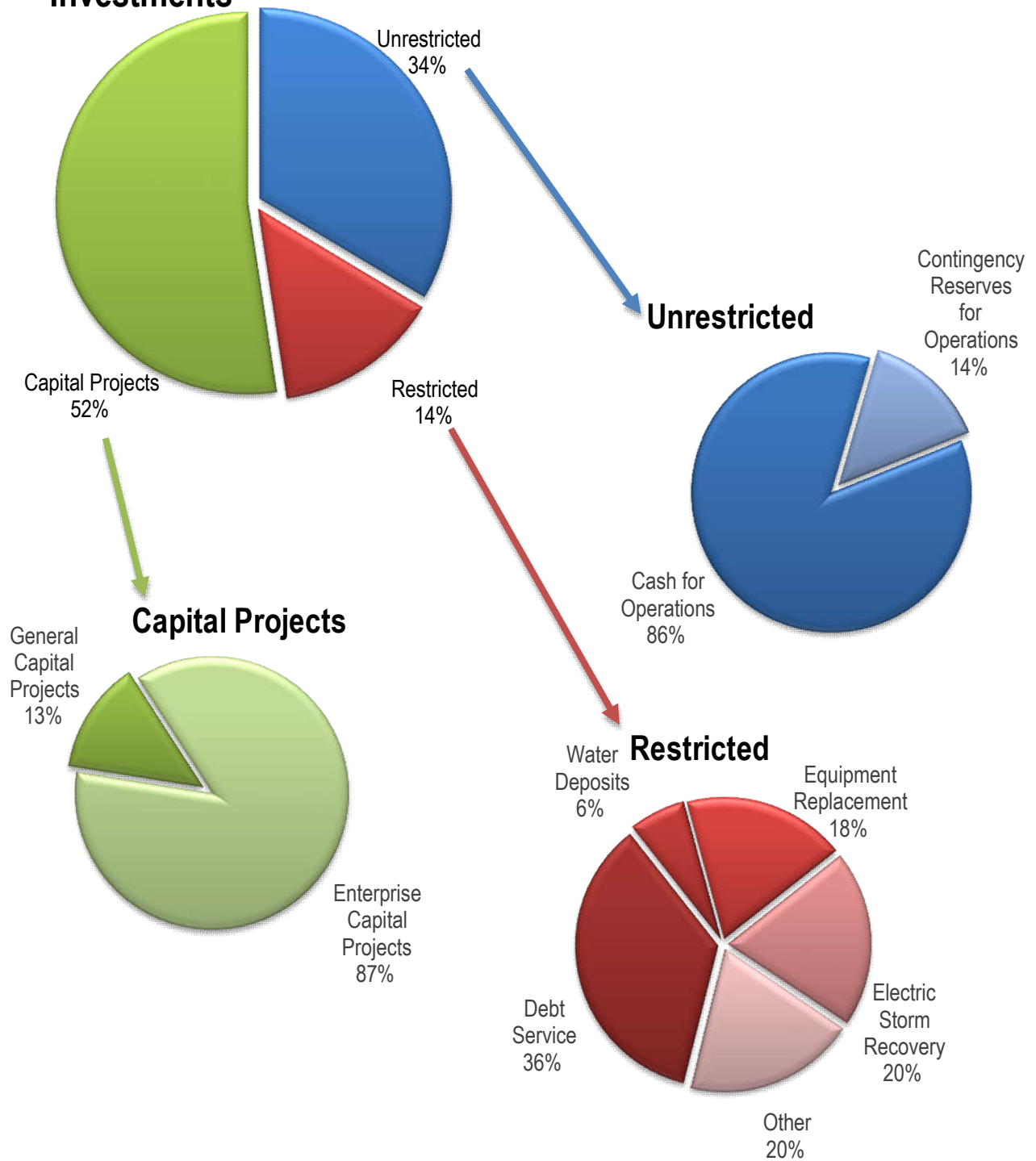
# CASH AND INVESTMENTS REPORT

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

Name	General	Enterprise	Debt Service	Capital Projects	Total
<b>UNRESTRICTED</b>					
Cash for Operations	\$ 10,027,825	\$ 2,628,997	\$ -	\$ -	\$ 12,656,822
Contingency Reserves for Operations	1,064,794	1,058,497	-	-	2,123,291
<b>TOTAL UNRESTRICTED</b>	<b>\$ 11,092,619</b>	<b>\$ 3,687,494</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,780,113</b>
<b>RESTRICTED</b>					
Debt Service	\$ -	\$ 1,726,518	\$ 463,222	\$ -	\$ 2,189,740
Water Deposits	-	392,236	-	-	392,236
Equipment Replacement	998,775	141,482	-	-	1,140,257
Electric Storm Recovery	-	1,236,568	-	-	1,236,568
Hotel Occupancy Tax	2,168,899	-	-	-	2,168,899
Grant Funds	73,096	-	-	-	73,096
Keep Sanger Beautiful (KSB)	5,526	-	-	-	5,526
Library	98,604	-	-	-	98,604
Parkland Dedication	104,428	-	-	-	104,428
Roadway Impact	1,355,429	-	-	-	1,355,429
Court Security	16,171	-	-	-	16,171
Court Technology	425	-	-	-	425
Child Safety Fee	74,346	-	-	-	74,346
Forfeited Property	10,272	-	-	-	10,272
Donations	23,004	-	-	-	23,004
<b>TOTAL RESTRICTED</b>	<b>\$ 4,928,975</b>	<b>\$ 3,496,804</b>	<b>\$ 463,222</b>	<b>\$ -</b>	<b>\$ 8,889,001</b>
<b>CAPITAL PROJECTS</b>					
General Capital Projects	\$ -	\$ -	\$ -	\$ 3,077,289	\$ 3,077,289
Enterprise Capital Projects	-	-	-	19,979,131	19,979,131
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,056,420</b>	<b>\$ 23,056,420</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$ 16,021,594</b>	<b>\$ 7,184,298</b>	<b>\$ 463,222</b>	<b>\$ 23,056,420</b>	<b>\$ 46,725,534</b>



## Total Cash & Investments



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

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	001-00-1000		0.05%	\$ 12,035,073	\$ 9,637,523
Employee Benefits Cash	110-00-1000		0.20%	5,690	3,525
Employee Benefits MM	110-00-1010		0.20%	122,196	116,716
Internal Service Fund	180-00-1000		0.05%	261,617	270,061
<b>OPERATING ACCOUNTS</b>				<b>\$ 12,424,576</b>	<b>\$ 10,027,825</b>
GF Contingency Reserve MM 2487969	001-00-1031		0.20%	\$ 634,286	\$ 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%	214,660	214,688
<b>CONTINGENCY RESERVE</b>				<b>\$ 1,066,564</b>	<b>\$ 1,064,794</b>
* GF Equipment Replacement MM 2376237	001-00-1032		0.20%	\$ 185,206	\$ 184,258
* GF Equipment Replacement CD 719706	001-00-1033	7/6/2023	0.45%	\$ 64,524	\$ 64,517
* General Storm Recovery Pooled Cash	201-00-1000		0.05%	775,000	750,000
<b>EQUIPMENT REPLACEMENT RESERVES</b>				<b>\$ 1,024,730</b>	<b>\$ 998,775</b>
* A R P Funds Cash	001-00-1034			\$ 2,169,987	\$ 2,168,899
* Hotel Occupancy Tax	050-00-1000			\$ 146,395	\$ 146,395
* 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%	52,407	52,400
* Parkland Dedication Fund	450-00-1000			104,428	104,428
* Roadway Impact Fee Fund	451-00-1000			1,370,474	1,355,429
* Court Security Restricted Fund	470-00-1000			16,175	16,171
* Court Technology Restricted Fund	471-00-1000			491	425
* Child Safety Fee Fund	475-00-1000			74,346	74,346
* 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			8,811	8,811
* Library Donations	642-00-1000			7,076	7,077
<b>OTHER</b>				<b>\$ 4,092,804</b>	<b>\$ 4,076,595</b>
<b>TOTAL CASH AND INVESTMENTS</b>					<b>\$ 18,608,674</b>
<b>TOTAL UNRESTRICTED</b>					<b>\$ 13,491,140</b>

*\*Restricted Funds*

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

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
Pooled Cash	008-00-1010		0.05%	\$ 2,244,589	\$ 2,628,997
<b>OPERATING ACCOUNTS</b>				<b>\$ 2,244,589</b>	<b>\$ 2,628,997</b>
* Pooled Cash	008-00-1010		0.05%	\$ 184,755	\$ 92,236
* Water Deposit CD 2375850	008-00-1041	1/3/2023	0.45%	300,000	300,000
<b>WATER DEPOSIT REFUND ACCOUNT</b>				<b>\$ 484,755</b>	<b>\$ 392,236</b>
* Combined EF Debt Service MM 2376113	008-00-1039		0.20%	333,975	333,028
<b>BOND FUNDS</b>				<b>\$ 333,975</b>	<b>\$ 333,028</b>
EF Contingency Reserve MM 2809753	008-00-1012		0.20%	\$ 632,718	\$ 630,925
EF Contingency Reserve CD 787860	008-00-1014	2/14/2023	0.45%	320,063	320,023
EF Reserve CD 642541	008-00-1040	9/25/2023	0.45%	107,562	107,549
<b>CONTINGENCY RESERVES</b>				<b>\$ 1,060,343</b>	<b>\$ 1,058,497</b>
* EF Storm Recovery MM	208-00-1033		0.20%	\$ 1,240,084	\$ 1,236,568
* EF Equipment Replacement MM 2376202	008-00-1034		0.20%	142,241	141,482
<b>OTHER</b>				<b>\$ 1,382,325</b>	<b>\$ 1,378,050</b>
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 5,505,987</b>	<b>\$ 5,790,808</b>
<b>TOTAL UNRESTRICTED</b>				<b>\$ 3,304,932</b>	<b>\$ 3,687,494</b>

\*Restricted Funds

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

**DEBT SERVICE FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Pooled Cash	003-00-1000		0.05%	\$ 680,821	\$ 402,511
* DSF Money Market 2376105	003-00-1010		0.20%	60,884	60,711
<b>TOTAL RESTRICTED</b>				<b>\$ 741,705</b>	<b>\$ 463,222</b>

**ENTERPRISE DEBT SERVICE FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current
* Pooled Cash	009-00-1000		0.05%	\$ 15,757,222	\$ 1,393,490
<b>TOTAL RESTRICTED</b>				<b>\$ 15,757,222</b>	<b>\$ 1,393,490</b>

**GENERAL CAPITAL PROJECTS FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current
* Pooled Cash	004-00-1000		0.05%	\$ 2,880,381	\$ 3,077,289
<b>TOTAL RESTRICTED</b>				<b>\$ 2,880,381</b>	<b>\$ 3,077,289</b>

**ENTERPRISE CAPITAL PROJECTS FUND**

Name	Acct. #	Maturity	Yield	Prior Period	Current Balance
* Sewer Capital Improvements MM-10% Rev	840-00-1020		0.20%	\$ 1,633,019	\$ 1,628,389
* Sewer Capital Reserve MM 2380226 Tap Fees	840-00-1038		0.20%	2,702,484	2,681,877
* <b>SEWER CAPITAL RESERVE - TAP FEES</b>				<b>\$ 4,335,503</b>	<b>\$ 4,310,266</b>
* Water Capital Reserve MM 2376156 Tap Fees	840-00-1037		0.20%	\$ 2,138,764	\$ 2,124,437
* 2021 CO MM	840-00-1039		0.20%	\$ 12,496,062	\$ 13,500,771
* Pooled Cash	840-00-1000		0.05%	669,920	43,657
<b>TOTAL RESTRICTED</b>				<b>\$ 19,640,249</b>	<b>\$ 19,979,131</b>

*\*Restricted Funds*

**4A & 4B FUNDS**  
**CASH AND INVESTMENTS**  
**December 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%	\$ 1,965,455	\$ 1,915,222
* Cash NOW 900020693 Prosperity	41-00-1010		0.05%	332,196	332,153
* 4A MM 902551273 Prosperity	41-00-1012		0.20%	482,403	481,651
* Sanger TX Ind Corp CD 486639	41-00-1013	11/2/2023	0.25%	95,915	95,887
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 2,875,969</b>	<b>\$ 2,824,913</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%	\$ 1,795,147	\$ 1,954,658
* Cash MM 2379694	42-00-1010		0.05%	201,981	201,690
* 4B CD 653500	42-00-1013	4/3/2023	0.45%	21,169	22,166
* 4B CD 659924	42-00-1014	11/12/2023	0.45%	21,925	21,922
* 4B CD 664243	42-00-1015	6/5/2023	0.45%	22,021	22,018
* 4B CD 673277	42-00-1016	7/9/2023	0.45%	21,974	21,971
* 4B CD 686115	42-00-1017	8/4/2023	0.45%	22,011	22,003
* 4B CD 689521	42-00-1018	9/11/2023	0.45%	21,959	21,941
* 4B CD 694371	42-00-1019	11/14/2023	0.45%	22,029	22,011
* 4B CD 697230	42-00-1020	11/17/2023	0.45%	22,140	22,121
* 4B CD 699934	42-00-1021	12/18/2022	0.45%	22,047	22,044
* 4B CD 702285	42-00-1022	1/31/2023	0.45%	21,858	21,855
* 4B CD 706078	42-00-1023	2/19/2023	0.45%	21,768	21,766
* 4B CD 720097	42-00-1024	2/9/2023	0.45%	21,480	21,463
* 4B CD 720119	42-00-1025	11/9/2023	0.45%	21,485	21,482
<b>TOTAL CASH AND INVESTMENTS</b>				<b>\$ 2,280,994</b>	<b>\$ 2,441,111</b>

*\*Restricted Funds*

**CITY OF SANGER, TEXAS  
CASH AND INVESTMENT REPORT  
CERTIFICATION  
December 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