

INTERIM DISCUSSION OF THE CITY'S FINANCIAL CONDITION

Statement of Financial Condition

The City of Mansfield, Texas is in good financial condition as of and through the first five months of fiscal 2016. The results of the period suggest that the City is operating as expected through this period.

Significant Financial Activity through the Period

- Capital Improvements –
 - the Service Center, \$11,422,416;
 - the Animal Control Shelter; \$952,113;
 - Equipment replaced; \$854,122;
 - FieldHouse; \$1737,839;
 - Streets, \$8,167,036.
- A clean audit opinion
- Issued Debt, \$36,450,000
- Refunded Debt, \$29,015,000

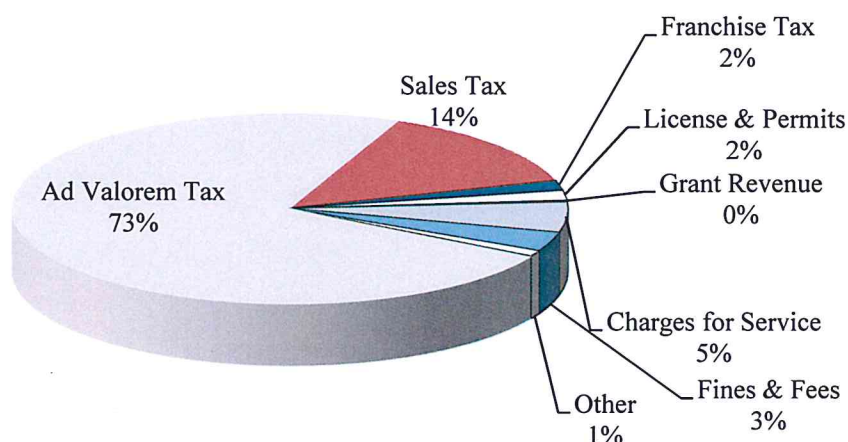
General Fund Financial Activity

General Fund assets are \$372,030,622; general fund liabilities are \$125,902,945 and general fund net assets are \$221,995,373. Unassigned reserves and general fund balance was \$24,132,257 as of February 29, 2016.

Overall general fund revenue collected as of February 29, 2016 is approximately 70% of anticipated collections. Expenditures as of February 29, 2016 are in line with budgeted expectations or 42% of the expected expenditures have been spent as of February 29, 2016. As of February 29, 2016 the City's current net assets are at estimated results.

General Fund Revenues

Allocation of Receipts as February 29, 2016

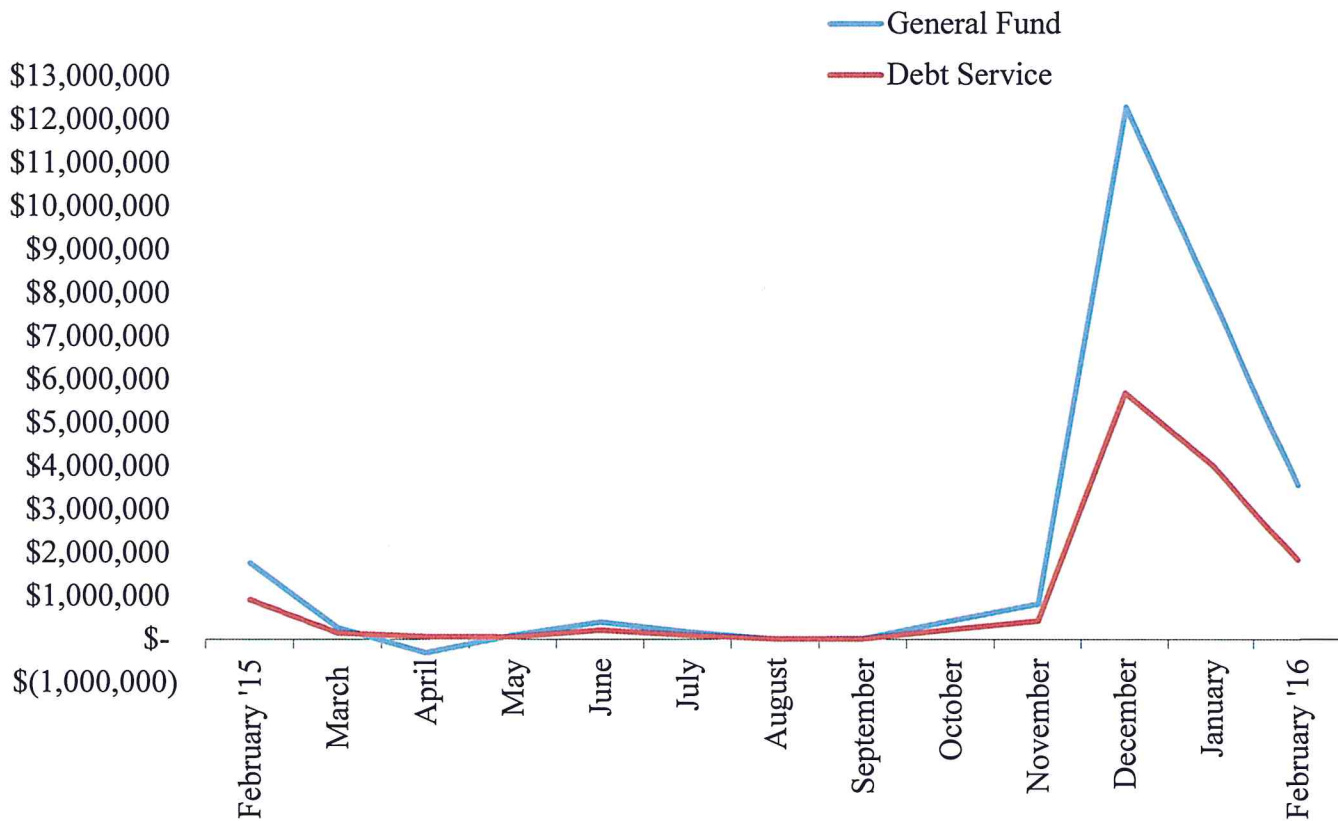


Property Tax Collections

Most of the City's property tax is collected in the first four or five months of the fiscal year as property tax bills are generally due within the first four months of the City's fiscal year. With the majority of the property taxes being collected in the first half of the fiscal year, a reader of the financials statements could believe that the City may be performing ahead of the expectations given the significant collections of the property taxes with the first six months of the fiscal year. Heeding should be given to budgeted estimates as tax collections are due within this period of time and tax collections can be subject to the whims of the economy. Property tax collections through February 29, 2016 are \$23,791,490. Last year's collections were \$22,126,532 for the same period – a 7.53% increase over prior year.

As of February 29, 2016, actual debt service property tax collections were \$12,231,570. For the same period last year, property tax collections were \$11,229,667 – an increase of 8.92%.

Ad Valorem Tax Collections by Month



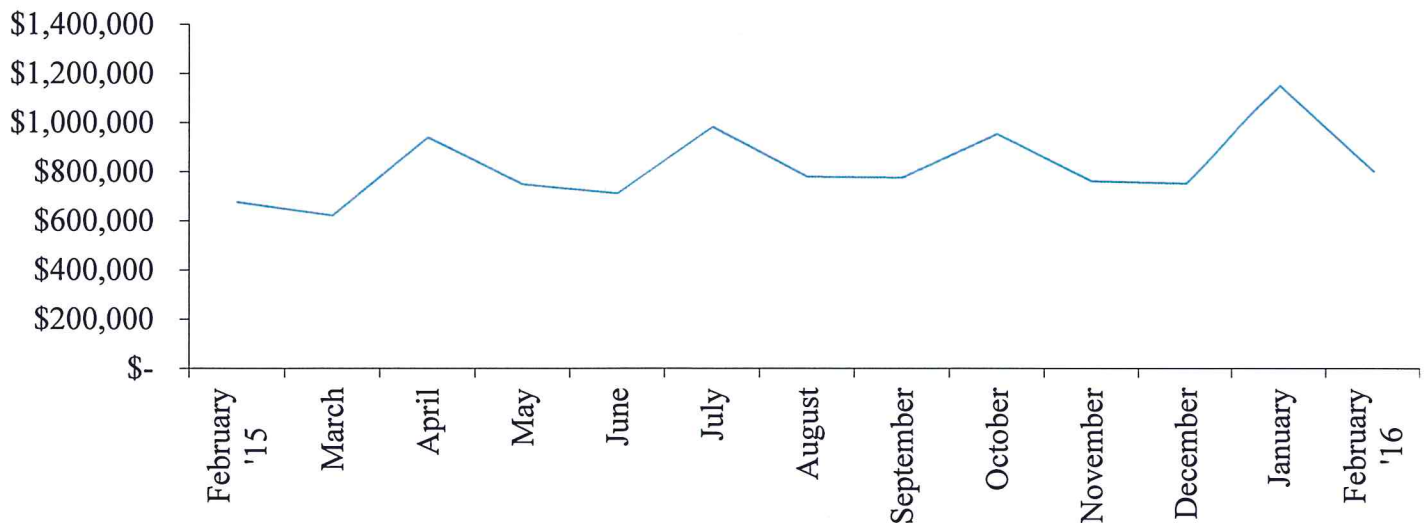
Sales Tax

The City's budgeted sales tax revenue is 20 % of the total budgeted revenue for the City. Collections for the first five months amount to 46.30% of total collections for fiscal 2016. Sales tax per capita is approximately \$143. The City expects sales tax per capita to continue to improve as continued improvements in the retail sector occur over time and into the future. Per capita spend has remained relatively constant given the impact of fuel prices and the overall economy. Sales Tax collections for the period February 1, 2016 through February 31, 2016, total \$805,259 as compared to \$679,751 for the same period last year. This is an increase of 18.47% over the same period as last year.

City of Mansfield, Texas interim unaudited financial report for the five (5) month period ended February, 2016

2016

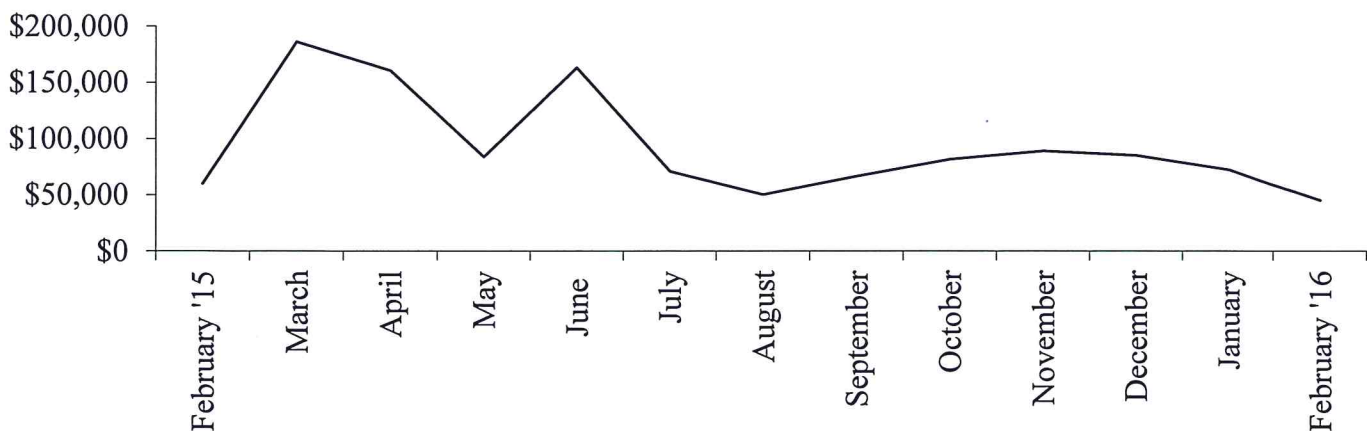
Sales Tax Collections



Building Permits

Building activity is lagging behind in year over year comparisons. Year to date comparisons indicate building permit activity to be down. Building Permits decreased in February 2016 compared to February 2015. Permit revenues for this period compared to the same period last year are \$45,096 and \$59,809 respectively, representing a decrease of \$14,713 or 24.60% less than the same period last year.

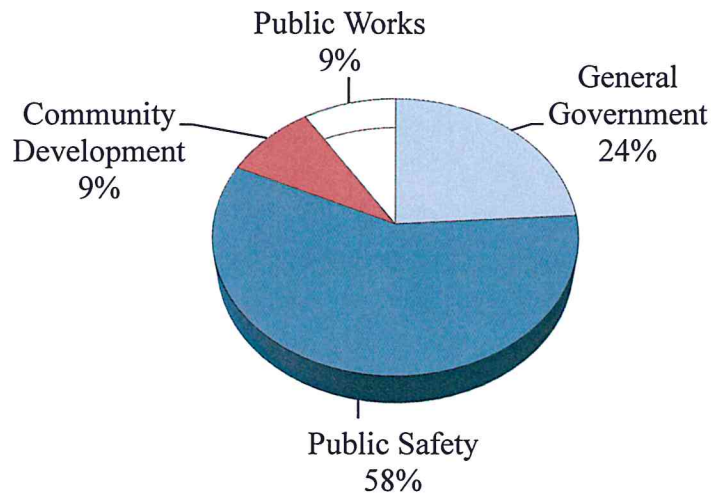
Building Permits Collections by Month



Expenditure/Uses

The City has spent \$19,713,632 of its expected expenditures of \$46,715,751 or 42.20% 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. Over \$27,200,000 will be spent on the policing needs and fire needs of the City. This is 58% of the City General purpose budget. Expenditures are at expectations as of February 29, 2016.

Budgeted Expenses



Water & Sewer Financial Activity

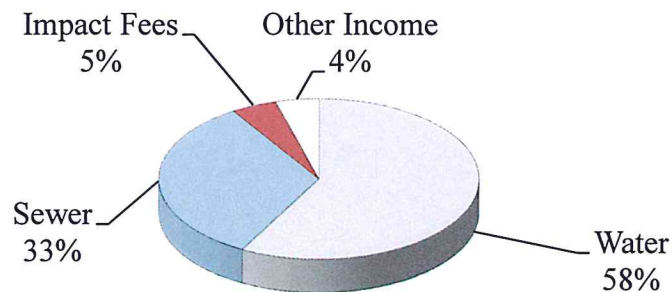
Water & Sewer assets are \$209,729,389 fund liabilities are \$55,082,186 and fund net assets are \$154,647,203. Unassigned reserves are \$21,024,784 as of February 29, 2016.

Operating Revenue is in line with estimates for this fiscal year. The sale of Water & Sewer alone represent 91% of the total revenue collected to date; while 5% of the Fund's revenue has been collected from impact fees. Currently the Fund has collected 44.42% of its Budgeted Revenue to date or \$13,288,326 of \$29,916,553 in Budgeted Revenue.

City of Mansfield, Texas interim unaudited financial report for the five (5) month period ended February, 2016

2016

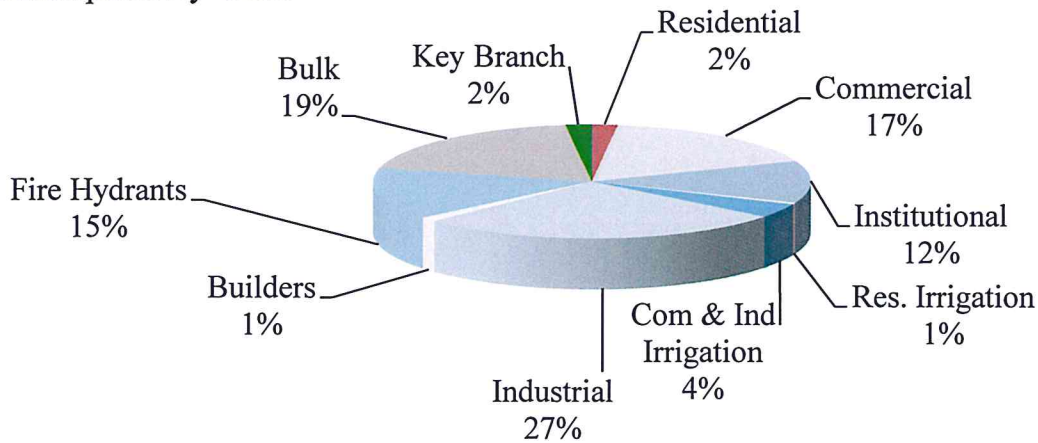
Revenues



Consumption Class	Water Accounts		Consumption ('000)		Avg Consmpt Per Acct	
	Feb. '16	Feb. '15	Feb. '16	Feb. '15	Feb. '16	Feb. '15
Residential	17,721	17,419	100,453	93,167	5,569	5,349
Commercial	659	605	30,950	23,382	46,965	38,083
Institutional	155	165	5,420	10,017	34,966	60,711
Residential Irrigation	891	889	1,015	1,098	1,140	1,236
Com & Ind Irrigation	657	599	7,844	6,155	11,939	9,786
Industrial	131	123	10,353	8,503	79,028	67,484
Builders	200	135	715	581	3,574	3,825
Fire Hydrants	34	27	1,468	461	43,188	15,373
Residential Key Branch	6	6	34	27	5,662	4,613
Bulk Untreated Water	5	5	668	639	133,600	127,800
Bulk Treated Water	1	1	55,989	17,947	55,989,000	8,973,500
Total	20,460	19,974	214,909	161,977		

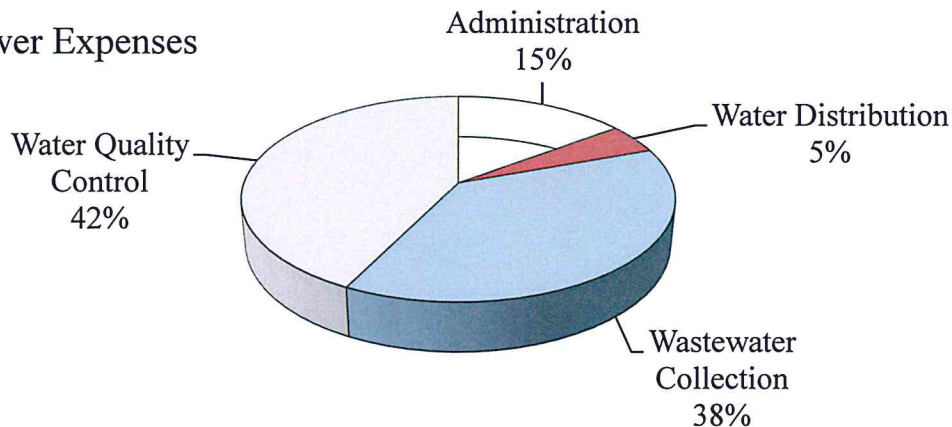
Consumption to date is ahead of prior year's consumption because connections are up in year over year comparisons. In a year over year comparison, customer accounts have increased by 486 new connections.

Avg Consumption By Class



The Department's expenses are above anticipated levels to date. Note that the overall expenditure activity of the fund (excluding depreciation) indicates 48.28% of the funds have been expended to date. The costs of raw water and sewer treatment are ahead of projected costs, but are expected to be within budgeted estimates as annual mid-year costs adjustments will reduce these costs to budgeted estimates.

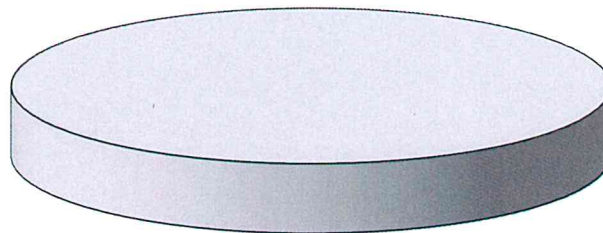
Water & Sewer Expenses



INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended February 29, 2016.

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 Balance Sheet - General Fund
February 29, 2016 and 2015 (Unaudited)

<u>ASSETS</u>	<u>Fiscal 2016</u>	<u>Fiscal 2015</u>
Cash and Investments	\$ 24,879,588	\$ 24,426,645
Receivables:		
Current Year Taxes	1,413,362	1,304,074
Delinquent Taxes (Net of Allowance of \$523,896)	-	-
Accounts (Net of Allowance of \$174,801)	1,224,794	1,097,430
Ambulance	900,713	774,486
Municipal Court	127,954	39,435
Due From Other Funds	296,787	290
Other Assets	-	-
Capital Assets (net of accumulated depreciation)	<u>343,187,423 *</u>	<u>321,912,487</u>
Total Assets	<u>\$ 372,030,622</u>	<u>\$ 349,554,846</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 295,295	\$ 240,933
Accrued Liabilities	1,973,570	1,690,144
Deferred Revenue	2,442,029	2,117,994
Noncurrent liabilities:		
Due within one year	11,115,732 *	10,082,575
Due in more than one year	<u>110,076,318 *</u>	<u>95,158,524</u>
Total Liabilities	<u>125,902,945</u>	<u>109,290,170</u>
FUND BALANCES:		
Invested in capital assets, net of related debt	221,995,421 *	216,671,388
Reserved For Other Assets	-	-
Unassigned	<u>24,132,257</u>	<u>23,593,288</u>
Total Fund Balances	<u>246,127,678</u>	<u>240,264,676</u>
Total Liabilities And Fund Balances	<u>\$ 372,030,622</u>	<u>\$ 349,554,846</u>

* 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 Revenue and Expenditure Report for the Month and Five Months
Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 POSITIVE (NEGATIVE) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes	\$ 4,809,886	\$ 2,788,871	\$ 28,868,101	\$ 26,784,533	\$ 38,083,720	\$ (9,215,619)	75.80%
License And Permits	67,167	98,006	545,843	690,665	2,171,915	(1,626,072)	25.13%
Grant Revenue	900	3,748	85,103	190,066	-	85,103	0.00%
Charges For Services	319,907	269,403	1,673,878	1,490,295	3,751,202	(2,077,324)	44.62%
Fines And Fees	152,902	374,737	1,081,749	1,250,044	2,465,427	(1,383,677)	43.88%
Interest Earnings	1,964	658	6,074	2,722	5,000	1,074	121.49%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	98,524	70,010	315,317	183,474	275,900	39,418	114.29%
Total Revenues	5,451,250	3,605,434	32,576,066	30,591,799	46,753,163	(14,177,098)	69.68%
EXPENDITURES:							
General Government	874,439	848,595	4,441,787	4,108,379	10,997,455	6,555,668	40.39%
Public Safety	2,230,436	2,229,044	11,946,067	10,910,590	27,244,339	15,298,272	43.85%
Public Works	294,498	206,200	1,848,521	1,862,755	4,319,042	2,470,522	42.80%
Community Development	309,731	205,696	1,477,257	1,281,280	4,154,914	2,677,658	35.55%
Total Expenditures	3,709,105	3,489,534	19,713,632	18,163,005	46,715,751	27,002,119	42.20%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	1,742,145	115,899	12,862,435	12,428,794	37,413		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	-	-	-	-	275,870	(275,870)	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Operating Transfers In	-	-	-	-	810,532	(810,532)	0.00%
Operating Transfers Out	(414,026)	(9,241)	(750,559)	(492,524)	(1,123,814)	(1,874,374)	66.79%
Total Other Financing Sources (Uses)	(414,026)	(9,241)	(750,559)	(492,524)	(37,413)	(2,960,775)	66.79%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,328,119	106,657	12,111,875	11,936,270	(0)		
FUND BALANCE							
BEGINNING	22,804,139	23,486,631	12,020,382	11,657,018	12,020,385		
ENDING	\$ 24,132,257	\$ 23,593,288	\$ 24,132,257	\$ 23,593,288	\$ 12,020,385		

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 POSITIVE (NEGATIVE) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes-Current	\$ 3,481,976	\$ 1,757,147	23,531,992	\$ 21,915,655	\$ 24,103,364	\$ (571,372)	97.63%
Taxes-Prior	59,428	21,669	117,198	140,516	200,000	(82,802)	58.60%
Gas Royalty Income	744	2,194	3,219	9,121	-	3,219	0.00%
Franchise Taxes	425,749	303,898	551,060	434,198	3,870,443	(3,319,383)	14.24%
Sales Taxes	805,259	679,751	4,433,351	4,129,072	9,574,913	(5,141,562)	46.30%
Mix Drink Taxes	-	-	88,981	85,611	135,000	(46,019)	65.91%
Delinquent P&I	36,730	24,211	142,300	70,361	200,000	(57,700)	71.15%
Collection Costs	-	-	-	-	-	-	0.00%
Total Taxes	4,809,886	2,788,871	28,868,101	26,784,533	38,083,720	(9,215,619)	75.80%
LICENSE & PERMITS							
Building Permits	45,096	59,809	373,114	514,179	1,967,555	(1,594,441)	18.96%
Other Lic/Permits	22,070	38,197	172,729	176,485	204,360	(31,631)	84.52%
Total License & Permits	67,167	98,006	545,843	690,665	2,171,915	(1,626,072)	25.13%
GRANT REVENUE	900	3,748	85,103	190,066	-	85,103	0.00%
CHARGES FOR SERVICES							
Sanitation	227,305	202,641	1,093,116	1,074,300	2,691,202	(1,598,086)	40.62%
Ambulance Services	92,576	66,762	496,946	398,778	1,000,000	(503,054)	49.69%
Fines & Fees-Engineering	25	-	83,816	17,217	60,000	23,816	139.69%
Total Charges For Services	319,907	269,403	1,673,878	1,490,295	3,751,202	(2,077,324)	44.62%
FINES & FEES							
Fines & Fees-Court	128,099	121,927	472,464	615,588	1,766,627	(1,294,163)	26.74%
Fines & Fees-Other	24,803	252,810	609,285	634,456	698,800	(89,515)	87.19%
Total Fines & Fees	152,902	374,737	1,081,749	1,250,044	2,465,427	(1,383,677)	43.88%
INTEREST EARNINGS	1,964	658	6,074	2,722	5,000	1,074	121.49%
CONTRIBUTIONS	-	-	-	-	-	-	0.00%
MISCELLANEOUS							
Certificate Of Occupancy	900	420	3,660	3,600	6,000	(2,340)	61.00%
Mowing	-	-	13,330	6,100	-	13,330	0.00%
Sale Of Property	-	-	10,046	655	2,120	7,926	473.85%
Zoning Fees	7,500	1,000	26,795	13,700	11,920	14,875	224.79%
Plat Fees	4,785	7,557	32,980	27,693	12,500	20,480	263.84%
Miscellaneous	85,339	61,033	228,507	131,726	243,360	(14,853)	93.90%
Total Miscellaneous	98,524	70,010	315,317	183,474	275,900	39,418	114.29%
Total Revenues	\$ 5,451,250	3,605,434	32,576,066	\$ 30,591,799	\$ 46,753,163	\$ (14,177,097)	69.68%

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 POSITIVE (NEGATIVE) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
<u>EXPENDITURES:</u>							
GENERAL GOVERNMENT							
Non-departmental	\$ 1,688	\$ 4,538	9,971	\$ 20,704	\$ -	\$ (9,971)	0.00%
City Council	2,195	8,623	30,150	33,515	124,736	94,586	24.17%
Administration	59,902	49,015	399,900	333,501	756,426	356,525	52.87%
City Secretary	25,474	49,277	251,661	170,421	347,053	95,392	72.51%
Legal	38,096	55,855	157,501	324,793	557,235	399,734	28.26%
Human Resources	32,994	30,264	240,809	223,892	629,815	389,006	38.23%
Building Maintenance	88,663	53,875	439,283	370,723	1,086,639	647,356	40.43%
Finance	42,907	32,135	197,778	168,826	509,398	311,620	38.83%
Accounting	50,991	82,540	176,924	172,445	457,072	280,149	38.71%
Purchasing	5,907	5,233	40,823	32,527	84,532	43,709	48.29%
Tax Collection	61,193	50,587	269,524	255,284	273,800	4,276	98.44%
Sanitation	188,479	182,289	744,839	726,367	2,208,000	1,463,161	33.73%
Information Technology	39,634	32,103	291,361	220,637	821,792	530,431	35.45%
Budget	5,932	5,760	34,070	31,742	87,143	53,073	39.10%
Planning Administration	76,790	63,128	414,523	332,014	990,481	575,959	41.85%
Planning	-	-	-	630	-	-	0.00%
Planning/Zoning Comm	523	628	5,460	3,342	13,441	7,981	40.62%
Engineering	34,223	56,540	156,840	203,217	418,760	261,920	37.45%
Board of Adjustments	0	105	299	156	3,135	2,836	9.52%
Historic Landmark	-	2	1,309	194	4,563	3,254	28.68%
Development Services	118,850	86,100	578,763	483,449	1,623,433	1,044,670	35.65%
Total	874,439	848,595	4,441,787	4,108,379	10,997,455	6,555,668	40.39%
PUBLIC SAFETY							
Public Safety Administration	47,545	43,371	273,896	260,736	656,339	382,443	41.73%
Police Administration	95,775	75,927	723,984	685,807	1,455,852	731,868	49.73%
Communications	155,835	384,348	1,126,742	975,761	2,622,232	1,495,490	42.97%
Patrol	576,253	403,151	2,593,517	2,210,718	6,045,542	3,452,025	42.90%
CID And Narcotics	206,596	300,831	1,042,999	1,113,490	2,609,759	1,566,760	39.97%
Crime Prevention	-	-	-	500	-	-	0.00%
K-9 Unit	18,316	17,828	94,140	91,372	242,057	147,917	38.89%
COPS	10,694	19,535	65,612	92,895	164,419	98,807	39.91%
Municipal Court	44,316	44,778	258,005	252,775	638,170	380,165	40.43%
Training	1,630	311	33,341	38,310	158,252	124,911	21.07%
Animal Control	47,908	44,829	289,891	230,334	640,516	350,625	45.26%
CVE Traffic Enforcement	24,873	20,373	130,555	100,450	277,025	146,470	47.13%
Traffic Enforcement	32,943	29,396	181,524	178,008	444,280	262,756	40.86%
Park Patrol	-	13,638	-	61,895	-	-	0.00%
Police Grant Expenditures	33,016	(1,461)	80,379	108,054	-	(80,379)	0.00%
Fire Administration	94,324	61,096	374,608	327,982	887,355	512,748	42.22%
Fire Prevention	49,247	44,470	281,923	264,954	721,605	439,682	39.07%
Emergency Management	18,048	61	106,871	37,082	187,649	80,778	56.95%
Fire Operations	773,119	726,562	4,288,078	3,879,466	9,493,286	5,205,208	45.17%
Total	2,230,436	2,229,044	11,946,067	10,910,590	27,244,339	15,298,272	43.85%
PUBLIC WORKS							
Street Maintenance	142,154	185,042	1,381,283	1,476,315	3,189,159	1,807,876	43.31%
Traffic Control	152,344	21,158	467,238	386,440	1,129,884	662,646	41.35%
Total	294,498	206,200	1,848,521	1,862,755	4,319,042	2,470,522	42.80%

City of Mansfield, Texas

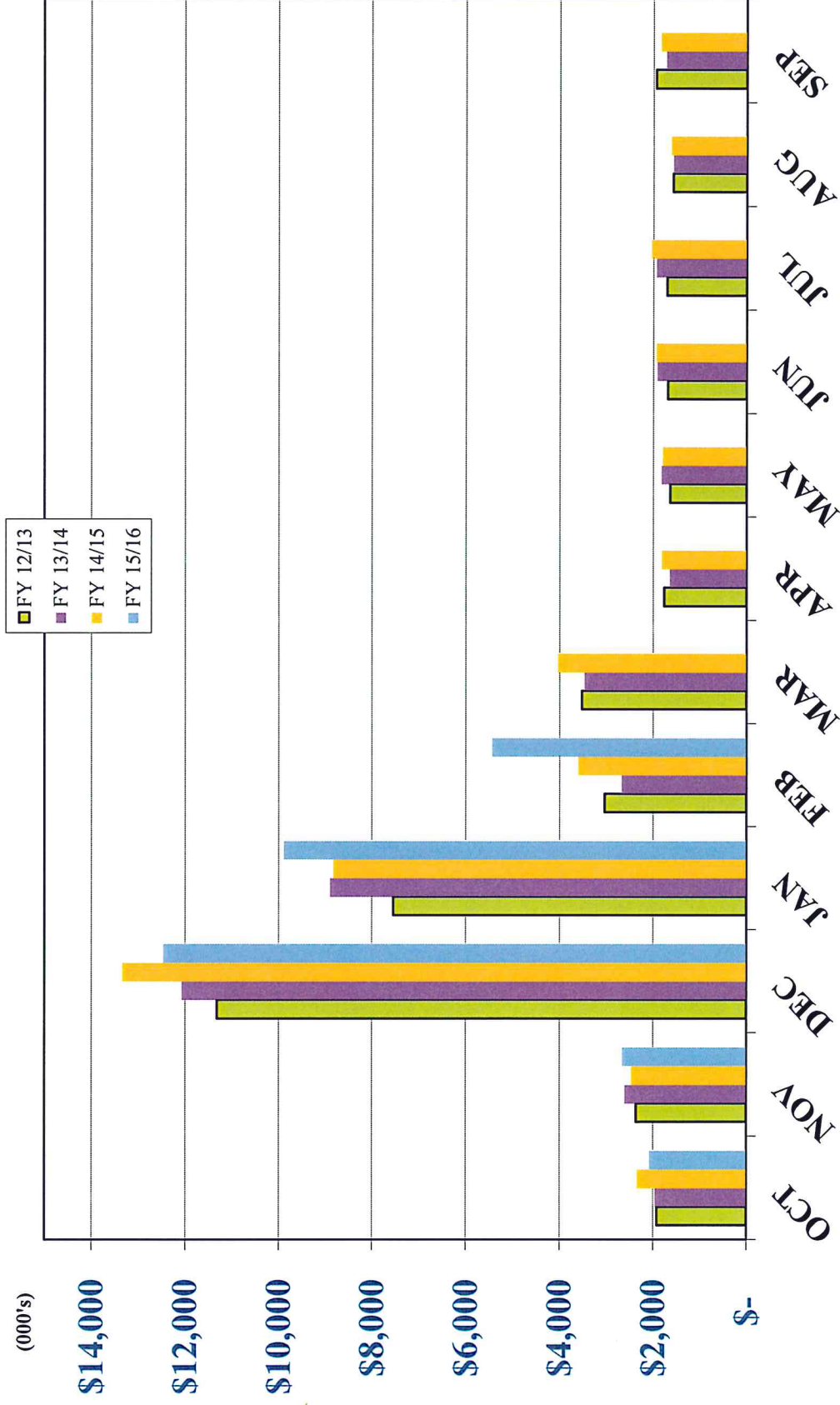
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 POSITIVE (NEGATIVE) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
COMMUNITY SERVICES							
Parks & Recreation Operations	169,592	103,408	779,505	660,589	2,214,703	1,435,198	35.20%
Communications & Marketing	23,586	20,632	130,286	141,569	332,753	202,467	39.15%
Family Counseling	435	543	28,734	5,437	-	(28,734)	0.00%
Senior Citizens	20,321	15,812	102,823	101,361	268,834	166,010	38.25%
Cultural Services	5,438	6,797	76,501	78,622	268,625	192,124	28.48%
Library	58,899	58,504	327,948	293,703	1,070,000	742,052	30.65%
Grant Expenditures	31,460	-	31,460	-	0	(31,460)	0.00%
Total	309,731	205,696	1,477,257	1,281,280	4,154,914	2,677,658	35.55%
TOTAL EXPENDITURES	\$ 3,709,105	\$ 3,489,534	19,713,632	\$ 18,163,005	\$ 46,715,751	\$ 27,002,119	42.20%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	1,742,145	115,899	12,862,435	12,428,794	37,413		
OTHER FINANCING SOURCES (USES)							
TRANSFERS IN							
Utility Fund-Transfer	-	-	-	-	810,532	(810,532)	0.00%
LEC-Transfer	-	-	-	-	-	-	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Unreserved, current	-	-	-	-	275,870	(275,870)	0.00%
Total Other Financing Sources	-	-	-	-	1,086,402	(1,086,402)	0.00%
TRANSFERS OUT							
Land	-	-	-	72,950	-	-	0.00%
LEC	-	-	-	-	(413,196)	(413,196)	0.00%
Fire Station #3	-	-	-	-	-	-	0.00%
Animal Control	-	-	-	-	-	-	0.00%
MPFDC	-	-	-	-	-	-	0.00%
Equipment	-	-	-	23,830	-	-	0.00%
Big League Dreams	-	-	-	-	-	-	0.00%
PFA Insurance	8,456	9,241	344,990	379,254	(420,158)	(75,169)	-82.11%
Economic Incentives	405,570	-	405,570	-	(290,460)	115,110	-139.63%
Reserve/Contingency	-	-	-	16,491	-	-	0.00%
Total Other Financing Uses	414,026	9,241	750,559	492,524	(1,123,814)	(373,255)	-66.79%
Total Other Financing Sources (Uses)	(414,026)	(9,241)	(750,559)	(492,524)	(37,413)	(1,459,657)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	1,328,119	106,658	12,111,875	11,936,270	(0)		
UNRESERVED FUND BALANCE BEGINNING	22,804,139	23,486,630	12,020,382	11,657,018	12,020,385		
ENDING	\$ 24,132,257	\$ 23,593,288	24,132,257	\$ 23,593,288	\$ 12,020,385		



CITY OF MANSFIELD

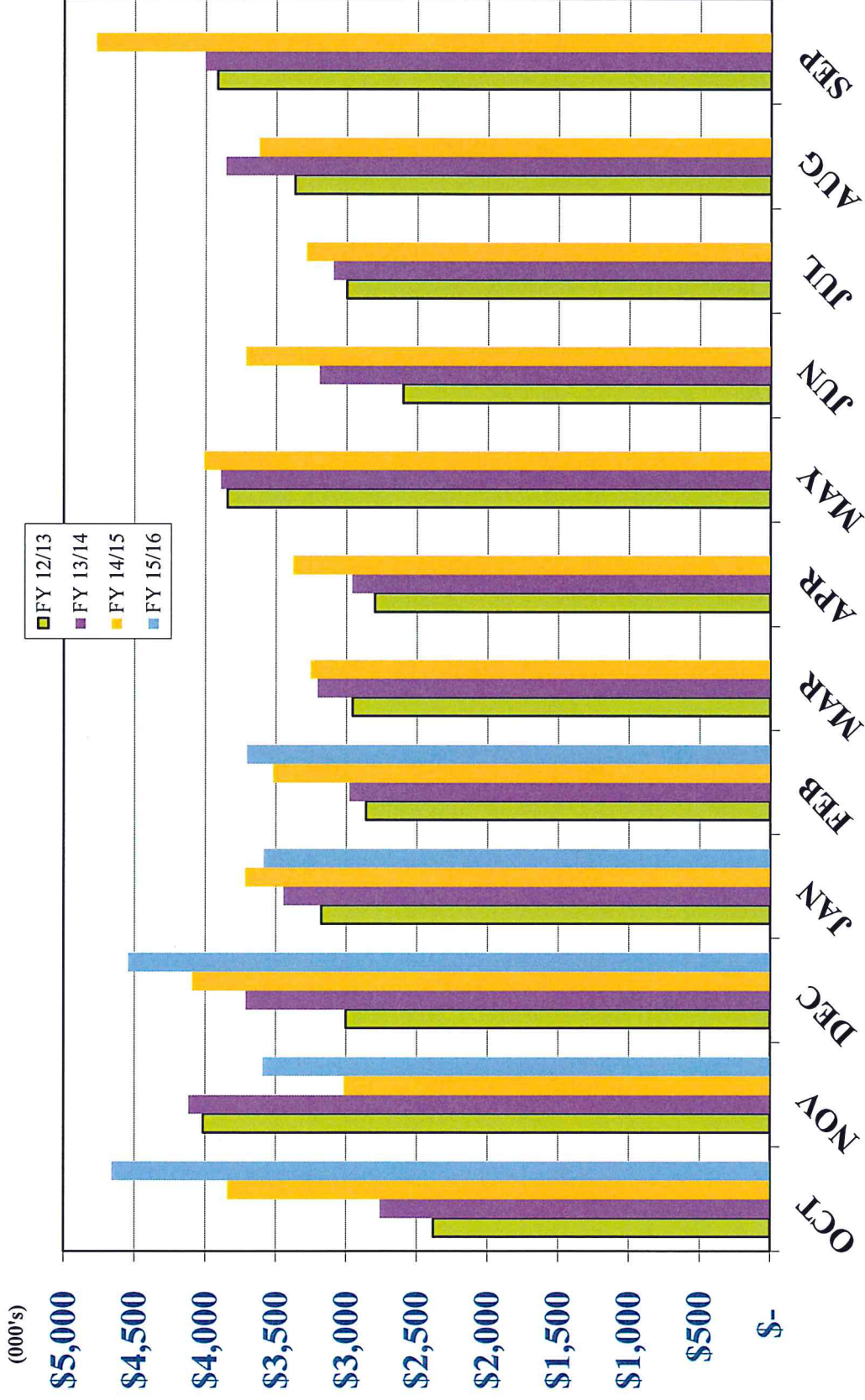
General Fund - Total Revenues





CITY OF MANSFIELD

General Fund - Total Expenditures

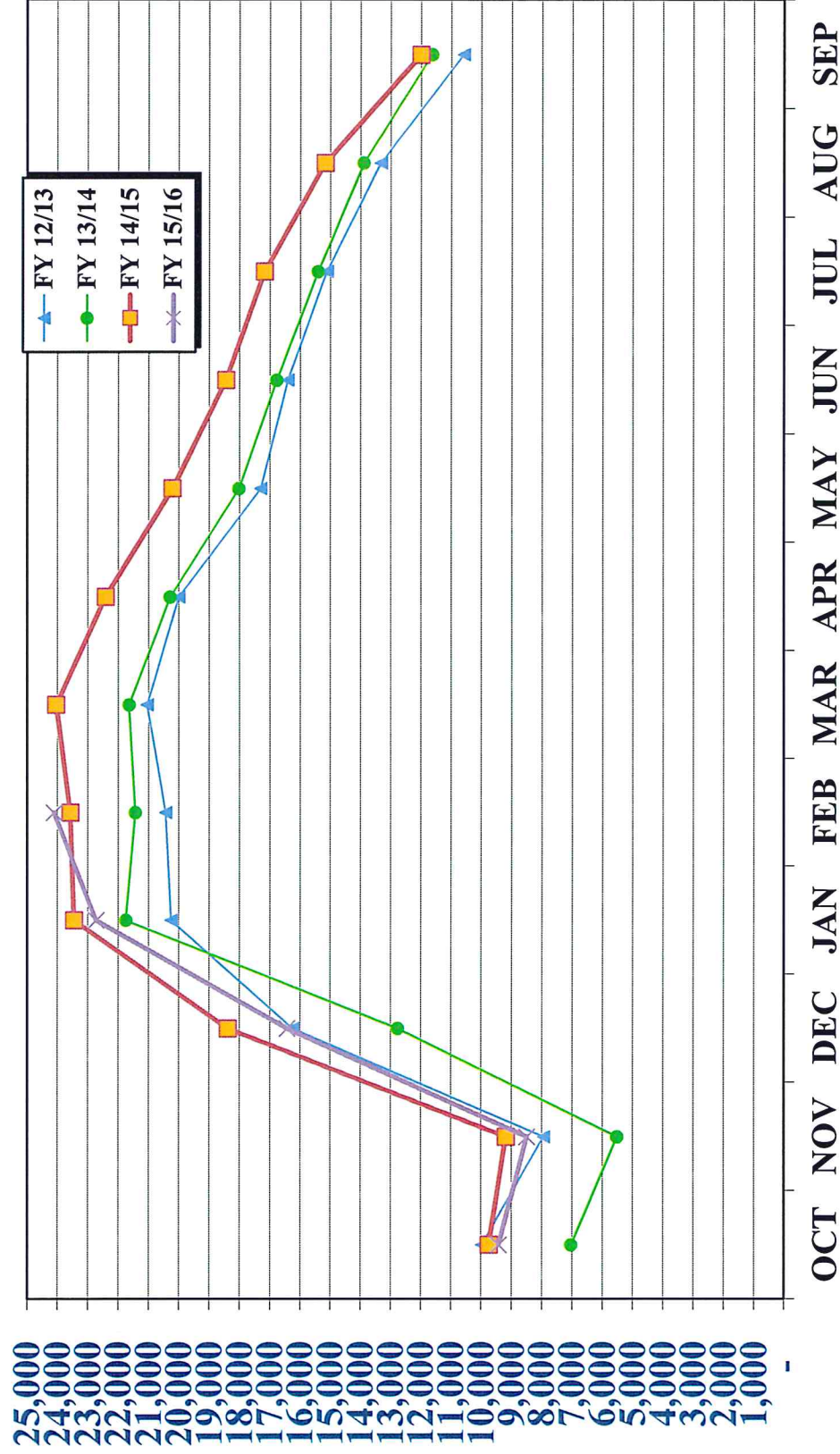




CITY OF MANSFIELD

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.

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.

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number One
February 29, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 4,816,035	\$ 12,891,624
Due From Other Funds	18,657	8,167
Total Assets	<u>\$ 4,834,692</u>	<u>\$ 12,899,790</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 1,060,781	\$ 1,157,110
Retainage Payable	426,838	-
Total Liabilities	<u>1,487,619</u>	<u>1,157,110</u>
FUND BALANCES:		
Fund Balance	6,233,559	6,743,206
Excess Revenues Over Expenditures	<u>(2,886,486)</u>	<u>4,999,475</u>
Total Fund Balances	<u>3,347,074</u>	<u>11,742,681</u>
Total Liabilities And Fund Balances	<u>\$ 4,834,692</u>	<u>\$ 12,899,790</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number One Fund
For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
REVENUES:				
Taxes, Penalties, And Interest	\$ -	-	-	-
Interest Income	350	373	1,234	1,533
Total Revenues	350	373	1,234	1,533
EXPENDITURES:				
General Government	526,549	-	2,887,720	2,058
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	39,741
Fiscal Charges	-	-	-	-
Total Expenditures	526,549	-	2,887,720	41,799
Excess Of Revenues Over (Under) Expenditures	(526,198)	373	(2,886,486)	(40,266)
OTHER FINANCING SOURCES (USES)				
Bonds Issued	-	-	-	4,445,000.00
Premium on Bonds Issued	-	-	-	623,009.00
Discounts on Bonds Issued	-	-	-	(28,268.30)
Payment to Refunded Bond Escrow Agent	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	5,039,740.70
Net Change in Fund Balances	(526,198)	373	(2,886,486)	4,999,475
FUND BALANCE, BEGINNING	3,873,272	11,742,308	6,233,559	6,743,206
FUND BALANCE, ENDING	\$ 3,347,074	\$ 11,742,681	\$ 3,347,074	\$ 11,742,681

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number Two
February 29, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 7,318	\$ 3,538
Construction in Progress	-	-
Total Assets	<u>\$ 7,318</u>	<u>\$ 3,538</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Retainage Payable	-	-
Total Liabilities	<u>-</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	7,318	3,538
Excess Revenues Over Expenditures	-	-
Total Fund Balances	<u>7,318</u>	<u>3,538</u>
Total Liabilities And Fund Balances	<u>\$ 7,318</u>	<u>\$ 3,538</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number Two Fund
For the Month and Five Months Ended February 29, 2016 and 2015(Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	-	-	-
Interest Income	-	-	-	-
Total Revenues	-	-	-	-
<u>EXPENDITURES:</u>				
Debt Service -				
Principal Retirement	-	-	-	-
Interest	-	-	-	-
Lease Payments	-	-	-	-
Bond Issuance Cost	-	-	-	-
Fiscal Charges	-	-	-	-
Total Expenditures	-	-	-	-
Excess Of Revenues Over (Under) Expenditures	-	-	-	-
<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	-	-	-	-
FUND BALANCE, BEGINNING	7,318	3,538	7,318	3,538
FUND BALANCE, ENDING	\$ 7,318	\$ 3,538	\$ 7,318	\$ 3,538

City of Mansfield, Texas

Comparative Balance Sheet - Tree Mitigation Fund
February 29, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 115,850	\$ 399,296
Inventory	61,228	61,228
Total Assets	<u>\$ 177,077</u>	<u>\$ 460,524</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Accrued Liabilities	4,216	8,666
Total Liabilities	<u>4,216</u>	<u>8,666</u>
FUND BALANCES:		
Fund Balance	197,662	582,400
Excess Revenues Over Expenditures	(24,800)	(130,543)
Total Fund Balances	<u>172,862</u>	<u>451,858</u>
Total Liabilities And Fund Balances	<u>\$ 177,077</u>	<u>\$ 460,524</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Tree Mitigation Fund - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
<u>REVENUES:</u>				
Tree Mitigation Fee	\$ -	\$ -	\$ -	\$ -
Other Income	-	725	-	725
Interest Income	32	20	81	92
Total Revenues	32	745	81	818
<u>EXPENDITURES:</u>				
Administrative Services	5,089	40,256	24,583	97,895
Contractual Services	56	12,808	298	33,466
Other Equipment	-	-	-	-
Total Expenditures	5,145	53,065	24,882	131,360
Excess Of Revenues Over (Under) Expenditures	(5,113)	(52,320)	(24,800)	(130,543)
<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	(5,113)	(52,320)	(24,800)	(130,543)
FUND BALANCE, BEGINNING	177,974	504,177	197,662	582,400
FUND BALANCE, ENDING	\$ 172,862	\$ 451,858	\$ 172,862	\$ 451,858

City of Mansfield, Texas

Comparative Balance Sheet - Hotel/Motel Occupancy Tax Fund
February 29, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 1,183,494	\$ 906,556
Accounts Receivable	-	-
Total Assets	<u>\$ 1,183,494</u>	<u>\$ 906,556</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accrued Liabilities	\$ 10,308	\$ 5,507
Total Liabilities	<u>10,308</u>	<u>5,507</u>
FUND BALANCES:		
Fund Balance	1,143,476	817,845
Excess Revenues Over Expenditures	<u>29,710</u>	<u>83,204</u>
Total Fund Balances	<u>1,173,186</u>	<u>901,049</u>
Total Liabilities And Fund Balances	<u>\$ 1,183,494</u>	<u>\$ 906,556</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Hotel/Motel Occupancy Tax Fund - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 OVER (UNDER) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Hotel Occupancy Tax	\$ 26,680	\$ 4,590	\$ 185,980	\$ 179,340	\$ 641,425	\$ (455,445)	28.99%
Miscellaneous Income	138	-	404	-	0	404	0.00%
Total Revenues	26,818	4,590	186,384	179,340	641,425	(455,041)	29.06%
<u>EXPENDITURES:</u>							
Mansfield Historical Society	1,587	1,157	7,437	5,747	30,000	(22,563)	24.79%
Kiwanis Club of Mansfield	-	-	-	2,500	-	-	0.00%
Mansfield Rotary Club	29,210	-	29,210	-	33,000	(3,790)	88.51%
Texas 76ers Pro Event	-	-	25,000	19,000	25,000	-	100.00%
Rockin 4th of July	-	-	-	-	-	-	0.00%
Discover Historic Mansfield	-	-	-	-	5,000	(5,000)	0.00%
Mansfield Tourism	18,961	13,917	79,181	68,889	323,000	(243,819)	24.51%
Sunrise Rotary	-	-	319	-	21,000	(20,681)	1.52%
Pickled Mansfield Society	-	-	-	-	30,000	(30,000)	0.00%
Mansfield Comm Theater - Mainstage	-	-	-	-	-	-	0.00%
Mansfield 125/Wurst Fest	-	-	-	-	-	-	0.00%
Farr Best Theater - Christmas Performances	-	-	-	-	-	-	0.00%
Farr Best Theater - Winter/Spring Performances	-	-	-	-	-	-	0.00%
Projects	-	-	15,528	-	174,425	(158,897)	8.90%
Total Expenditures	49,757	15,074	156,674	96,136	641,425	(484,751)	24.43%
Excess Of Revenues Over (Under) Expenditures	(22,939)	(10,484)	29,710	83,204			
FUND BALANCE, BEGINNING	1,196,125	911,533	1,143,476	817,845			
FUND BALANCE, ENDING	\$ 1,173,186	\$ 901,049	\$ 1,173,186	\$ 901,049			

City of Mansfield, Texas

Comparative Budget and Cash Analysis -

Hotel/Motel Occupancy Tax Fund - For the Five Months Ended February 29, 2016 and 2015 (Unaudited)

	Budgeted Request	FY16 Amount To Date	Available Budget	FY16 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>				
Hotel Occupancy Tax	\$ 641,425	\$ 185,980	\$ 455,445	28.99%
Interest Income	-	404	-	-
Total Revenues	641,425	186,384	455,445	29.06%
<u>EXPENDITURES:</u>				
Mansfield Historical Society	30,000	7,437	22,563	24.79%
Mansfield Rotary Club	33,000	29,210	3,790	88.51%
Texas 76ers Pro Event	25,000	25,000	-	100.00%
Discover Historic Mansfield - Painted Pianos	1,500	-	1,500	0.00%
Discover Historic Mansfield - Stroll, Shop & Dine	3,500	-	3,500	0.00%
Mansfield Tourism	323,000	79,181	243,819	24.51%
Sunrise Rotary	21,000	319	20,681	1.52%
Pickled Mansfield Society	30,000	-	30,000	0.00%
Reserve	174,425	15,528	-	8.90%
Total Expenditures	641,425	156,674	325,854	24.43%
Budgeted Reserve	-	29,710	129,591	

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2016	1,153,784
Plus: FY2016 Cash Collections	186,384
Less: FY2016 Cash Expenditures	(156,674)
Cash Balance as of February 29, 2016	1,183,494
Remaining Hotel/Motel Occupancy Funds to Collect	455,445
Remaining Hotel/Motel Occupancy Funds to Expend	(325,854)
Projected Cash Balance at September 30, 2016	1,313,085

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation
February 29, 2016 and 2015 (Unaudited)

<u>ASSETS:</u>	<u>2016</u>	<u>2015</u>
Cash And Investments	\$ 10,724,487	\$ 9,454,030
Receivables:		
Accounts	777,614	714,852
Prepays	-	-
Total Assets	<u>\$ 11,502,101</u>	<u>\$ 10,168,881</u>
<u>LIABILITIES & FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 314,953	\$ 355,916
Retainage Payable	15,435	-
Other Liabilities	69,303	67,980
Deferred Revenue	<u>345,096</u>	<u>79,294</u>
Total Liabilities	<u>744,788</u>	<u>503,190</u>
FUND BALANCES:		
Fund Balance	10,305,587	8,928,249
Excess Revenues Over (Under)		
Expenditures	<u>451,727</u>	<u>737,442</u>
Total Fund Balances	<u>10,757,314</u>	<u>9,665,691</u>
Total Liabilities And Fund Balances	<u>\$ 11,502,101</u>	<u>\$ 10,168,881</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Mansfield Parks
Facilities Development Corporation - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ADOPTED BUDGET	FY16 OVER (UNDER) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
REVENUES:							
Sales Tax Revenue	\$ 298,829	\$ 236,685	\$ 1,697,674	\$ 1,548,585	\$ 3,253,269	\$ (1,555,595)	52.18%
Contributions	168	-	21,945	500	-	21,945	0.00%
Interest Earnings	2,000	326	5,939	1,485	3,000	2,939	197.95%
Other Income	13,200	-	63,785	1,014	102,644	(38,859)	62.14%
MAC Revenue	25,533	38,961	176,864	183,514	337,356	(160,491)	52.43%
Lease Royalties	12,500	39,480	245,297	148,346	831,024	-	29.52%
Park Land Dedication Revenue	9,000	12,750	151,500	151,500	-	151,500	0.00%
Total Revenues	361,230	328,202	2,363,005	2,034,944	4,527,293	(1,578,562)	52.19%
EXPENDITURES:							
Administration	181,052	89,460	853,250	565,958	1,002,885	(149,635)	85.08%
Athletic Complex	34,928	16,048	138,858	118,859	357,350	(218,492)	38.86%
Rose Park	22,545	17,992	116,906	116,221	386,573	(269,667)	30.24%
Oliver Nature Park	34,145	24,139	162,965	129,492	673,100	(510,135)	24.21%
McClendon Park	-	-	-	-	-	-	0.00%
Chandler Park	-	-	-	-	-	-	0.00%
Recreational Center	47,691	36,244	258,536	229,182	777,638	(519,102)	33.25%
Linear Park	-	-	-	-	-	-	0.00%
Hardy Allmon Park	-	-	-	-	-	-	0.00%
Neighborhood Parks	-	-	-	-	-	-	0.00%
Projects	-	-	52,436	217,278	1,315,746	(1,263,311)	3.99%
Quadrant 4	156,119	21,034	320,909	21,034	-	320,909	0.00%
Non-Departmental	173	-	7,417	376	-	7,417	0.00%
Total Expenditures	476,653	204,919	1,911,278	1,398,401	4,513,293	(2,602,015)	42.35%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(115,423)	123,283	451,727	636,543	14,000	1,023,454	3226.62%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In (Out)	-	(189)	-	100,899	(14,000)	14,000	0.00%
Cash Reserves	-	-	-	-	-	-	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	-	(189)	-	100,899	(14,000)	14,000	0.00%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(115,423)	123,094	451,727	737,442			
FUND BALANCE, BEGINNING	10,872,737	9,542,596	10,305,587	8,928,249			
FUND BALANCE, ENDING	\$ 10,757,314	\$ 9,665,691	\$ 10,757,314	\$ 9,665,691			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Economic Development Corporation
February 29, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 7,219,361	\$ 6,725,913
Accounts Receivable	401,801	339,095
Restricted Assets:		
Cash and Investments, Projects	729,563	14,907
Fixed Assets (net of accumulated depreciation)	6,999,397	16,254,945
Deferred Issuance Cost	-	-
Total Assets	<u>\$ 15,350,120</u>	<u>\$ 23,334,861</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 2,329	\$ 231
Accrued Liabilities	63,403	62,244
Retainage Payable	9,265	418,153
Bonds Payable	10,365,000	11,355,000
Unamortized Discounts on Bonds	(81,700)	(154,470)
Unamortized Premiums	167,779	190,190
Deferred Amount on Refunding	231,505	-
Contract Commitments	3,557,159 *	3,895,504
Total Liabilities	<u>14,314,739</u>	<u>15,766,853</u>
NET ASSETS:		
Restricted	729,563	14,907
Unassigned	305,819	7,553,100
Total Net Assets	<u>1,035,382</u>	<u>7,568,007</u>
Total Liabilities & Net Assets	<u>\$ 15,350,120</u>	<u>\$ 23,334,861</u>

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

City of Mansfield, Texas

Mansfield Economic Development Corporation Statement of Revenues, Expenses and Changes in Net Assets
For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
OPERATING REVENUES:				
Sales Tax Revenue	\$ 402,629	\$ 339,876	\$ 2,216,676	\$ 2,064,536
Gas Royalties	-	-	-	1,347
Miscellaneous	7,453	-	42,566	-
Rental Of Facilities	-	-	-	-
Total Operating Revenues	410,082	339,876	2,259,242	2,065,883
OPERATING EXPENDITURES:				
Administration	77,174	53,651	341,080	263,379
Promotions	6,486	50	44,966	30,997
Retention	-	-	7,366	9,813
Development Plan	754	525	3,290	1,275
Projects	41,471	91,973	953,295	1,817,696
Depreciation	242 *	234 *	1,271 *	1,263
Total Operating Expenditures	126,127	146,433	1,351,270	2,124,423
OPERATING INCOME	283,955	193,442	907,972	(58,540)
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	1,334	231	4,146	1,084
Sale of Property	-	-	-	-
Amortization	-	-	-	-
Interest and fiscal charges	-	-	(150,501)	(244,935)
Total Nonoperating Revenue	1,334	231	(146,355)	(243,851)
INCOME BEFORE OPERATING TRANSFERS	285,287	193,673	761,618	(302,391)
OPERATING TRANSFERS:				
Operating Transfers In (Out)	-	(342)	-	(14,051)
CHANGE IN NET ASSETS	285,287	193,331	761,618	(316,442)
NET ASSETS, BEGINNING	708,353	7,374,677	3,830,923	11,779,954
NET ASSETS, PROJECTS	41,741 **	-	(3,557,159) **	(3,895,505)
NET ASSETS, ENDING	\$ 1,035,382	\$ 7,568,007	\$ 1,035,382	\$ 7,568,007

**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.

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 Balance Sheet - General Obligation Debt Service
February 29, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 2,204,730	\$ 2,492,710
Receivables:		
Current Year Taxes	729,343	661,825
Delinquent Taxes (Net of Allowance of \$357,803)	-	-
Total Assets	<u>\$ 2,934,073</u>	<u>\$ 3,154,535</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 655	\$ 655
Deferred Revenue	729,343	661,825
Total Liabilities	<u>729,998</u>	<u>662,480</u>
FUND BALANCES:		
Fund Balance	726,099	855,768
Excess Revenues Over Expenditures	1,477,977	1,636,287
Total Fund Balances	<u>2,204,076</u>	<u>2,492,055</u>
Total Liabilities And Fund Balances	<u>\$ 2,934,073</u>	<u>\$ 3,154,535</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenue, Expenditures and Changes in Fund Balance -
General Obligation Debt Service - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ORIGINAL BUDGET	FY16 OVER (UNDER) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 1,842,964	\$ 914,949	\$ 12,231,570	\$ 11,229,666	\$ 12,826,072	\$ (594,502)	95.36%
Recoveries	-	-	-	-	-	-	0.00%
Interest Income	223	12	543	47	-	543	0.00%
Total Revenues	1,843,186	914,961	12,232,112	11,229,713	12,826,072	(593,960)	95.37%
<u>EXPENDITURES:</u>							
Debt Service -							
Principal Retirement	8,385,000	7,450,000	8,385,000	7,450,000	7,965,000	420,000	105.27%
Interest	1,739,908	1,731,830	3,646,513	2,440,214	3,970,833	(324,320)	91.83%
Lease Payments	-	-	-	-	-	-	0.00%
Bond Issuance Cost	2,300	-	233,054	155,800	-	233,054	0.00%
Fiscal Charges	-	3,700	-	12,999	890,239	(890,239)	0.00%
Total Expenditures	10,127,208	9,185,530	12,264,567	10,059,013	12,826,072	(561,505)	95.62%
Excess Of Revenues Over (Under) Expenditures	(8,284,022)	(8,270,569)	(32,455)	1,170,700			
<u>OTHER FINANCING SOURCES (USES)</u>							
Refunding Bonds Issued	-	-	17,900,000	11,700,000			
Premium on Bonds Issued	-	-	2,301,623	1,773,891			
Discounts on Bonds Issued	-	-	(111,192)	(68,304)			
Payment to Refunded Bond Escrow Agent	-	-	(18,580,000)	(12,940,000)			
Total Other Financing Sources (Uses)	-	-	1,510,431	465,586.70			
Net Change in Fund Balances	(8,284,022)	(8,270,569)	1,477,977	1,636,287			
FUND BALANCE, BEGINNING	10,488,097	10,762,624	726,099	855,768			
FUND BALANCE, ENDING	\$ 2,204,076	\$ 2,492,055	\$ 2,204,076	\$ 2,492,055			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation Debt Service -
February 29, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 932,068</u>	<u>\$ 503,649</u>
Total Assets	<u><u>\$ 932,068</u></u>	<u><u>\$ 503,649</u></u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accrued Interest Payable	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>-</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	207,809	207,380
Excess Revenues Over (Under) Expenditures	<u>724,259</u>	<u>296,269</u>
Total Fund Balances	<u>932,068</u>	<u>503,649</u>
Total Liabilities And Fund Balances	<u><u>\$ 932,068</u></u>	<u><u>\$ 503,649</u></u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balance - Mansfield Parks
Facilities Development Corporation Debt Service - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ADOPTED BUDGET	FY16 OVER (UNDER) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 103,800	\$ 103,190	\$ 519,002	\$ 515,951	\$ 1,242,104	\$ (723,103)	41.78%
Interest Income	-	-	-	-	-	-	0.00%
Total Revenues	103,800	103,190	519,002	515,951	1,242,104	(723,103)	41.78%
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	-	-	-	-	835,000	(835,000)	0.00%
Interest And Fiscal Charges	-	1,100	461,443	219,683	407,104	54,339	113.35%
Bond Issuance Costs	-	-	104,021	-	-	104,021	0.00%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	-	1,100	565,464	219,683	1,242,104	(780,661)	45.52%
Excess Of Revenues Over (Under) Expenditures	103,800	102,090	(46,462)	296,269			
<u>OTHER FINANCING SOURCES (USES):</u>							
Refunding Bonds Issued	-	-	6,077,373	-			
Premium on Bonds Issued	-	-	253,146	-			
Discount on Bonds Issued	-	-	(34,797)	-			
Payment to Refunded Bond Escrow Agent	-	-	(5,525,000)	-			
Total Other Financing Sources (Uses)	-	-	770,721	-			
Net Change in Fund Balances	103,800	102,090	724,259	296,269			
FUND BALANCE, BEGINNING	828,268	401,559	207,809	207,380			
FUND BALANCE, ENDING	<u>\$ 932,068</u>	<u>\$ 503,649</u>	<u>\$ 932,068</u>	<u>\$ 503,649</u>			

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 Balance Sheet - Street Construction Fund
February 29, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 20,372,135	\$ 21,109,325
Projects In Process		
Current Year	8,167,036	1,170,415
Prior Year	7,105,948	12,587,193
Total Assets	<u>\$ 35,645,120</u>	<u>\$ 34,866,933</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 146,781	\$ 146,781
Deposits	351,349	926,349
Retainage Payable	257,194	149,807
Other Liabilities	20,422	17,412
Total Liabilities	<u>775,747</u>	<u>1,240,350</u>
FUND BALANCES:		
Fund Balance	22,671,408	21,468,431
Excess Revenues Over (Under)		
Expenditures	12,197,965	12,158,152
Total Fund Balance	<u>34,869,373</u>	<u>33,626,583</u>
Total Liabilities And Fund Balance	<u>\$ 35,645,120</u>	<u>\$ 34,866,933</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Street Construction Fund - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
REVENUES:				
Recoveries	\$ -	\$ 403,228	\$ -	\$ 563,290
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	23,097	138,870	370,758	709,070
Interest Income	4,668	554	13,782	2,357
Total Revenues	27,765	542,651	384,540	1,274,716
EXPENDITURES:				
Administrative	64,859	55,000	256,575	211,565
Street Improvements	-	-	-	-
Total Expenditures	64,859	55,000	256,575	211,565
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	(37,095)	487,651	127,965	1,063,151
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	10,624,236	9,715,000
Bond Issuance Costs	-	-	(98,742)	(82,768)
Premiums on Bond Issuance	-	-	1,611,288	1,527,148
Discounts on Bond Issuance	-	-	(66,782)	(64,381)
Total Other Financing Sources (Uses)	-	-	12,070,000	11,095,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(37,095)	487,651	12,197,965	12,158,151
FUND BALANCE, BEGINNING	34,906,468	33,138,932	22,671,408	21,468,432
FUND BALANCE, ENDING	\$ 34,869,373	\$ 33,626,583	\$ 34,869,373	\$ 33,626,583

City of Mansfield, Texas

Comparative Balance Sheet - Building Construction Fund
February 29, 2016 and 2015 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 5,193,120</u>	<u>\$ 1,815,807</u>
Total Assets	<u><u>\$ 5,193,120</u></u>	<u><u>\$ 1,815,807</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ 227
Due to Other Funds		
Retainage Payable	<u>-</u>	<u>94,362</u>
Total Liabilities	<u>-</u>	<u>94,589</u>
 FUND BALANCE:	327,392	3,035,174
Excess Revenues Over (Under)		
Expenditures	<u>4,865,729</u>	<u>(1,313,956)</u>
Total Fund Balance	<u>5,193,120</u>	<u>1,721,218</u>
Total Liabilities And Fund Balance	<u><u>\$ 5,193,120</u></u>	<u><u>\$ 1,815,807</u></u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Building Construction Fund - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
REVENUES:				
Interest Income	\$ 75	\$ 65	\$ 312	\$ 326
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	-	-
Grant Revenue	-	-	-	-
Total Revenues	75	65	312	326
EXPENDITURES:				
Administration	-	-	-	-
Police	-	-	-	-
Fire Station	-	-	-	13,864
Library	-	-	-	-
City Hall Expansion	-	-	-	-
Animal Control Expansion	42,077	-	143,943	59,710
Tactical Training Range	-	671	9,356	146,858
Dispatch Expansion	-	21,051	16,284	1,093,849
Bond Issuance Costs	-	-	44,087	-
Total Expenditures	42,077	21,722	213,670	1,314,282
Excess Revenues Over (Under) Expenditures	(42,002)	(21,656)	(213,358)	(1,313,956)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	4,430,764	-
Bond Issuance Costs	-	-	-	-
Premiums on Bond Issuance	-	-	676,137	-
Discounts on Bond Issuance	-	-	(27,814)	-
Operating Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	5,079,087	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(42,002)	(21,656)	4,865,729	(1,313,956)
FUND BALANCE, BEGINNING	5,235,122	1,742,874	327,392	3,035,174
FUND BALANCE, ENDING	\$ 5,193,120	\$ 1,721,218	\$ 5,193,120	\$ 1,721,218

City of Mansfield, Texas

Comparative Balance Sheet - Equipment Replacement Fund
February 29, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 988,437</u>	<u>\$ 1,535,345</u>
Total Assets	<u>\$ 988,436</u>	<u>\$ 1,535,345</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	<u>\$ 317,871</u>	<u>\$ 476</u>
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ 317,870</u>	<u>\$ 476</u>
 FUND BALANCE:	 1,512,401	 1,222,776
Excess Revenues Over Expenditures	<u>(841,835)</u>	<u>312,093</u>
Total Fund Balance	<u>670,566</u>	<u>1,534,869</u>
 Total Liabilities And Fund Balance	 <u>\$ 988,436</u>	 <u>\$ 1,535,345</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Equipment Replacement Fund - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-
Other Income	-	-	11,904	-
Interest Income	161	-	383	18
Total Revenues	161	-	12,287	18
EXPENDITURES:				
Administration	-	-	-	-
Information Services	169,456	-	247,103	-
Code Enforcement	24,301	-	45,261	-
Planning	-	-	-	-
Streets	-	-	-	-
Animal Control	-	-	-	39,497
City Hall	16,414	5,530	28,636	29,813
Parks Department	-	-	-	50,243
Library	-	-	51,538	-
Fire	339,296	-	339,296	1,216,607
Police Department	-	8,503	142,289	106,765
Total Expenditures	549,467	14,033	854,122	1,442,925
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(549,306)	(14,033)	(841,835)	(1,442,907)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	-	1,710,000
Bond Issuance Costs	-	-	-	(20,146)
Premium on Bond Issuance	-	-	-	73,405
Discounts on Bond Issuance	-	-	-	(8,259)
Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	1,755,000
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(549,306)	(14,033)	(841,835)	312,093
FUND BALANCE, BEGINNING	1,219,872	1,548,902	1,512,401	1,222,776
FUND BALANCE, ENDING	\$ 670,566	\$ 1,534,869	\$ 670,566	\$ 1,534,869

City of Mansfield, Texas

Comparative Balance Sheet - Parks Construction Fund
February 29, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 13,329,726</u>	<u>\$ 14,112</u>
Total Assets	<u><u>\$ 13,329,726</u></u>	<u><u>\$ 14,112</u></u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	<u>\$ -</u>	<u>\$ -</u>
Retainage Payable	<u>51,790</u>	<u>-</u>
Total Liabilities	<u>51,790</u>	<u>-</u>
 FUND BALANCE:	 (384,225)	 16,212
Excess Revenues Over Expenditures	<u>13,662,161</u>	<u>(2,100)</u>
Total Fund Balance	<u>13,277,936</u>	<u>14,112</u>
Total Liabilities And Fund Balance	<u><u>\$ 13,329,726</u></u>	<u><u>\$ 14,112</u></u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Parks Construction Fund - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Recoveries	-	-	-	-
Interest Income	-	-	-	-
Total Revenues	-	-	-	-
EXPENDITURES:				
Administration	-	-	-	-
FieldHouse	502,713	-	1,737,839	-
Oliver Nature Park	-	-	-	2,100
Total Expenditures	502,713	-	1,737,839	2,100
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(502,713)	-	(1,737,839)	(2,100)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	15,627,627	-
Bond Issuance Costs	-	-	(272,148)	-
Premiums on Bond Issuance	-	-	145,182	-
Discounts on Bond Issuance	-	-	(100,662)	-
Transfer In (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	15,400,000	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(502,713)	-	13,662,161	(2,100)
FUND BALANCE, BEGINNING	13,780,650	14,112	(384,225)	16,212
FUND BALANCE, ENDING	<u>\$ 13,277,936</u>	<u>\$ 14,112</u>	<u>\$ 13,277,936</u>	<u>\$ 14,112</u>

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

Comparative Balance Sheet - Utility Fund
February 29, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2015</u>
<u>ASSETS</u>		
Cash And Investments	\$ 16,854,380	\$ 13,967,359
Receivables:		
Accounts (net of allowance of \$853,952)	4,164,780	3,982,303
Inventory	406,528	546,905
Restricted Assets:		
Cash and Investments	20,050,344	16,722,266
Fixed Assets (net of accumulated depreciation)	168,253,356	162,387,453
Deferred Bond Issuance Cost	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 209,729,389</u>	<u>\$ 197,606,287</u>

City of Mansfield, Texas

Comparative Balance Sheet - Utility Fund
February 29, 2016 and 2015 (Unaudited)

	<u>2016</u>	<u>2015</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 26,383	\$ 69,339
Accrued Liabilities	366,725	328,475
Payable From Restricted Assets:		
Deposits	1,385,911	1,352,038
Bonds Payable-Current		
Accrued Interest	937,624	398,607
Accounts Payable	-	-
Accrued Liabilities	20,215	17,001
Retainage Payable	85,460	591,122
From Unrestricted Assets:		
Current	4,380,000	3,695,000
Long-Term, Net	47,513,246	44,990,428
Compensated Absences	<u>366,623</u>	<u>384,191</u>
Total Liabilities	<u>55,082,186</u>	<u>51,826,200</u>
<u>NET ASSETS</u>		
Invested In Capital Assets (net of related debt)	128,477,492	125,073,487
Reserved for Debt Service	5,144,927	5,350,803
Unreserved	<u>21,024,784</u>	<u>15,355,796</u>
Total Net Assets	<u>154,647,203</u>	<u>145,780,086</u>
Total Liabilities And Net Assets	<u><u>\$ 209,729,389</u></u>	<u><u>\$ 197,606,287</u></u>

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Utility Fund - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ADOPTED BUDGET	FY16 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 1,182,582	\$ 996,132	\$ 7,697,447	\$ 6,666,018	\$ 17,065,051	\$ (9,367,604)	45.11%
Sewer Service	794,465	696,379	4,391,628	3,987,264	10,739,588	(6,347,960)	40.89%
Water Penalties	40,207	42,660	210,882	228,020	556,502	(345,620)	37.89%
Water Taps	4,830	1,425	6,990	3,185	21,379	(14,389)	32.70%
Meter Set Fee	4,225	15,150	31,125	38,550	65,624	(34,499)	47.43%
Utility Miscellaneous	3,188	8,967	23,118	43,243	90,000	(66,882)	25.69%
Restore Service Fee	11,080	6,704	61,198	46,133	93,954	(32,755)	65.14%
Sewer Tap	3,375	-	3,375	1,270	1,500	1,875	225.00%
Water Impact Fees	42,144	117,980	383,308	544,760	700,000	(316,693)	54.76%
Sewer Impact Fees	26,206	40,536	234,289	317,515	400,000	(165,711)	58.57%
Pretreatment Fees	13,788	-	27,333	44,574	46,000	(18,667)	59.42%
Other Income	35,738	5,592	213,580	107,674	136,956	76,624	155.95%
Contribution	1,211	-	4,053	-	-	4,053	0.00%
Total Revenues	\$ 2,163,039	\$ 1,931,525	13,288,326	\$ 12,028,206	\$ 29,916,553	\$ (16,628,228)	44.42%

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Utility Fund - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ADOPTED BUDGET	FY16 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING EXPENSES:							
Administration	68,658	44,279	364,042	239,501	907,492	(543,450)	40.12%
Billing And Collection	81,887	92,458	367,510	331,788	981,412	(613,902)	37.45%
Meter Reading/Repairs	161,732	55,278	413,855	284,942	896,530	(482,675)	46.16%
Water Distribution	73,723	73,074	363,832	410,329	896,376	(532,544)	40.59%
Wastewater Collection	520,645	433,684	2,941,202	2,559,073	6,545,041	(3,603,839)	44.94%
Water Treatment	609,730	813,810	2,990,221	3,192,799	7,602,733	(4,612,512)	39.33%
Water Quality	29,618	19,387	143,508	120,429	407,255	(263,747)	35.24%
Laboratory Services	17,404	12,222	86,307	46,385	203,696	(117,389)	42.37%
Water Demand Management	21,474	8,088	84,304	44,734	244,985	(160,681)	34.41%
Depreciation	241,599	216,406	1,266,912	1,167,424	-	1,266,912	0.00%
Total Operating Expenses	1,826,471	1,768,686	9,021,692	8,397,405	18,685,521	(9,663,829)	48.28%
OPERATING INCOME (LOSS)	336,567	162,840	4,266,633	3,630,801	11,231,032	(6,964,399)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	-	(9,182)	(27,202)	(52,730)	(473,387)	446,185	5.75%
Interest Revenue	7,817	1,215	20,810	6,034	6,021	14,789	345.61%
Interest And Fiscal Charges	(185,986)	(197,060)	(1,148,753)	(1,137,441)	(6,311,729)	5,162,976	18.20%
Bad Debt Expense	-	-	-	-	-	-	0.00%
Net Nonoperating Revenues (Expenses)	(178,168)	(205,027)	(1,155,145)	(1,184,138)	(6,779,094)	5,623,950	17.04%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	158,399	(42,188)	3,111,488	2,446,663	4,451,938	(1,340,450)	69.89%
OPERATING TRANSFERS:							
Transfers In (Out)	(5,229)	(4,470)	(213,316)	(183,436)	(1,607,675)	1,394,359	13.27%
Net Operating Transfers	(5,228.76)	(4,470)	(213,316)	(183,436)	(1,607,675)	1,394,359	13.27%
CHANGE IN NET ASSETS	153,171	(46,657)	2,898,172	2,263,227	2,844,263	53,909	
NET ASSETS BEGINNING	154,494,033	145,826,743	151,749,031	143,516,859	151,749,031	-	
NET ASSETS ENDING	\$ 154,647,203	\$ 145,780,086	154,647,203	\$ 145,780,086	\$ 154,593,294	\$ 53,909	

CITY OF MANSFIELD
UTILITY FUND
REVENUE BOND COVERAGE

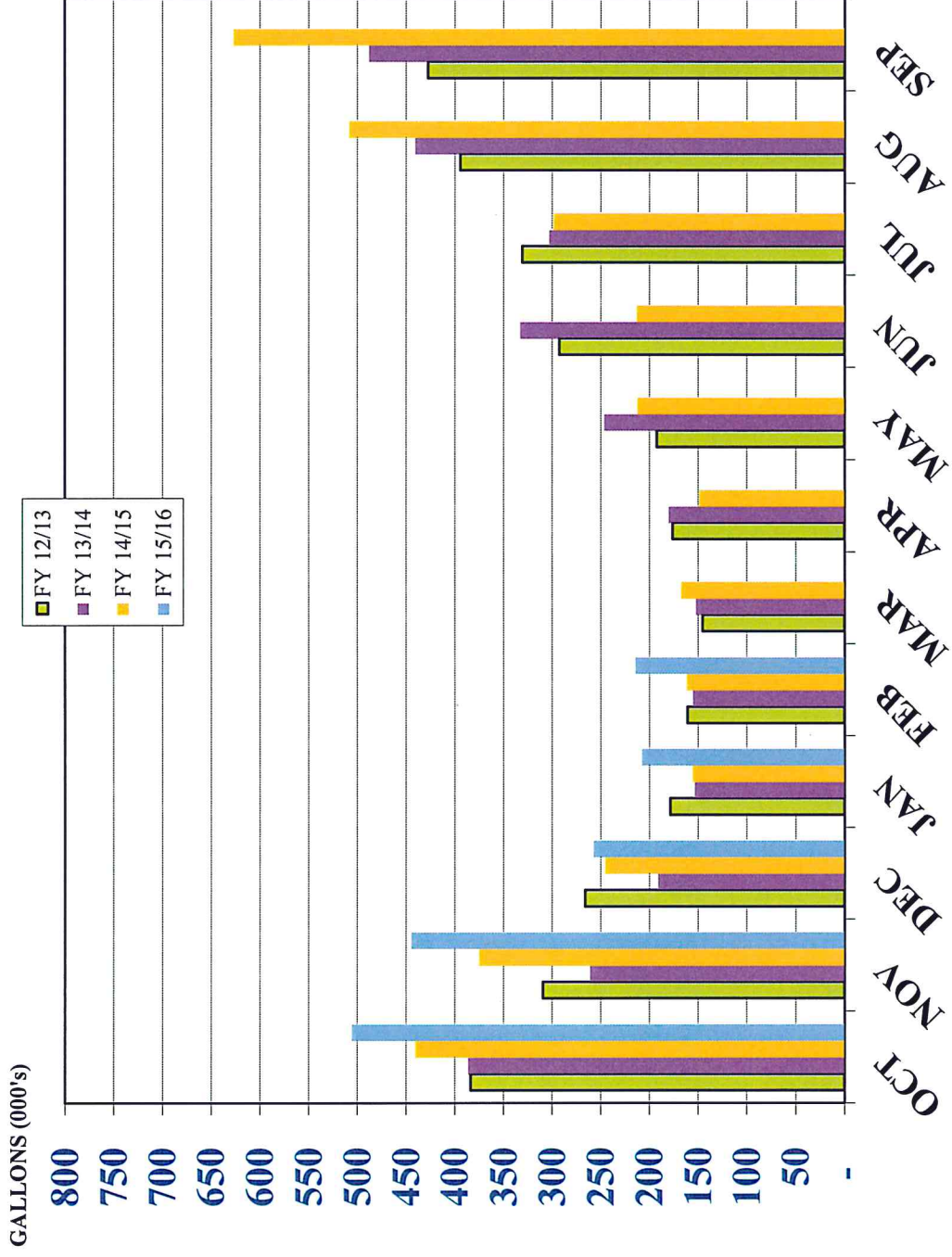
Definition of Bond Coverage:

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, 2014, 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 2015, the City achieved a 2.07 bond coverage ratio which exceeded the 1.10 required by the bond ordinance. For fiscal year 2016 the revised bond coverage ratio is projected at 1.85.



CITY OF MANSFIELD

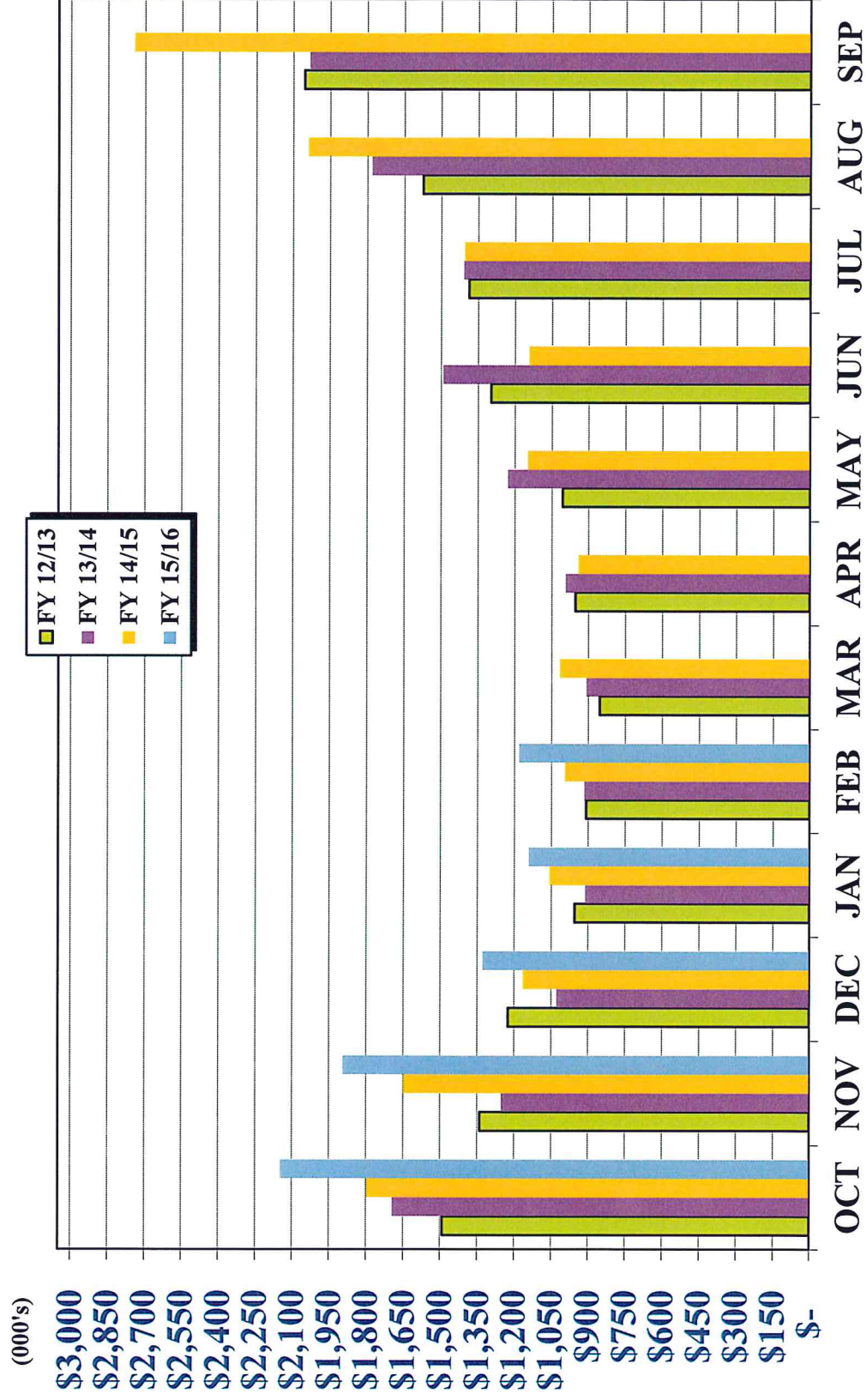
WATER CONSUMPTION





CITY OF MANSFIELD

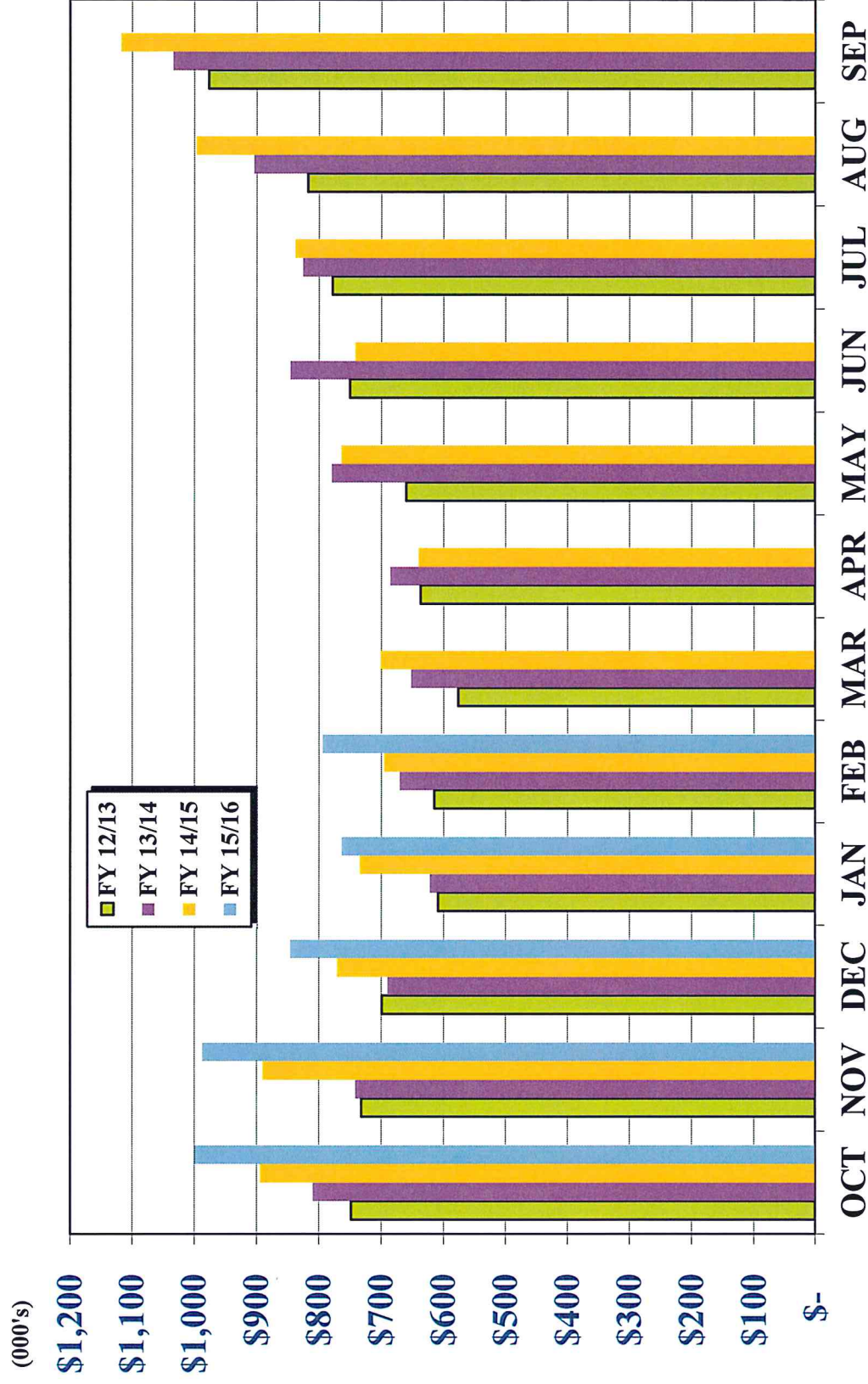
UTILITY FUND - WATER SALES





CITY OF MANFIELD

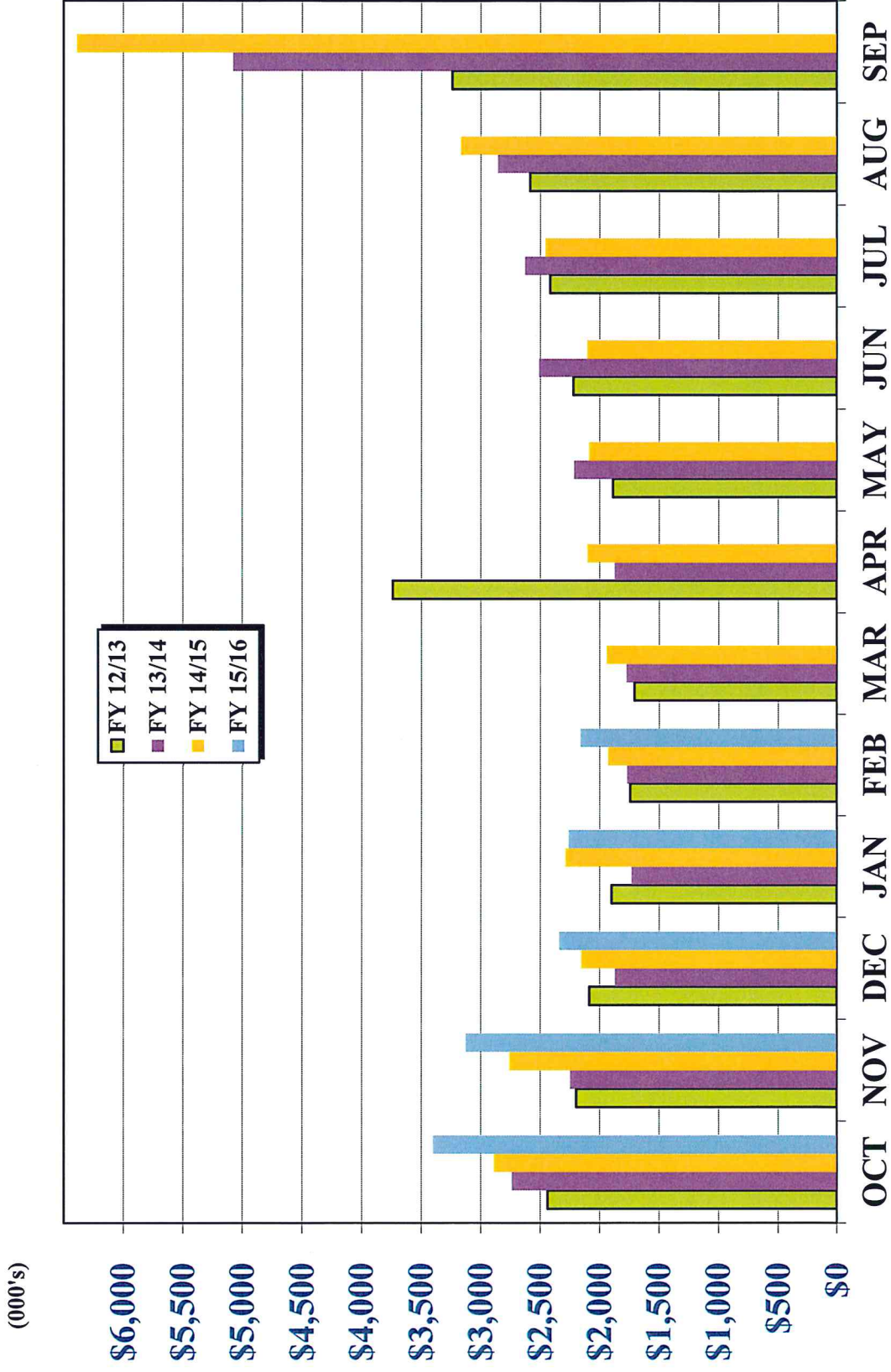
UTILITY FUND - SEWER SERVICE





CITY OF MANSFIELD

UTILITY FUND - TOTAL REVENUES



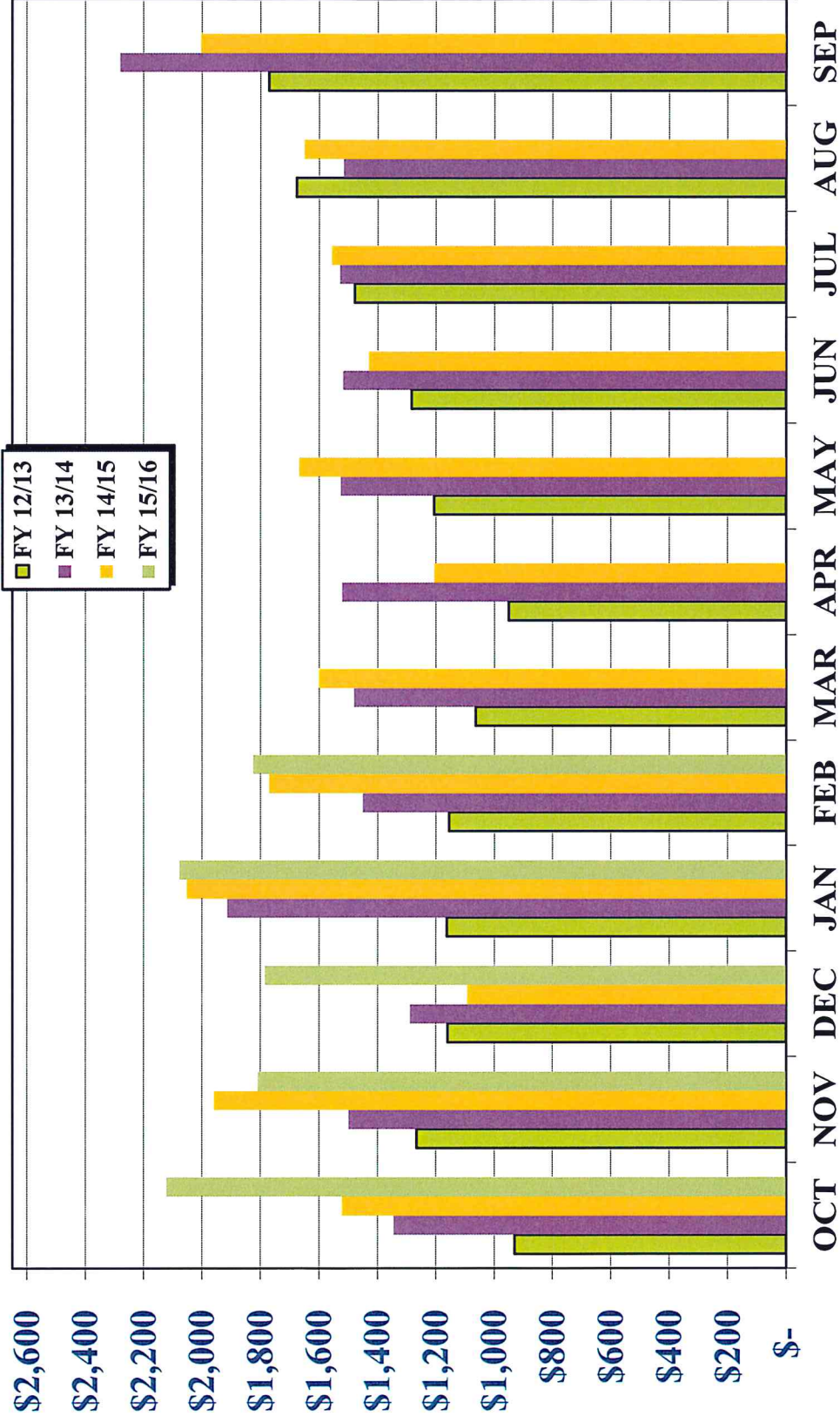


MANFIELD
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CITY OF MANFIELD

UTILITY OPERATING EXPENDITURES

(000's)



Rainfall Update

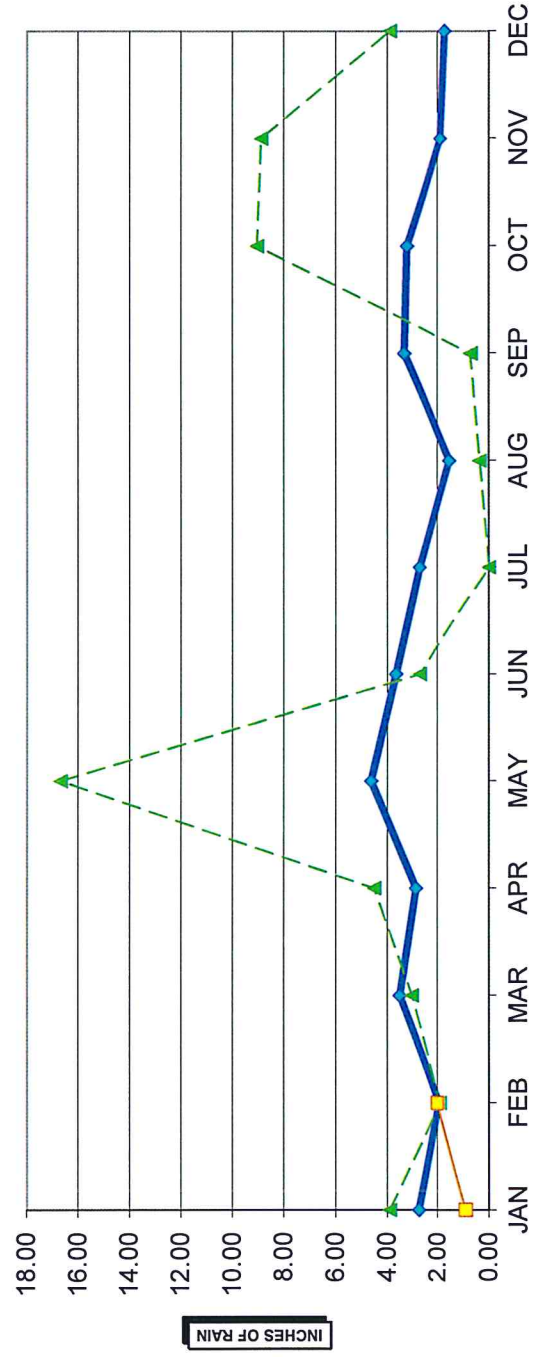
February 2016

Average (2005-2015)

	AVG	2015	2016
JAN	2.78	3.92	0.87
FEB	1.95	1.91	2.01
MAR	3.53	3.06	
APR	2.90	4.53	
MAY	4.64	16.71	
JUN	3.68	2.74	
JUL	2.75	0.01	
AUG	1.52	0.38	
SEP	3.35	0.72	
OCT	3.25	9.07	
NOV	1.90	8.91	
DEC	1.72	3.92	

TOTAL 33.97 55.88 2.88
TO DATE 2.88

February



City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
February 29, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 208,686	\$ 191,460
Receivables:		
Accounts	253,312	189,030
Prepaid Expense	-	-
Inventory	25,853	28,138
Restricted Assets:		
Cash And Investments	136,581	112,421
Fixed Assets (net of accumulated depreciation)*	6,512,495 *	6,811,777
Deferred Issuance Cost	-	-
Total Assets	<u>\$ 7,136,927</u>	<u>\$ 7,332,826</u>

* Includes estimated depreciation through the balance sheet date.

City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
February 29, 2016 and 2015 (Unaudited)

	2016	2015
<u>LIABILITIES</u>		
Accounts Payable	\$ 18,538	\$ 7,908
Accrued Liabilities	617,355	549,357
Due To General Fund	296,497	-
Payable From Restricted Assets:		
Inmate Trust	28,386	92,888
General Obligation Debt Payable:		
Bonds Payable-Current	-	30,000
Accrued Interest	2,779	-
Long-Term	610,272	618,295
Compensated Absences	532,598	537,658
	<hr/>	<hr/>
Total Liabilities	2,106,424	1,836,106
	<hr/>	<hr/>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	6,006,026	5,351,737
Unreserved	(975,523)	144,983
	<hr/>	<hr/>
Total Net Assets	5,030,503	5,496,720
	<hr/>	<hr/>
Total Liabilities And Net Assets	\$ 7,136,927	\$ 7,332,826
	<hr/>	<hr/>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Law Enforcement Complex - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE	FY16 ADOPTED BUDGET	FY16 OVER (UNDER) BUDGET	FY16 PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Charges For Services	\$ 781,880	\$ 716,136	\$ 4,172,438	\$ 3,693,296	\$ 9,465,843	\$ (5,293,406)	44.08%
Salary Reimbursement	4,744	12,887	34,517	61,814	70,000	(35,483)	49.31%
Miscellaneous	-	-	-	-	-	-	0.00%
Transportation	172	1,270	1,301	7,730	15,000	(13,699)	8.67%
Commissary Sales	24,443	16,054	127,511	109,444	255,534	(128,022)	49.90%
Telephone Commission	18,914	14,440	77,899	64,204	175,000	(97,101)	44.51%
Total Operating Revenues	830,152	760,786	4,413,666	3,936,487	9,981,377	(5,567,711)	44.22%
OPERATING EXPENSES:							
Administration	29,783	35,648	127,772	121,107	294,420	(166,648)	43.40%
Operations	582,199	530,896	3,107,630	3,060,149	7,712,784	(4,605,154)	40.29%
Support	88,400	57,531	399,040	325,206	1,041,045	(642,006)	38.33%
Food Service	36,542	34,752	178,362	201,717	499,298	(320,936)	35.72%
Medical Service	46,648	29,677	214,840	175,863	591,491	(376,652)	36.32%
Commissary	31,349	15,389	97,242	90,191	230,084	(132,842)	42.26%
Depreciation	20,373	20,325	106,782	109,611	-	106,782	0.00%
Total Operating Expenses	835,294	724,218	4,231,668	4,083,844	10,369,123	(6,137,455)	40.81%
OPERATING INCOME (LOSS)	(5,141)	36,568	181,998	(147,357)	(387,746)	569,745	-46.94%
NON OPERATING REVENUES (EXPENSES)							
Interest Revenue	-	-	-	-	-	-	0.00%
Other Income	-	-	3,412	104	-	3,412	0.00%
Other Expenses	-	-	-	-	-	-	0.00%
Amortization	-	-	-	-	-	-	0.00%
Interest And Fiscal Charges	(3,252)	(4,424)	(16,259)	(22,118)	(574,269)	558,010	2.83%
Net Nonoperating Revenues (Expenses)	(3,252)	(4,424)	(12,848)	(22,014)	(574,269)	561,421	2.24%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(8,393)	32,145	169,151	(169,371)	(962,015)	1,131,166	
OPERATING TRANSFERS:							
Transfer In (Out)	-	-	-	-	413,196	(413,196)	0.00%
Net Operating Transfers	-	-	-	-	413,196	(413,196)	0.00%
CHANGE IN NET ASSETS	(8,393)	32,145	169,151	(169,371)	(548,819)	717,970	
NET ASSETS BEGINNING	5,038,897	5,464,575	4,861,353	5,666,091	4,861,353	-	
NET ASSETS ENDING	\$ 5,030,503	\$ 5,496,720	\$ 5,030,503	\$ 5,496,720	\$ 4,312,534	\$ 717,970	

City of Mansfield, Texas

Comparative Balance Sheet - Drainage Utility Fund
February 29, 2016 and 2015 (Unaudited)

	2016	2015
<u>ASSETS</u>		
Cash And Investments	\$ 1,929,752	\$ 1,467,489
Accounts Receivable	199,667	173,182
Restricted Assets:		
Cash and Investments	306,875	350,661
Fixed Assets (Net of accumulated depreciation)	6,833,511	6,834,446
Total Assets	<u>\$ 9,269,805</u>	<u>\$ 8,825,778</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 2,400	\$ 405
Accrued Liabilities	21,260	11,090
Retainage Payable	-	6,763
Bond Payable	4,360,000	4,735,000
Accrued Interest Payable	15,172	12,281
Unamortized Discounts on Bonds	(252,627)	(280,424)
Unamortized Premiums on Bonds	55,498	61,971
Total Liabilities	<u>4,201,704</u>	<u>4,547,086</u>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	2,740,027	2,447,943
Reserved for Debt Service	222,315	208,336
Unrestricted	2,105,759	1,622,413
Total Net Assets	<u>5,068,101</u>	<u>4,278,693</u>
Total Liabilities And Net Assets	<u>\$ 9,269,805</u>	<u>\$ 8,825,778</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets-
Drainage Utility Fund - For the Month and Five Months Ended February 29, 2016 and 2015 (Unaudited)

	FY16 MONTH TO DATE	FY15 MONTH TO DATE	FY16 YEAR TO DATE	FY15 YEAR TO DATE
OPERATING REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Licenses Fee-Gaswells/Pipelines	-	-	-	-
Drainage Fee	195,640	109,214	704,350	544,416
Total Operating Revenues	195,640	109,214	704,350	544,416
OPERATING EXPENSES:				
Administration	34,492	20,895	180,584	320,704
General Maintenance	43,748	3,909	228,578	115,385
Depreciation	9,624	8,841	50,446	47,705
Total Operating Expenses	87,864	33,645	459,607	483,794
OPERATING INCOME (LOSS)	107,776	75,569	244,743	60,622
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	235	34	779	156
Other Income	-	135	180	1,132
Amortization	-	-	-	-
Interest and fiscal charges	(12,023)	(12,281)	(65,304)	(63,095)
Net Nonoperating Revenue	(11,787)	(12,112)	(64,345)	(61,808)
INCOME (LOSS) BEFORE OPERATING TRANSFERS	95,989	63,457	180,398	(1,186)
OPERATING TRANSFERS				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	(108,639)
Net Operating Transfers	-	-	-	(108,639)
CHANGE IN NET ASSETS	95,989	63,457	180,398	(109,825)
NET ASSETS, BEGINNING	4,972,112	4,215,236	4,887,703	4,388,518
NET ASSETS, ENDING	\$ 5,068,101	\$ 4,278,693	\$ 5,068,101	\$ 4,278,693

CITY OF MANSFIELD, TEXAS
SALES TAX COMPARISON
INFORMATION

GENERAL FUND
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2015 TO SEPTEMBER 2016

MONTH	FY15	FY16	DOLLAR VALUE INCREASE (DECREASE) FY 2015/2016	PERCENTAGE INCREASE (DECREASE) FY 2015/2016
OCTOBER	894,193.33	953,536.19	59,342.86	6.64%
NOVEMBER	731,291.17	763,133.53	31,842.36	4.35%
DECEMBER	736,202.87	753,511.43	17,308.56	2.35%
JANUARY	1,081,771.35	1,151,915.79	70,144.44	6.48%
FEBRUARY	678,190.00	803,653.83	125,463.83	18.50%
MARCH				
Subtotal	4,121,648.72	4,425,750.77	304,102.05	7.38%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	4,121,648.72	4,425,750.77	304,102.05	7.38%
BUDGET		9,554,913.00		
OVER/(UNDER) BUDGET		(5,129,162.23)		

MANSFIELD PARKS FACILITIES DEVELOPMENT CORP.
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2015
TO SEPTEMBER 2016

MONTH	FY15	FY16	DOLLAR VALUE INCREASE (DECREASE) 2015/2016	PERCENTAGE INCREASE (DECREASE) 2015/2016
OCTOBER	447,096.67	476,768.10	29,671.43	6.64%
NOVEMBER	365,645.58	381,566.77	15,921.19	4.35%
DECEMBER	368,101.44	376,755.72	8,654.28	2.35%
JANUARY	540,885.67	575,957.89	35,072.22	6.48%
FEBRUARY	339,094.99	401,826.92	62,731.93	18.50%
MARCH				
Subtotal	2,060,824.35	2,212,875.40	152,051.05	7.38%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	2,060,824.35	2,212,875.40	152,051.05	7.38%

MANSFIELD ECONOMIC DEVELOPMENT CORP.
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2015 TO SEPTEMBER 2016

MONTH	FY15	FY16	DOLLAR VALUE INCREASE (DECREASE) 2015/2016	PERCENTAGE INCREASE (DECREASE) 2015/2016
OCTOBER				
	447,096.67	476,768.10	29,671.43	6.64%
NOVEMBER				
	365,645.58	381,566.77	15,921.19	4.35%
DECEMBER				
	368,101.44	376,755.72	8,654.28	2.35%
JANUARY				
	540,885.67	575,957.89	35,072.22	6.48%
FEBRUARY				
	339,094.99	401,826.92	62,731.93	18.50%
MARCH				
Subtotal	2,060,824.35	2,212,875.40	152,051.05	7.38%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	2,060,824.35	2,212,875.40	152,051.05	7.38%

GENERAL FUND
MANSFIELD PARKS DEVELOPMENT CORP.
AND
MANSFIELD ECONOMIC DEVELOPMENT CORP.
COMBINED TOTAL YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2015 TO SEPTEMBER 2016

MONTH	FY15	FY16	DOLLAR VALUE INCREASE (DECREASE) 2015/2016	PERCENTAGE INCREASE (DECREASE) 2015/2016
OCTOBER	1,788,386.69	1,907,072.39	118,685.70	6.64%
NOVEMBER	1,462,582.33	1,526,267.06	63,684.73	4.35%
DECEMBER	1,472,405.77	1,507,022.87	34,617.10	2.35%
JANUARY	2,163,542.70	2,303,831.57	140,288.87	6.48%
FEBRUARY	1,356,379.99	1,607,307.66	250,927.67	18.50%
MARCH				
Subtotal	8,243,297.48	8,851,501.55	608,204.07	7.38%
APRIL				
MAY				
JUNE				
JULY				
AUGUST				
SEPTEMBER				
YTD TOTAL	8,243,297.48	8,851,501.55	608,204.07	7.38%
BUDGET		19,109,826.00		
OVER/(UNDER) BUDGET		(10,258,324.45)		

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 February for Fiscal Year 2016.

A handwritten signature in blue ink that reads 'Peter K. Phillis, CPA'. The signature is fluid and cursive, with the initials 'PKP' being prominent.

Peter K. Phillis, CPA
Investment Officer

City of Mansfield
Tracker Portfolio Set Up - by Issuer
 Report Format: By Transaction
 Group By: Issuer
Portfolio/Report Group: All Portfolios
As of 2/29/2016

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
AIM Invesco												
AIM Invesco MM	AIM	9/30/1999	0.240	446,429.67	446,429.67	446,429.67	446,429.67	N/A	1		0.67	15 - Street Construction
Sub Total / Average			0.240	446,429.67	446,429.67	446,429.67	446,429.67		1	0.00	0.67	
Nations Funds												
Nations Funds MM	MF0008	4/11/2012	0.384	2,853,510.73	2,853,510.73	2,853,510.73	2,853,510.73	N/A	1		4.30	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	10/25/1999	0.384	422,516.13	422,516.13	422,516.13	422,516.13	N/A	1		0.64	10 - Debt Services
Nations Funds MM	MF0008	10/25/1999	0.384	575,396.94	575,396.94	575,396.94	575,396.94	N/A	1		0.87	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	0.384	1,213,070.32	1,213,070.32	1,213,070.32	1,213,070.32	N/A	1		1.83	39 - Economic Development
Nations Funds MM	MF0008	10/25/1999	0.384	1,372,051.44	1,372,051.44	1,372,051.44	1,372,051.44	N/A	1		2.07	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	10/25/1999	0.384	3,187,954.04	3,187,954.04	3,187,954.04	3,187,954.04	N/A	1		4.81	15 - Street Construction
Nations Funds MM	MF0008	10/25/1999	0.384	2,521,388.64	2,521,388.64	2,521,388.64	2,521,388.64	N/A	1		3.80	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	10/25/1999	0.384	109,958.35	109,958.35	109,958.35	109,958.35	N/A	1		0.17	06 - Tree Mitigation
Nations Funds MM	MF0008	10/25/1999	0.384	2,348,460.34	2,348,460.34	2,348,460.34	2,348,460.34	N/A	1		3.54	01 - General Fund
Nations Funds MM	MF0008	10/25/1999	0.384	168,140.87	168,140.87	168,140.87	168,140.87	N/A	1		0.25	22 - Equipment Replacement
Nations Funds MM	MF0008	10/25/1999	0.384	4,237,527.10	4,237,527.10	4,237,527.10	4,237,527.10	N/A	1		6.39	25 - Water & Sewer
Nations Funds MM	MF0008	4/1/2015	0.384	4,866,052.46	4,866,052.46	4,866,052.46	4,866,052.46	N/A	1		7.34	84 - 2015 Streets Construction
Sub Total / Average			0.384	23,876,027.36	23,876,027.36	23,876,027.36	23,876,027.36		1	0.00	36.02	
TexStar												
TexStar LGIP	TEXSTAR	1/8/2014	0.315	2,748,528.50	2,748,528.50	2,748,528.50	2,748,528.50	N/A	1		4.15	83 - 2014 Street Construction Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.315	7,721,226.30	7,721,226.30	7,721,226.30	7,721,226.30	N/A	1		11.65	25 - Water & Sewer
TexStar LGIP	TEXSTAR	11/2/2012	0.315	5,134,552.38	5,134,552.38	5,134,552.38	5,134,552.38	N/A	1		7.75	01 - General Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.315	6,197,781.60	6,197,781.60	6,197,781.60	6,197,781.60	N/A	1		9.35	28 - Utility Construction Fund 28
TexStar LGIP	TEXSTAR	11/2/2012	0.315	3,709,839.93	3,709,839.93	3,709,839.93	3,709,839.93	N/A	1		5.60	39 - Economic Development
TexStar LGIP	TEXSTAR	4/30/2015	0.315	2,986,087.57	2,986,087.57	2,986,087.57	2,986,087.57	N/A	1		4.50	84 - 2015 Streets Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.315	3,406,264.02	3,406,264.02	3,406,264.02	3,406,264.02	N/A	1		5.14	23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	0.315	218,767.73	218,767.73	218,767.73	218,767.73	N/A	1		0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.315	400,328.06	400,328.06	400,328.06	400,328.06	N/A	1		0.60	10 - Debt Services

Description	CUSIP/Ticker	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio	Portfolio Name
TexStar LGIP	TEXSTAR	1/8/2014	0.315	451,072.51	451,072.51	451,072.51	451,072.51	N/A	1		0.68	22 - Equipment Replacement
TexStar LGIP	TEXSTAR	11/2/2012	0.315	75,199.46	75,199.46	75,199.46	75,199.46	N/A	1		0.11	16 - Building Construction
TexStar LGIP	TEXSTAR	1/8/2014	0.315	75,732.71	75,732.71	75,732.71	75,732.71	N/A	1		0.11	35 - Tactical Training Range
TexStar LGIP	TEXSTAR	1/8/2014	0.315	151,001.30	151,001.30	151,001.30	151,001.30	N/A	1		0.23	31 - Animal Control Construction
TexStar LGIP	TEXSTAR	11/30/2014	0.315	551,008.43	551,008.43	551,008.43	551,008.43	N/A	1		0.83	08 - Hotel
TexStar LGIP	TEXSTAR	11/2/2012	0.315	1,402,137.32	1,402,137.32	1,402,137.32	1,402,137.32	N/A	1		2.12	50 - TIF
TexStar LGIP	TEXSTAR	11/2/2012	0.315	1,403,605.60	1,403,605.60	1,403,605.60	1,403,605.60	N/A	1		2.12	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.315	2,007,200.91	2,007,200.91	2,007,200.91	2,007,200.91	N/A	1		3.03	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	0.315	941,961.47	941,961.47	941,961.47	941,961.47	N/A	1		1.42	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.315	1,004,739.37	1,004,739.37	1,004,739.37	1,004,739.37	N/A	1		1.52	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	11/2/2012	0.315	1,380,925.23	1,380,925.23	1,380,925.23	1,380,925.23	N/A	1		2.08	90 - Utility Construction Fund 90
Sub Total / Average			0.315	41,967,960.40	41,967,960.40	41,967,960.40	41,967,960.40		1	0.00	63.31	
Total / Average			0.339	66,290,417.43	66,290,417.43	66,290,417.43	66,290,417.43		1	0.00	100	

City of Mansfield
Tracker Portfolio Set Up - by Portfolio (Fund)
 Report Format: By Transaction
 Group By: Portfolio Name
Portfolio/Report Group: All Portfolios
As of 2/29/2016

Description	CUSIP/Ticker	Security Type	Settlement Date	YTM @ Cost	Face Amount/Shares	Cost Value	Book Value	Market Value	Maturity Date	Days To Maturity	Accrued Interest	% of Portfolio
01 - General Fund												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.384	2,348,460.34	2,348,460.34	2,348,460.34	2,348,460.34	N/A	1		3.54
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.315	5,134,552.38	5,134,552.38	5,134,552.38	5,134,552.38	N/A	1		7.75
Sub Total / Average				0.336	7,483,012.72	7,483,012.72	7,483,012.72	7,483,012.72		1	0.00	11.29
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.384	109,958.35	109,958.35	109,958.35	109,958.35	N/A	1		0.17
Sub Total / Average				0.384	109,958.35	109,958.35	109,958.35	109,958.35		1	0.00	0.17
08 - Hotel												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/30/2014	0.315	551,008.43	551,008.43	551,008.43	551,008.43	N/A	1		0.83
Sub Total / Average				0.315	551,008.43	551,008.43	551,008.43	551,008.43		1	0.00	0.83
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.384	422,516.13	422,516.13	422,516.13	422,516.13	N/A	1		0.64
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.315	400,328.06	400,328.06	400,328.06	400,328.06	N/A	1		0.60
Sub Total / Average				0.350	822,844.19	822,844.19	822,844.19	822,844.19		1	0.00	1.24
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.240	446,429.67	446,429.67	446,429.67	446,429.67	N/A	1		0.67
Nations Funds MM	MF0008	Money Market	10/25/1999	0.384	3,187,954.04	3,187,954.04	3,187,954.04	3,187,954.04	N/A	1		4.81
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.315	1,403,605.60	1,403,605.60	1,403,605.60	1,403,605.60	N/A	1		2.12
Sub Total / Average				0.352	5,037,989.31	5,037,989.31	5,037,989.31	5,037,989.31		1	0.00	7.60
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.315	75,199.46	75,199.46	75,199.46	75,199.46	N/A	1		0.11
Sub Total / Average				0.315	75,199.46	75,199.46	75,199.46	75,199.46		1	0.00	0.11
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.315	941,961.47	941,961.47	941,961.47	941,961.47	N/A	1		1.42
Sub Total / Average				0.315	941,961.47	941,961.47	941,961.47	941,961.47		1	0.00	1.42
22 - Equipment Replacement												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.384	168,140.87	168,140.87	168,140.87	168,140.87	N/A	1		0.25
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.315	451,072.51	451,072.51	451,072.51	451,072.51	N/A	1		0.68
				0.334	619,213.38	619,213.38	619,213.38	619,213.38		1	0.00	0.93

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
Sub Total / Average												
23 - Mansfield Parks 1/2 Sales Tax												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.384	2,521,388.64	2,521,388.64	2,521,388.64	2,521,388.64	N/A	1		3.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.315	3,406,264.02	3,406,264.02	3,406,264.02	3,406,264.02	N/A	1		5.14
Sub Total / Average				0.344	5,927,652.66	5,927,652.66	5,927,652.66	5,927,652.66		1	0.00	8.94
24 - Mansfield Parks Land Dedication												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.384	575,396.94	575,396.94	575,396.94	575,396.94	N/A	1		0.87
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.315	1,004,739.37	1,004,739.37	1,004,739.37	1,004,739.37	N/A	1		1.52
Sub Total / Average				0.340	1,580,136.31	1,580,136.31	1,580,136.31	1,580,136.31		1	0.00	2.38
25 - Water & Sewer												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.384	4,237,527.10	4,237,527.10	4,237,527.10	4,237,527.10	N/A	1		6.39
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.315	7,721,226.30	7,721,226.30	7,721,226.30	7,721,226.30	N/A	1		11.65
Sub Total / Average				0.339	11,958,753.40	11,958,753.40	11,958,753.40	11,958,753.40		1	0.00	18.04
27 - Revenue Bond Reserve												
Nations Funds MM	MF0008	Money Market	4/11/2012	0.384	2,853,510.73	2,853,510.73	2,853,510.73	2,853,510.73	N/A	1		4.30
Sub Total / Average				0.384	2,853,510.73	2,853,510.73	2,853,510.73	2,853,510.73		1	0.00	4.30
28 - Utility Construction Fund 28												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.384	1,372,051.44	1,372,051.44	1,372,051.44	1,372,051.44	N/A	1		2.07
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.315	6,197,781.60	6,197,781.60	6,197,781.60	6,197,781.60	N/A	1		9.35
Sub Total / Average				0.327	7,569,833.04	7,569,833.04	7,569,833.04	7,569,833.04		1	0.00	11.42
31 - Animal Control Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.315	151,001.30	151,001.30	151,001.30	151,001.30	N/A	1		0.23
Sub Total / Average				0.315	151,001.30	151,001.30	151,001.30	151,001.30		1	0.00	0.23
35 - Tactical Training Range												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.315	75,732.71	75,732.71	75,732.71	75,732.71	N/A	1		0.11
Sub Total / Average				0.315	75,732.71	75,732.71	75,732.71	75,732.71		1	0.00	0.11
38 - MEDC I&S Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.315	218,767.73	218,767.73	218,767.73	218,767.73	N/A	1		0.33
Sub Total / Average				0.315	218,767.73	218,767.73	218,767.73	218,767.73		1	0.00	0.33
39 - Economic Development												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.384	1,213,070.32	1,213,070.32	1,213,070.32	1,213,070.32	N/A	1		1.83
	TEXSTAR		11/2/2012	0.315	3,709,839.93	3,709,839.93	3,709,839.93	3,709,839.93	N/A	1		5.60

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		Local Government Investment Pool										
Sub Total / Average				0.332	4,922,910.25	4,922,910.25	4,922,910.25	4,922,910.25		1	0.00	7.43
50 - TIF												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.315	1,402,137.32	1,402,137.32	1,402,137.32	1,402,137.32	N/A	1		2.12
Sub Total / Average				0.315	1,402,137.32	1,402,137.32	1,402,137.32	1,402,137.32		1	0.00	2.12
81 - Street Construction 2012 Issue												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.315	2,007,200.91	2,007,200.91	2,007,200.91	2,007,200.91	N/A	1		3.03
Sub Total / Average				0.315	2,007,200.91	2,007,200.91	2,007,200.91	2,007,200.91		1	0.00	3.03
83 - 2014 Street Construction Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.315	2,748,528.50	2,748,528.50	2,748,528.50	2,748,528.50	N/A	1		4.15
Sub Total / Average				0.315	2,748,528.50	2,748,528.50	2,748,528.50	2,748,528.50		1	0.00	4.15
84 - 2015 Streets Construction												
Nations Funds MM	MF0008	Money Market	4/1/2015	0.384	4,866,052.46	4,866,052.46	4,866,052.46	4,866,052.46	N/A	1		7.34
TexStar LGIP	TEXSTAR	Local Government Investment Pool	4/30/2015	0.315	2,986,087.57	2,986,087.57	2,986,087.57	2,986,087.57	N/A	1		4.50
Sub Total / Average				0.358	7,852,140.03	7,852,140.03	7,852,140.03	7,852,140.03		1	0.00	11.85
90 - Utility Construction Fund 90												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.315	1,380,925.23	1,380,925.23	1,380,925.23	1,380,925.23	N/A	1		2.08
Sub Total / Average				0.315	1,380,925.23	1,380,925.23	1,380,925.23	1,380,925.23		1	0.00	2.08
Total / Average				0.339	66,290,417.43	66,290,417.43	66,290,417.43	66,290,417.43		1	0.00	100