

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 nine months of fiscal 2015. The results of the period suggest that the City is operating as expected through this period.

Significant Financial Activity through the Period

- Capital Improvements –
 - Fire Station Number Two, \$887,589
 - the Dispatch Center, \$1,221,627
 - the Service Center, \$9,745,773
 - the Animal Control Shelter; \$95,210
 - the Tactical Training Range, \$2,029,924
 - Streets, \$3,096,873
 - the purchase of police, fire and public works vehicles; and the continued construction of street improvements throughout the City
- An investment upgrades from one of the Rating Houses;
- A clean audit opinion
- Issued Debt, \$15,870,000
- Refunded Debt, \$29,750,000

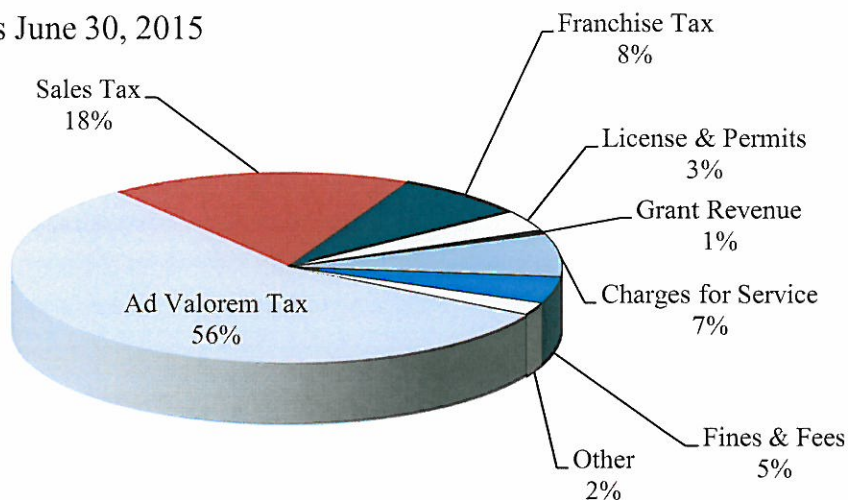
General Fund Financial Activity

General Fund assets are \$343,937,207; general fund liabilities are \$108,805,703 and general fund net assets are \$216,671,388. Unassigned reserves were \$18,460,116 as of June 30, 2015, which is ahead of last year's fund balance.

Overall general fund revenue collected as of June 30, 2015 is 93% of anticipated collections with 7% of the general fund revenue is to be collected. Expenditures as of June 30, 2015 are in line with budgeted expectations or 75% of the expected expenditures have been spent as of June 30, 2015. It would appear that the City is doing well financially as of June 30, 2015, but as with most governmental agencies, the City collects most of its revenue in the first four to five months of the fiscal year and spends most of its operating budget in the last six months of the fiscal year. As of June 30, 2015 the City's current net assets are at estimated results.

General Fund Revenues

Allocation of Receipts as June 30, 2015



Property Tax Collections

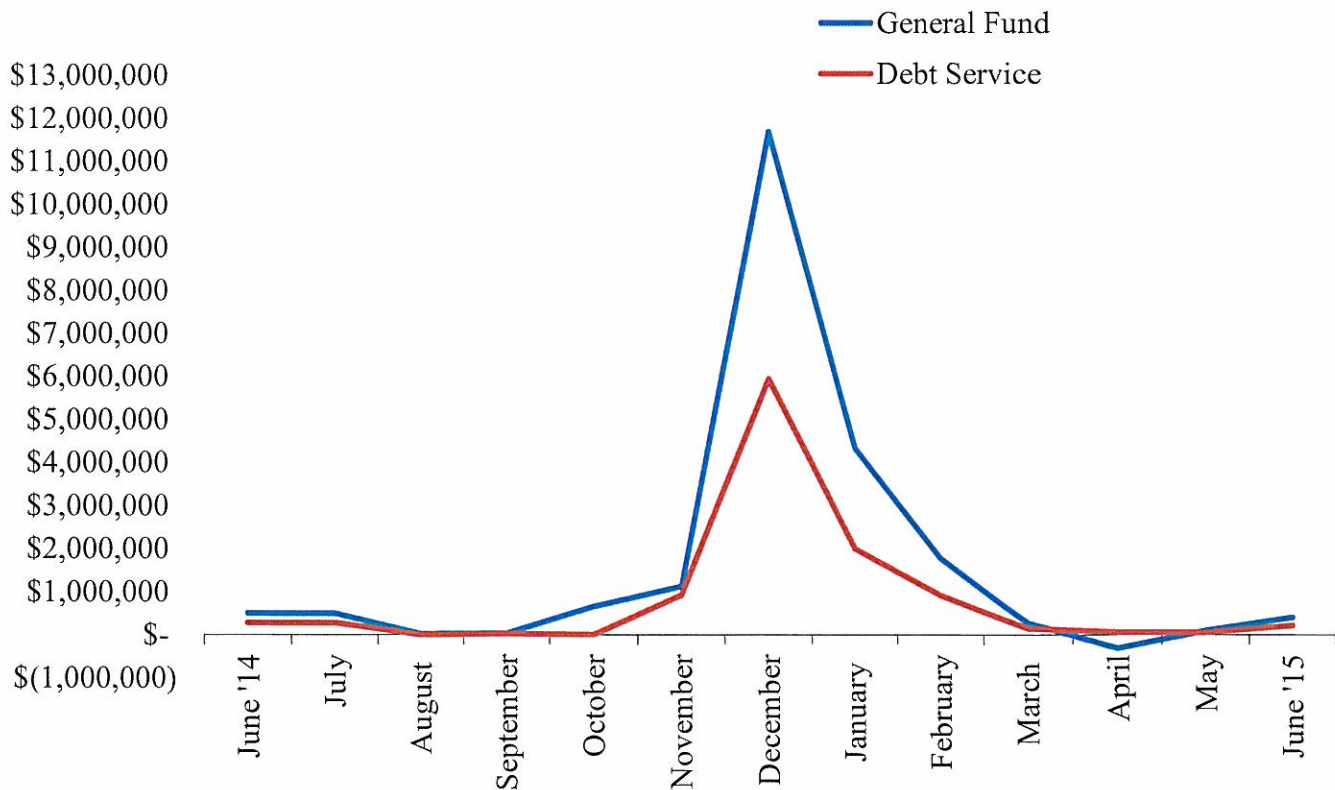
Most of the City's property tax is collected in the first four or five months of the fiscal year as property tax bills are generally due within the first four months of the City's fiscal year. With the majority of the property taxes being collected in the first half of the fiscal year, a reader of the financial statements could believe that the City may be performing well ahead

of expectations given the significant collections of the property taxes within the first six months of the fiscal year. Heeding should be given to budgeted estimates as tax collections can be subject to the whims of the economy. Moreover, expectations of improved collections over prior collections are included in the calculus of budgeted estimates for the fiscal year.

Property tax collections through June 30, 2015 are \$22,533,612. Last year's collections were \$20,787,273 for the same period - a 8.40% increase over prior year.

Property Tax collections in the City's Debt Service improved over last year because of the increase in annual debt service expenses related to the cost of the public improvements that are expected to last over the next two decades. These expenses or increases are attributable to the City's street program. These increases in expenses have been offset by a refunding of some of the City's outstanding bonds as reported. As of June 30, 2015, actual debt service property tax collections were \$11,717,692. For the same period last year, property tax collections were \$11,466,383 – an increase of 2.19%.

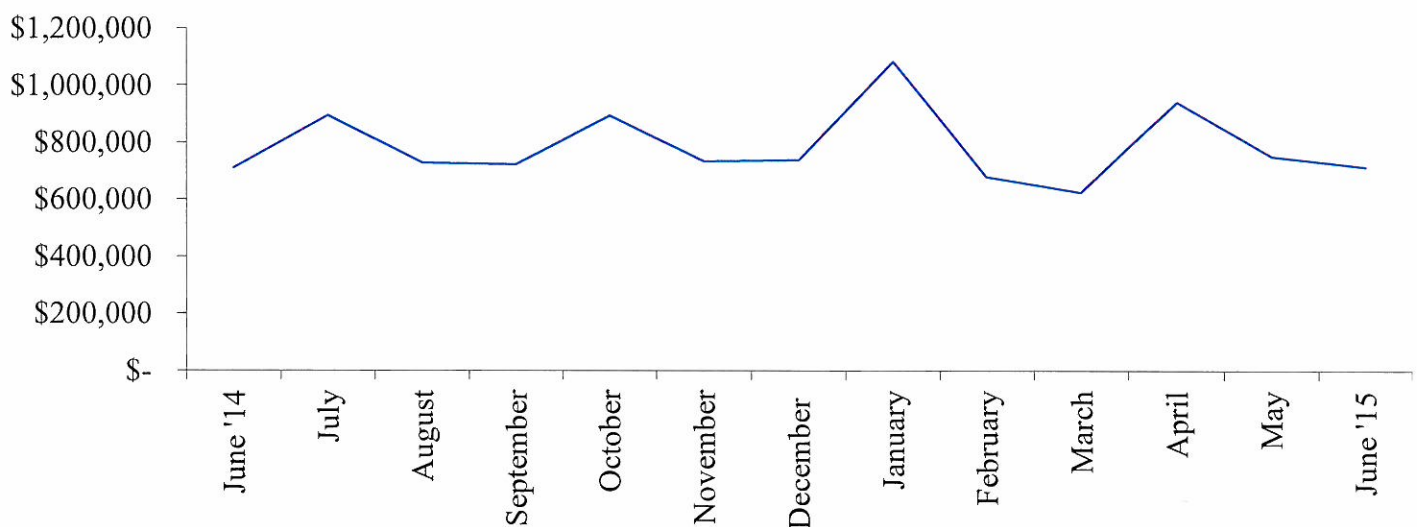
Ad Valorem Tax Collections by Month



Sales Tax

The City's budgeted sales tax revenue is 20.8% of the total budgeted revenue for the City. Collections for the first nine months amount to 79.56% of total collections for fiscal 2015. Sales tax per capita is approximately \$150. 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 June 1, 2015 through June 30, 2015, total \$714,335 as compared to \$710,661 for the same period last year. This is an increase of .52% over the same period as last year.

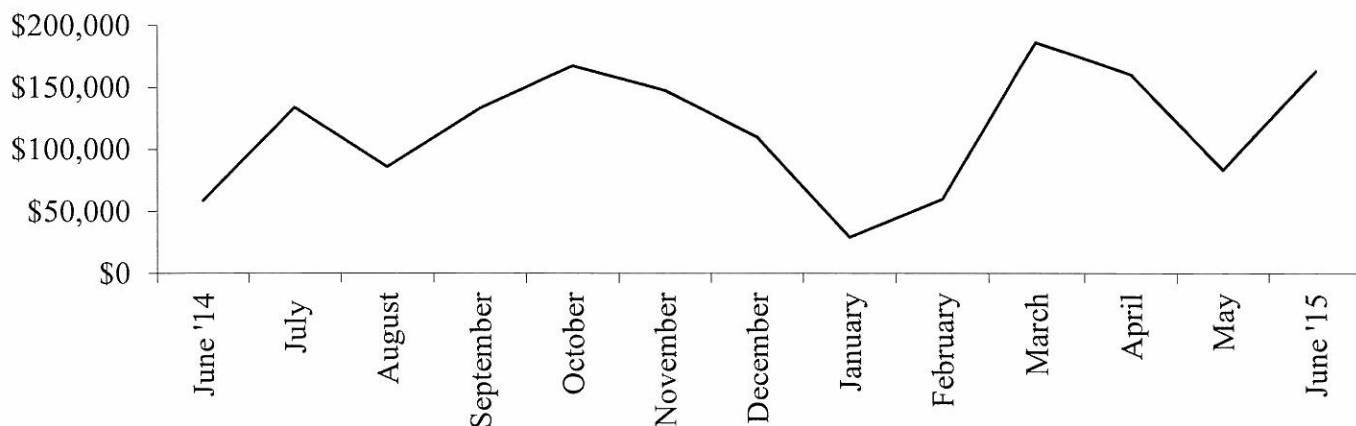
Sales Tax Collections



Building Permits

Building activity has remained consistent and perhaps will ever improve in year over year final comparisons. Month to date comparisons by year indicate building permit activity to be *up*. Building Permits increased in June 2015 compared to June 2014. Permit revenue for this period compared to the same period last year are \$163,068 and \$58,711 respectively, representing an increase of \$104,357 or 177.75% more the same period last year.

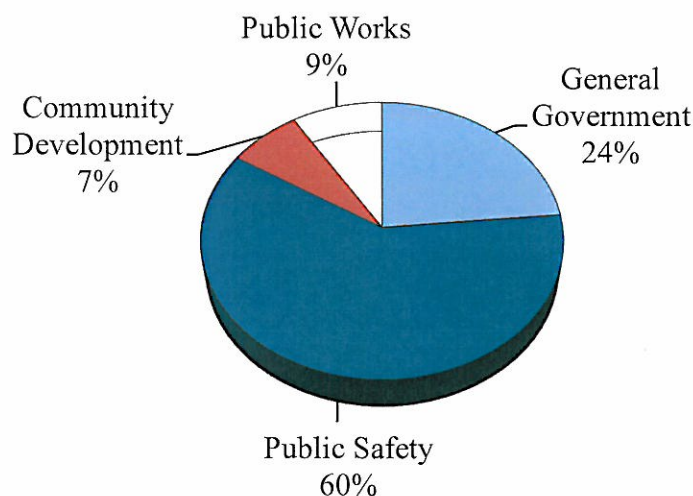
Building Permits Collections by Month



Expenditure/Uses

The City has spent \$32,530,150 of its expected expenditures of \$43,339,204 or 75.06% of the City total operating budget. The majority of the City's General Operating Fund is for the purposes of servicing the needs of the public's safety. Almost \$25,900,000 will be spent on the policing needs and fire needs of the City. This is almost 60% of the City General purpose budget. Expenditures are at expectations as of June 30, 2015.

Budgeted Expenses



City of Mansfield, Texas interim unaudited financial report for the nine (9) month period ended June, 2015

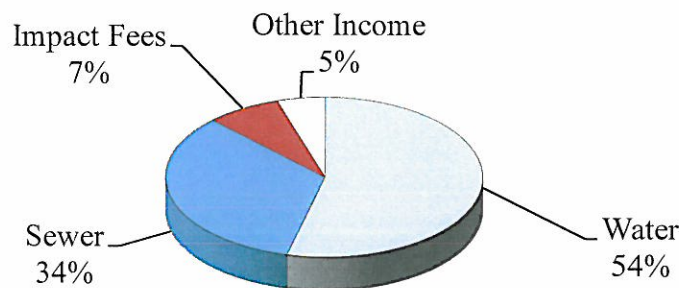
2015

Water & Sewer Financial Activity

Water & Sewer assets are \$199,244,873, fund liabilities are \$52,631,123 and fund net assets are \$146,613,750. Unassigned reserves are \$13,477,967 as of June 30, 2015.

Operating Revenue is in line with estimates for this fiscal year. The sale of Water & Sewer alone represent 88% of the total revenue collected to date; while 8% of the Fund's revenue has been collected from impact fees. Currently the Fund has collected 74.14% of its Budgeted Revenue to date or \$20,268,797 of \$27,337,834 in Budgeted Revenue.

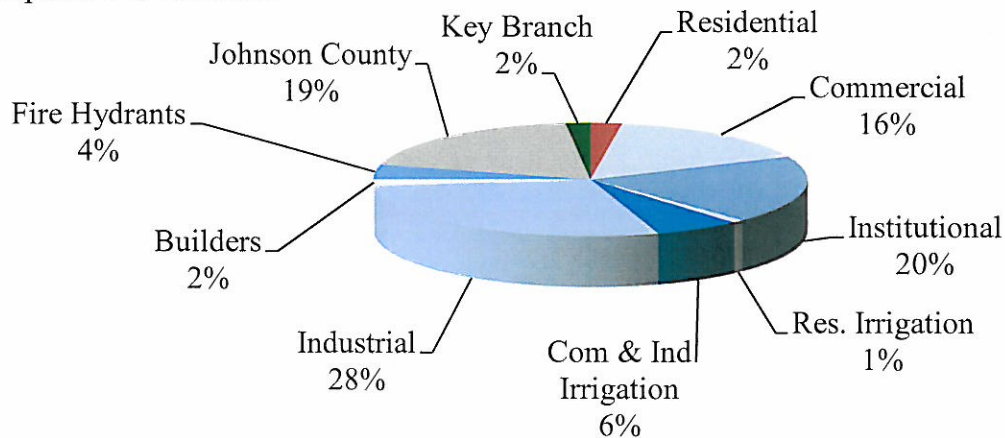
Revenues



Consumption Class	Water Accounts		Consumption ('000)		Avg Consmt Per Acct	
	June '15	June '14	June '15	June '14	June '15	June '14
Residential	17,591	17,288	105,640	192,626	6,005	11,142
Commercial	632	607	25,845	45,111	40,894	74,318
Institutional	168	164	8,465	10,300	50,385	62,806
Residential Irrigation	891	888	1,797	9,069	2,017	10,212
Com & Ind Irrigation	642	606	10,665	32,292	16,613	58,238
Industrial	125	125	9,038	7,762	72,301	62,097
Builders	227	136	1,050	1,874	4,626	13,779
Fire Hydrants	29	30	319	3,550	11,010	118,322
Residential Key Branch	6	5	28	48	4,632	9,508
Bulk Untreated Water	5	5	1,574	25,821	314,800	5,164,200
Johnson County Bulk Water	1	1	48,932	2,199	48,932,000	2,199,000
Total	20,317	19,855	213,353	330,652		

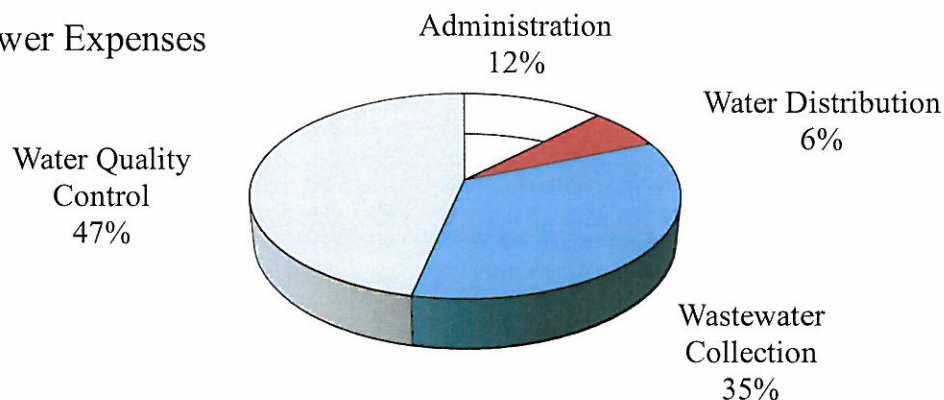
Consumption to date is behind of prior year's consumption because the City of Mansfield, Texas received a record amount of rainfall for the month of May which attributed to less water usage in the months of May and June. In a year over year comparison, customer accounts have increased by 303 new connections.

Consumption Per Account



The Department's expenses are above anticipated levels to date. Note that the overall expenditure activity of the fund (excluding depreciation) indicates 77.3% 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 costs adjustments will reduce these costs to budgeted estimates.

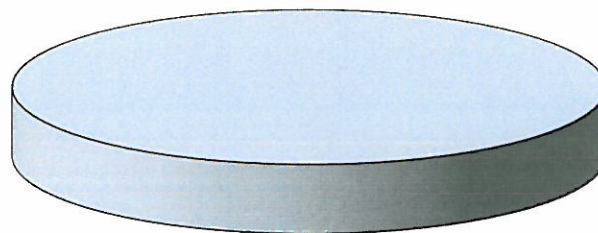
Water & Sewer Expenses



INVESTMENT SCHEDULE:

A schedule of investments is included in your packet for period ended June 30, 2015.

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
June 30, 2015 and 2014 (Unaudited)

<u>ASSETS</u>	<u>Fiscal 2015</u>	<u>Fiscal 2014</u>
Cash and Investments	\$ 19,407,820	\$ 17,448,671
Receivables:		
Current Year Taxes	366,878	302,283
Delinquent Taxes (Net of Allowance of \$682,676)	-	-
Accounts (Net of Allowance of \$166,971)	1,093,034	1,110,779
Ambulance (Net of Allowance of \$0)	1,117,263	1,104,313
Municipal Court (Net of Allowance of \$0)	39,435	91,940
Due From Other Funds	290	-
Other Assets	-	2,640
Capital Assets (net of accumulated depreciation)	<u>321,912,487 *</u>	<u>311,570,706</u>
Total Assets	<u>\$ 343,937,207</u>	<u>\$ 331,631,332</u>
<u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 287,097	\$ 236,388
Accrued Liabilities	1,753,931	1,534,593
Deferred Revenue	1,523,576	1,498,498
Noncurrent liabilities:		
Due within one year	10,082,575 *	10,151,541
Due in more than one year	<u>95,158,524 *</u>	<u>98,604,134</u>
Total Liabilities	<u>108,805,703</u>	<u>112,025,154</u>
FUND BALANCES:		
Invested in capital assets, net of related debt	216,671,388 *	202,815,031
Reserved For Other Assets	-	2,640
Unassigned	<u>18,460,116</u>	<u>16,788,507</u>
Total Fund Balances	<u>235,131,504</u>	<u>219,606,178</u>
Total Liabilities And Fund Balances	<u>\$ 343,937,207</u>	<u>\$ 331,631,332</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 Nine Months
Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ORIGINAL BUDGET	FY15 POSITIVE (NEGATIVE) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes	\$ 1,133,398	\$ 1,240,215	\$33,159,447	\$ 30,878,746	\$ 35,829,595	\$ (2,670,148)	92.55%
License And Permits	212,705	97,452	1,412,668	914,929	1,352,823	59,845	104.42%
Grant Revenue	6,655	-	268,460	255,342	-	268,460	0.00%
Charges For Services	329,257	376,343	2,937,088	2,935,236	3,676,702	(739,614)	79.88%
Fines And Fees	135,714	118,778	1,825,166	1,683,637	2,219,529	(394,363)	82.23%
Interest Earnings	738	-	5,650	7,865	5,000	650	113.00%
Contributions	-	-	-	-	-	-	0.00%
Miscellaneous	100,608	-	568,296	449,786	277,700	290,596	204.64%
Total Revenues	1,919,074	1,832,787	40,176,775	37,125,541	43,361,349	(3,184,575)	92.66%
EXPENDITURES:							
General Government	1,180,433	764,034	7,646,525	6,919,467	10,069,792	2,423,268	75.94%
Public Safety	2,083,556	1,838,109	19,667,009	18,543,812	25,856,354	6,189,345	76.06%
Public Works	189,001	259,694	2,886,329	2,474,772	3,463,589	577,260	83.33%
Community Development	227,661	312,949	2,330,287	2,344,818	3,949,468	1,619,181	59.00%
Total Expenditures	3,680,652	3,174,785	32,530,150	30,282,868	43,339,204	10,809,054	75.06%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,761,578)	(1,341,998)	7,646,625	6,842,673	22,145		
OTHER FINANCING SOURCES (USES)							
Reserve/Contingency	-	-	-	-	-	-	0.00%
Sale of Capital Assets, net	-	-	-	-	-	-	0.00%
Operating Transfers In	-	-	-	3,587,921	810,532	(810,532)	0.00%
Operating Transfers Out	(1,210)	-	(843,527)	(4,243,658)	(832,677)	(1,676,204)	101.30%
Total Other Financing Sources (Uses)	(1,210)	-	(843,527)	(655,737)	(22,145)	(2,486,736)	101.30%
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,762,788)	(1,341,999)	6,803,098	6,186,936	0		
FUND BALANCE							
BEGINNING	20,222,903	18,133,146	11,657,018	10,604,212	11,657,018		
ENDING	\$ 18,460,116	\$ 16,791,147	\$ 18,460,116	\$ 16,791,148	\$ 11,657,018		

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ORIGINAL BUDGET	FY15 POSITIVE (NEGATIVE) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
REVENUES:							
Taxes-Current	\$ 398,488	\$ 496,051	22,361,152	\$ 20,694,846	\$ 22,865,657	\$ (504,505)	97.79%
Taxes-Prior	8,358	10,207	172,460	92,427	175,160	(2,700)	98.46%
Gas Royalty Income	1,426	3,302	17,444	21,887	-	17,444	0.00%
Franchise Taxes	10	-	3,186,672	3,022,741	3,494,515	(307,842)	91.19%
Sales Taxes	714,335	710,661	7,161,455	6,717,296	9,001,104	(1,839,649)	79.56%
Mix Drink Taxes	-	-	127,885	114,738	118,000	9,885	108.38%
Delinquent P&I	10,781	19,994	132,379	214,811	175,160	(42,781)	75.58%
Collection Costs	-	-	-	-	-	-	0.00%
Total Taxes	1,133,398	1,240,215	33,159,447	30,878,746	35,829,595	(2,670,148)	92.55%
LICENSE & PERMITS							
Building Permits	163,068	58,711	1,057,120	676,623	1,150,563	(93,443)	91.88%
Other Lic/Permits	49,637	38,741	355,547	238,306	202,260	153,287	175.79%
Total License & Permits	212,705	97,452	1,412,668	914,929	1,352,823	59,845	104.42%
GRANT REVENUE	6,655	-	268,460	255,342	-	268,460	0.00%
CHARGES FOR SERVICES							
Sanitation	226,019	237,067	1,970,408	1,923,915	2,691,202	(720,794)	73.22%
Ambulance Services	103,237	84,137	784,659	722,331	957,000	(172,341)	81.99%
Fines & Fees-Engineering	-	55,139	182,020	288,990	28,500	153,520	638.67%
Total Charges For Services	329,257	376,343	2,937,088	2,935,236	3,676,702	(739,614)	79.88%
FINES & FEES							
Fines & Fees-Court	120,240	98,765	1,096,078	991,939	1,427,729	(331,650)	76.77%
Fines & Fees-Other	15,474	20,013	729,088	691,698	791,800	(62,712)	92.08%
Total Fines & Fees	135,714	118,778	1,825,166	1,683,637	2,219,529	(394,363)	82.23%
INTEREST EARNINGS	738	-	5,650	7,865	5,000	650	113.00%
MISCELLANEOUS							
Certificate Of Occupancy	780	-	6,120	5,100	6,000	120	102.00%
Mowing	-	-	7,650	7,676	-	7,650	0.00%
Sale Of Property	-	-	50,247	168	2,120	48,127	2370.13%
Zoning Fees	5,000	-	30,240	12,480	11,920	18,320	253.69%
Plat Fees	575	-	48,715	21,133	12,500	36,215	389.72%
Miscellaneous	94,253	-	425,324	403,229	245,160	180,164	173.49%
Total Miscellaneous	100,608	0	568,296	449,786	277,700	290,596	204.64%
Total Revenues	\$ 1,919,074	1,832,788	40,176,775	\$ 37,125,541	\$ 43,361,349	\$ (3,184,574)	92.66%

City of Mansfield, Texas

Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ORIGINAL BUDGET	FY15 POSITIVE (NEGATIVE) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
EXPENDITURES:							
GENERAL GOVERNMENT							
Non-departmental	\$ 2,710	\$ 4,116	\$ 37,025	\$ 45,106	\$ -	\$ (37,025)	0.00%
City Council	5,476	11,381	74,001	74,079	108,230	34,229	68.37%
Administration	54,805	61,177	576,503	549,439	705,000	128,497	81.77%
City Secretary	24,667	23,946	274,075	231,808	320,564	46,489	85.50%
Legal	51,862	33,338	588,700	318,229	531,319	(57,381)	110.80%
Human Resources	29,781	91,004	344,967	496,657	491,366	146,399	70.21%
Building Maintenance	51,686	74,816	610,317	590,480	1,008,144	397,828	60.54%
Finance	40,363	38,744	313,492	313,074	486,880	173,388	64.39%
Accounting	19,198	18,401	261,413	229,131	442,424	181,012	59.09%
Purchasing	5,097	5,233	57,815	61,147	81,431	23,616	71.00%
Tax Collection	4,504	4,115	264,293	252,524	273,800	9,507	96.53%
Sanitation	183,351	178,558	1,457,147	1,428,642	2,127,335	670,188	68.50%
Information Technology	35,259	43,137	423,028	556,298	733,794	310,766	57.65%
Budget	5,291	5,099	55,382	55,507	86,783	31,401	63.82%
Planning Administration	59,459	59,099	600,400	590,168	833,152	232,752	72.06%
Planning	-	-	757	89	-	(757)	0.00%
Planning/Zoning Comm	995	783	7,523	6,019	9,519	1,996	79.03%
Engineering	29,908	33,447	340,752	295,729	386,148	45,396	88.24%
Board of Adjustments	159	-	721	896	3,135	2,413	23.01%
Historic Landmark	-	-	194	483	4,563	4,368	4.26%
Development Services	100,861	77,640	883,020	823,961	1,436,206	553,185	61.48%
Total	705,433	764,034	7,171,525	6,919,467	10,069,792	2,898,268	71.22%
PUBLIC SAFETY							
Public Safety Administration	44,588	44,401	459,503	444,802	631,746	172,244	72.74%
Police Administration	74,611	105,714	1,072,080	1,141,362	1,606,331	534,251	66.74%
Communications	131,928	167,892	1,659,508	1,411,544	2,382,865	723,357	69.64%
Patrol	431,331	400,330	4,075,063	4,134,442	5,742,677	1,667,614	70.96%
CID And Narcotics	341,738	160,224	2,064,283	1,625,948	2,265,872	201,589	91.10%
Crime Prevention	-	-	500	-	-	(500)	0.00%
K-9 Unit	16,541	14,806	161,493	162,221	231,101	69,608	69.88%
COPS	17,449	15,662	170,312	173,692	253,454	83,142	67.20%
Municipal Court	61,230	40,274	452,272	430,144	615,645	163,373	73.46%
Training	5,516	10,369	68,535	46,713	167,273	98,738	40.97%
Animal Control	48,572	43,590	428,102	427,290	599,594	171,492	71.40%
CVT Traffic Enforcement	19,237	18,857	180,241	190,007	260,218	79,976	69.27%
Traffic Enforcement	34,347	32,552	312,128	316,580	414,836	102,708	75.24%
Park Patrol	14,672	-	120,907	-	160,031	39,124	75.55%
Police Grant Expenditures	9,196	2,113	173,281	189,489	-	(173,281)	0.00%
Fire Administration	49,940	67,176	590,351	691,707	815,639	225,288	72.38%
Fire Prevention	46,563	47,536	486,837	559,327	682,701	195,864	71.31%
Emergency Management	1,438	631	43,226	22,145	35,974	(7,252)	120.16%
Fire Operations	734,660	665,982	7,148,387	6,576,399	8,990,397	1,842,011	79.51%
Total	2,083,556	1,838,109	19,667,009	18,543,812	25,856,354	6,189,345	76.06%
PUBLIC WORKS							
Street Maintenance	160,426	186,556	2,184,188	1,858,298	2,391,474	207,285	91.33%
Traffic Control	28,575	73,138	702,140	616,474	1,072,116	369,975	65.49%
Total	189,001	259,694	2,886,329	2,474,772	3,463,589	577,260	83.33%

City of Mansfield, Texas

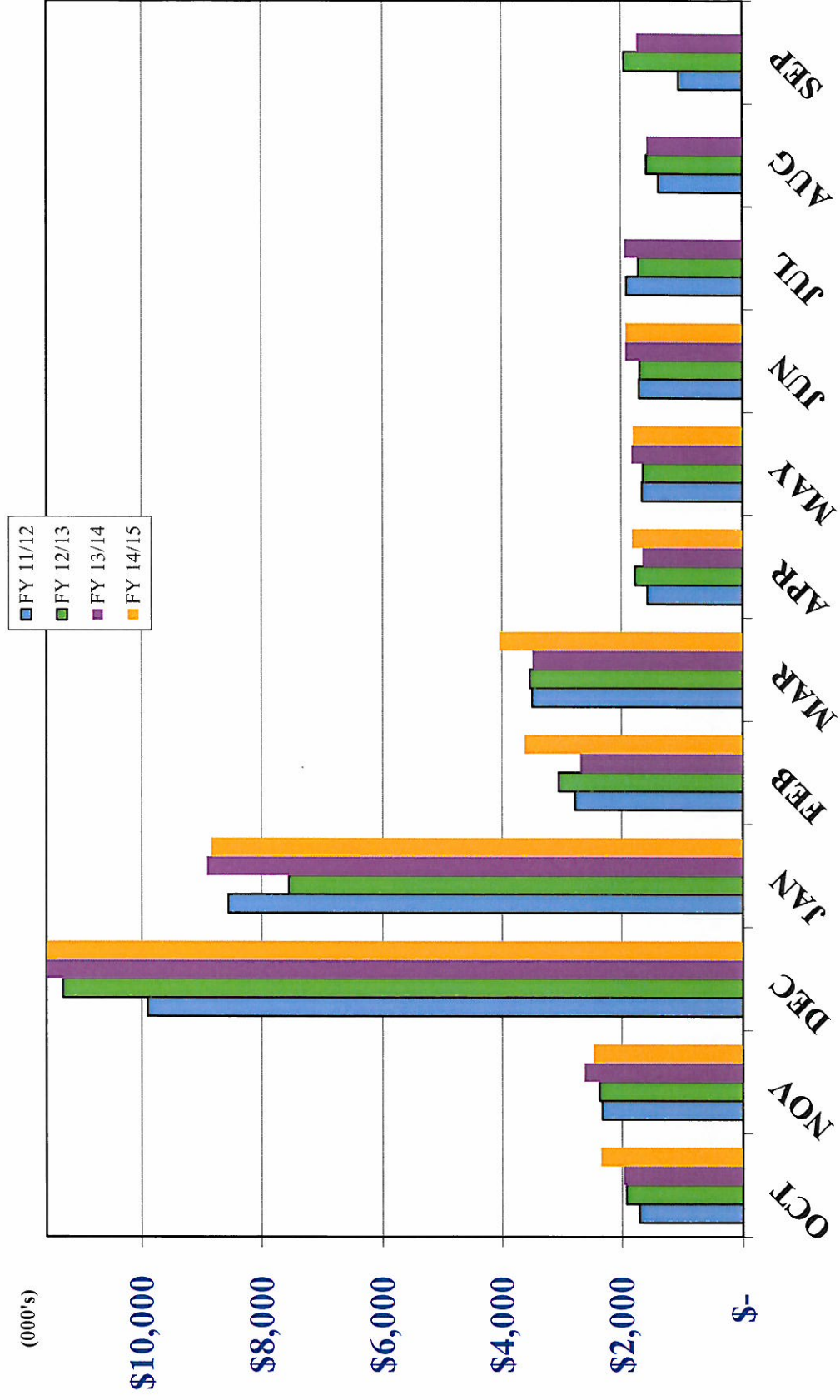
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual -
General Fund - For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ORIGINAL BUDGET	FY15 POSITIVE (NEGATIVE) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
COMMUNITY SERVICES							
Parks & Recreation Operations	123,693	192,953	1,212,450	1,248,608	2,060,948	848,498	58.83%
Communications & Marketing	26,054	19,874	257,398	198,952	389,740	132,342	66.04%
Family Counseling	523	1,542	7,552	9,243	-	(7,552)	0.00%
Senior Citizens	17,675	23,028	178,869	178,188	254,493	75,624	70.28%
Cultural Services	13,709	12,239	144,620	92,758	247,259	102,639	58.49%
Library	46,008	63,313	529,397	617,069	997,027	467,630	53.10%
Total	227,661	312,949	2,330,287	2,344,818	3,949,468	1,619,181	59.00%
TOTAL EXPENDITURES	\$ 3,205,652	\$ 3,174,786	32,055,150	\$ 30,282,869	\$ 43,339,204	\$ 11,284,054	73.96%
EXCESS REVENUES OVER(UNDER) EXPENDITURES	(1,286,578)	(1,341,998)	8,121,625	6,842,672	22,145		
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%
Bond Proceeds	-	-	-	3,536,555	-	-	0.00%
Premiums on Bonds Issued	-	-	-	51,366	-	-	0.00%
Unreserved, current	-	-	-	-	-	-	0.00%
Total Other Financing Sources	-	-	-	3,587,921	810,532	(810,532)	0.00%
TRANSFERS OUT							
Land	-	-	72,950	3,606,020	-	72,950	0.00%
LEC	-	-	-	-	-	-	0.00%
Fire Station #3	-	-	-	-	-	-	0.00%
Animal Control	-	-	-	-	-	-	0.00%
MPFDC	-	-	-	-	-	-	0.00%
Equipment	-	-	69,342	-	-	(69,342)	0.00%
Buildings	-	-	-	-	-	-	0.00%
PFA Insurance	560	-	403,811	391,446	(420,158)	(16,347)	-96.11%
Economic Incentives	475,000	-	755,282	192,965	(192,965)	562,317	-391.41%
Bond Issuance Costs	-	-	-	29,328	-	-	0.00%
Discounts on Bonds Issued	-	-	-	23,899	-	-	0.00%
Reserve/Contingency	650	-	17,141	-	(219,553)	(236,694)	-7.81%
Total Other Financing Uses	476,210	-	1,318,527	4,243,658	(832,677)	312,883	-158.35%
Total Other Financing Sources (Uses)	(476,210)	-	(1,318,527)	(655,737)	(22,145)	(497,649)	
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(1,762,788)	(1,341,998)	6,803,098	6,186,935	0		
UNRESERVED FUND BALANCE							
BEGINNING	20,222,903	18,133,145	11,657,018	10,604,212	11,657,018		
ENDING	\$ 18,460,116	\$ 16,791,147	\$ 18,460,116	\$ 16,791,147	\$ 11,657,018		



CITY OF MANSFIELD

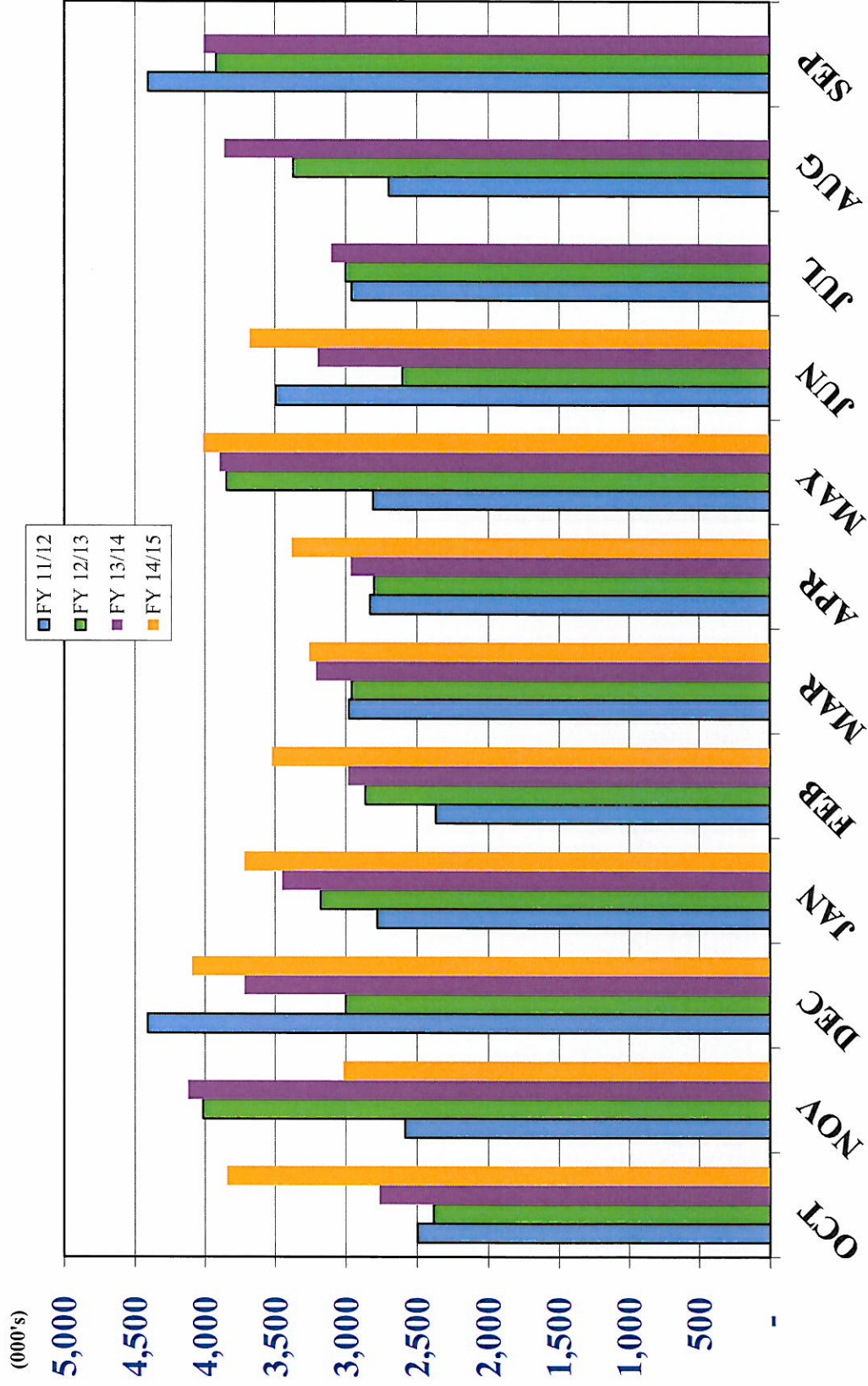
General Fund - Total Revenues





CITY OF MANSFIELD

General Fund - Total Expenditures

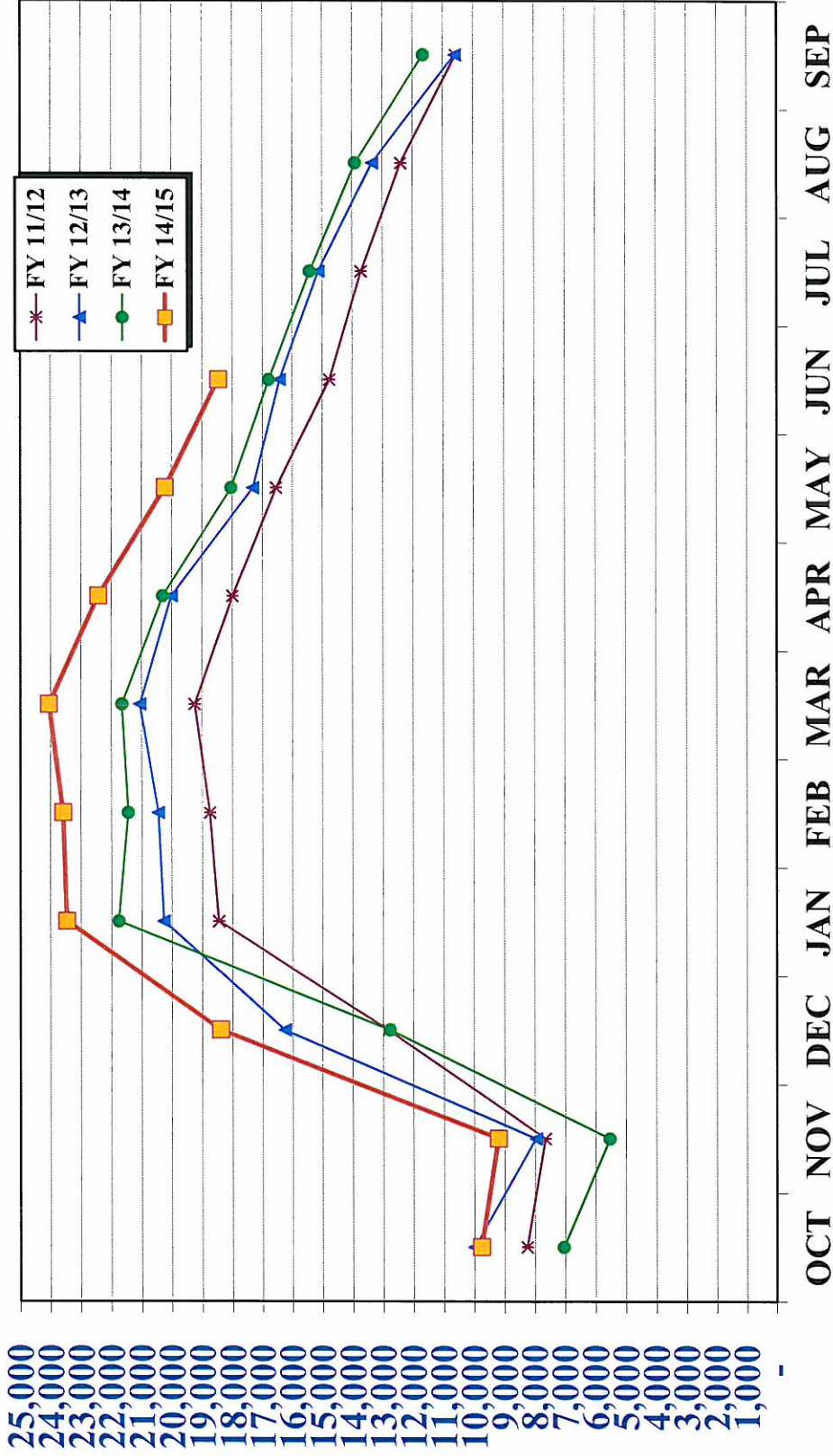




CITY OF MANSFIELD

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
June 30, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 11,927,152	\$ 1,503,890
Due From Other Funds	8,627	
	<u> </u>	<u> </u>
Total Assets	<u>\$ 11,935,780</u>	<u>\$ 1,503,890</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 1,157,110	\$ 1,252,071
Deferred Revenue	<u>75,383</u>	<u>-</u>
Total Liabilities	<u>1,232,493</u>	<u>1,252,071</u>
 FUND BALANCES:		
Fund Balance	6,743,206	1,178,139
Excess Revenues Over Expenditures	<u>3,960,081</u>	<u>(926,320)</u>
Total Fund Balances	<u>10,703,287</u>	<u>251,819</u>
 Total Liabilities And Fund Balances	<u>\$ 11,935,781</u>	<u>\$ 1,503,890</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number One Fund
For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	\$ -	\$ 495,824	\$ 494,900
Interest Income	332	-	3,027	476
Total Revenues	332	-	498,852	495,376
<u>EXPENDITURES:</u>				
General Government	621,844	-	1,538,771	1,421,696
Total Expenditures	621,844	-	1,538,771	1,421,696
Excess Of Revenues Over (Under) Expenditures	(621,511)	-	(1,039,919)	(926,320)
<u>OTHER FINANCING SOURCES (USES)</u>				
Bonds Issued	-	-	4,445,000	-
Premium on Bonds Issued	-	-	623,009	-
Discounts on Bonds Issued	-	-	(28,268)	-
Payment to Refunded Bond Escrow Agent	-	-	(39,741)	-
Total Other Financing Sources (Uses)	-	-	5,000,000	-
Net Change in Fund Balances	(621,511)	-	3,960,081	(926,320)
FUND BALANCE, BEGINNING	11,324,798	251,819	6,743,206	1,178,139
FUND BALANCE, ENDING	\$ 10,703,287	\$ 251,819	\$ 10,703,287	\$ 251,819

City of Mansfield, Texas

Comparative Balance Sheet - Tax Increment Reinvestment Zone Fund Number Two
June 30, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 7,318	\$ 13,788
Construction in Progress	-	-
Total Assets	<u>\$ 7,318</u>	<u>\$ 13,788</u>
<u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Retainage Payable	\$ -	\$ -
Deferred Revenue	-	-
Total Liabilities	<u>-</u>	<u>-</u>
FUND BALANCES:		
Fund Balance	3,538	-
Excess Revenues Over Expenditures	<u>3,780</u>	<u>13,788</u>
Total Fund Balances	<u>7,318</u>	<u>13,788</u>
Total Liabilities And Fund Balances	<u>\$ 7,318</u>	<u>\$ 13,788</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - TIRZ Number Two Fund
For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
<u>REVENUES:</u>				
Taxes, Penalties, And Interest	\$ -	\$ -	\$ 3,780	\$ 13,788
Interest Income	-	-	-	-
Total Revenues	-	-	3,780	13,788
<u>EXPENDITURES:</u>				
General Government	-	-	-	-
Total Expenditures	-	-	-	-
Excess Of Revenues Over (Under) Expenditures	-	-	3,780	13,788
<u>OTHER FINANCING SOURCES (USES)</u>				
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	-	-	3,780	13,788
FUND BALANCE, BEGINNING	7,318	13,788	3,538	-
FUND BALANCE, ENDING	<u>\$ 7,318</u>	<u>\$ 13,788</u>	<u>\$ 7,318</u>	<u>\$ 13,788</u>

City of Mansfield, Texas

Comparative Balance Sheet - Tree Mitigation Fund
June 30, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 252,832	\$ 585,453
Inventory	<u>61,228</u>	<u>61,228</u>
Total Assets	<u>\$ 314,060</u>	<u>\$ 646,681</u>
 <u>LIABILITIES & FUND BALANCES</u>		
 LIABILITIES:		
Accounts Payable	\$ -	\$ -
Accrued Liabilities	<u>6,419</u>	<u>5,755</u>
Total Liabilities	<u>6,419</u>	<u>5,755</u>
 FUND BALANCES:		
Fund Balance	582,400	848,639
Excess Revenues Over Expenditures	<u>(274,759)</u>	<u>(207,713)</u>
Total Fund Balances	<u>307,641</u>	<u>640,926</u>
 Total Liabilities And Fund Balances	<u>\$ 314,060</u>	<u>\$ 646,681</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Tree Mitigation Fund - For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
<u>REVENUES:</u>				
Tree Mitigation Fee	\$ -	\$ -	\$ -	\$ -
Other Income	-	-	742	-
Interest Income	14	-	140	226
Total Revenues	14	-	882	226
<u>EXPENDITURES:</u>				
Administrative Services	16,768	12,444	165,515	122,269
Contractual Services	3,516	5,334	110,126	85,670
Other Equipment	-	-	-	-
Total Expenditures	20,284	17,778	275,641	207,939
Excess Of Revenues Over (Under) Expenditures	(20,270)	(17,778)	(274,759)	(207,713)
<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	(20,270)	(17,778)	(274,759)	(207,713)
FUND BALANCE, BEGINNING	327,911	658,705	582,400	848,639
FUND BALANCE, ENDING	\$ 307,641	\$ 640,926	\$ 307,641	\$ 640,926

City of Mansfield, Texas

Comparative Balance Sheet - Hotel/Motel Occupancy Tax Fund
June 30, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 929,991	\$ 657,181
Accounts Receivable	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 929,991</u>	<u>\$ 657,181</u>
 <u>LIABILITIES & FUND BALANCES</u>		
 LIABILITIES:		
Accrued Liabilities	<u>\$ 4,456</u>	<u>\$ 4,018</u>
Total Liabilities	<u>4,456</u>	<u>4,018</u>
 FUND BALANCES:		
Fund Balance	817,845	600,695
Excess Revenues Over Expenditures	<u>107,689</u>	<u>52,468</u>
Total Fund Balances	<u>925,534</u>	<u>653,163</u>
 Total Liabilities And Fund Balances	<u>\$ 929,991</u>	<u>\$ 657,181</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 Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ORIGINAL BUDGET	FY15 OVER (UNDER) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Hotel Occupancy Tax	\$ 10,000	\$ 14,411	\$ 343,234	\$ 318,920	\$ 509,020	\$ (165,786)	67.43%
Miscellaneous Income	-	-	-	-	-	-	0.00%
Total Revenues	10,000	14,411	343,234	318,920	509,020	(165,786)	67.43%
<u>EXPENDITURES:</u>							
Mansfield Historical Society	1,072	1,097	11,203	13,236	30,505	(19,302)	36.72%
Kiwanis Club of Mansfield	-	-	2,500	2,500	2,500	-	100.00%
Mansfield Rotary Club	-	-	28,500	-	28,500	-	100.00%
Texas 76ers Pro Event	-	-	19,000	18,000	19,000	-	100.00%
Rockin 4th of July	-	34,500	-	34,500	16,000	(16,000)	0.00%
Mansfield Juneteenth Celebration	-	-	-	-	2,000	(2,000)	0.00%
Discover Historic Mansfield	-	-	-	46,064	3,500	(3,500)	0.00%
Mansfield Tourism	12,238	10,546	127,842	140,103	254,515	(126,673)	50.23%
Sunrise Rotary	-	-	-	8,000	20,000	(20,000)	0.00%
Pickled Mansfield Society	26,000	-	26,000	-	26,000	-	100.00%
Mansfield Comm Theater - Mainstage	-	-	-	1,048	5,000	(5,000)	0.00%
Mansfield 125:Wurst Fest	-	-	7,500	-	12,500	(5,000)	60.00%
Farr Best Theater - Christmas Performances	-	-	5,000	3,000	5,000	-	100.00%
Farr Best Theater - Winter Spring Performances	8,000	-	8,000	-	8,000	-	100.00%
Total Expenditures	47,309	46,143	235,545	266,451	433,020	(197,475)	54.40%
Excess Of Revenues Over (Under) Expenditures	(37,309)	(31,732)	107,689	52,468			
FUND BALANCE, BEGINNING	962,843	684,895	817,845	600,695			
FUND BALANCE, ENDING	\$ 925,534	\$ 653,163	\$ 925,534	\$ 653,163			

City of Mansfield, Texas

Comparative Budget and Cash Analysis -

Hotel/Motel Occupancy Tax Fund - For the Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	Budgeted Request	FY15 Amount To Date	Available Budget	FY15 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>				
Hotel Occupancy Tax	\$ 509,020	\$ 343,234	\$ 165,786	67.43%
Total Revenues	509,020	343,234	165,786	67.43%
<u>EXPENDITURES:</u>				
Mansfield Historical Society	30,505	11,203	19,302	36.72%
Kiwanis Club of Mansfield	2,500	2,500	-	100.00%
Mansfield Rotary Club	28,500	28,500	-	100.00%
Texas 76ers Pro Event	19,000	19,000	-	100.00%
Rockin 4th of July	16,000	-	16,000	0.00%
Mansfield Juneteenth Celebration	2,000	-	2,000	0.00%
Discover Historic Mansfield - Painted Pianos	3,500	-	3,500	0.00%
Mansfield Tourism	254,515	127,842	126,673	50.23%
Sunrise Rotary	20,000	-	20,000	0.00%
Pickled Mansfield Society	26,000	26,000	-	100.00%
Mansfield Comm Theater - Mainstage	5,000	-	5,000	0.00%
Mansfield 125/Wurst Fest	12,500	7,500	5,000	60.00%
Farr Best Theatre - Christmas Performances	5,000	5,000	-	100.00%
Farr Best Theatre - Winter/Spring Performances	8,000	8,000	-	100.00%
Total Expenditures	433,020	235,545	197,475	54.40%
Budgeted Reserve	\$ 76,000	\$ 107,689	\$ (31,689)	13.03%

SUPPLEMENTAL INFORMATION: CASH ANALYSIS

Beginning Cash Balance for Fiscal Year 2015	\$ 822,302
Plus: FY2015 Cash Collections	343,234
Less: FY2015 Cash Expenditures	(235,545)
Cash Balance as of June 30, 2015	929,991
Remaining Hotel/Motel Occupancy Funds to Collect	165,786
Remaining Hotel/Motel Occupancy Funds to Expend	(197,475)
Projected Cash Balance at September 30, 2015	\$ 898,302

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation
June 30, 2015 and 2014 (Unaudited)

<u>ASSETS:</u>	<u>2015</u>	<u>2014</u>
Cash And Investments	\$ 10,533,986	\$ 8,372,772
Receivables:		
Accounts	734,359	436,132
Prepays	-	-
Total Assets	<u>\$ 11,268,345</u>	<u>\$ 8,808,904</u>
<u>LIABILITIES & FUND BALANCES:</u>		
LIABILITIES:		
Accounts Payable	\$ 351,398	\$ 201,068
Due to Other Funds	-	-
Other Liabilities	67,980	57,974
Deferred Revenue	356,371	46,180
Total Liabilities	<u>775,749</u>	<u>305,222</u>
FUND BALANCES:		
Fund Balance	8,677,942	6,494,016
Excess Revenues Over (Under)		
Expenditures	<u>1,814,654</u>	<u>2,009,666</u>
Total Fund Balances	<u>10,492,596</u>	<u>8,503,682</u>
Total Liabilities And Fund Balances	<u>\$ 11,268,345</u>	<u>\$ 8,808,904</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 Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ADOPTED BUDGET	FY15 OVER (UNDER) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
REVENUES:							
Sales Tax Revenue	\$ 253,977	\$ 269,942	\$ 2,652,015	\$ 2,462,453	\$ 3,253,269	\$ (601,254)	81.52%
Contributions	-	300	500	2,416	-	500	0.00%
Interest Earnings	437	-	3,115	3,297	3,000	115	103.82%
Other Income	4,350	14,859	30,880	29,035	102,644	(71,765)	30.08%
MAC Revenue	136,408	48,478	500,854	447,197	337,356	163,499	148.46%
Lease Royalties	42,216	4,209	411,292	776,598	831,024	-	49.49%
Park Land Dedication Revenue	17,250	39,250	580,250	608,750	-	580,250	0.00%
Total Revenues	454,638	377,038	4,178,906	4,329,746	4,527,293	71,345	92.30%
EXPENDITURES:							
Administration	119,881	78,819	1,074,636	969,023	1,002,885	71,751	107.15%
Athletic Complex	27,455	44,981	250,757	242,989	357,350	(106,593)	70.17%
Rose Park	25,409	39,278	217,112	202,228	386,573	(169,461)	56.16%
Oliver Nature Park	31,192	41,908	256,332	326,116	673,100	(416,769)	38.08%
McClendon Park	-	-	-	-	-	-	0.00%
Chandler Park	-	-	-	-	-	-	0.00%
Recreational Center	40,252	44,160	407,466	431,195	777,638	(370,172)	52.40%
Linear Park	-	-	-	-	-	-	0.00%
Hardy Allmon Park	-	-	-	-	-	-	0.00%
Neighborhood Parks	-	-	-	-	-	-	0.00%
Projects	-	-	217,278	-	1,315,746	(1,098,468)	16.51%
Quadrant 4	-	-	40,692	132,000	-	40,692	0.00%
Non-Departmental	-	1,018	376	8,540	-	376	0.00%
Total Expenditures	244,188	250,164	2,464,650	2,312,091	4,513,293	(2,048,643)	54.61%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	210,450	126,874	1,714,256	2,017,655	14,000	2,119,988	12244.69%
OTHER FINANCING SOURCES (USES):							
Operating Transfers In (Out)	(11)	-	100,398	(7,989)	(14,000)	114,398	-717.13%
Cash Reserves	-	-	-	-	-	-	0.00%
Bond Proceeds	-	-	-	-	-	-	0.00%
Total Other Financing Sources (Uses)	(11)	-	100,398	(7,989)	(14,000)	114,398	-717.13%
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	210,438	126,874	1,814,654	2,009,666			
FUND BALANCE, BEGINNING	10,282,158	8,376,808	8,677,942	6,494,016			
FUND BALANCE, ENDING	\$ 10,492,596	\$ 8,503,682	\$ 10,492,596	\$ 8,503,682			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Economic Development Corporation
June 30, 2015 and 2014 (Unaudited)

	2015	2014
<u>ASSETS</u>		
Cash And Investments	\$ 7,569,417	\$ 6,075,953
Accounts Receivable	356,382	354,488
Restricted Assets:		
Cash and Investments, Projects	672,139	2,526,821
Fixed Assets (net of accumulated depreciation)	16,253,925	8,883,489
Deferred Issuance Cost	-	260,515
Total Assets	<u>\$ 24,851,864</u>	<u>\$ 18,101,266</u>
<u>LIABILITIES AND NET ASSETS</u>		
LIABILITIES:		
Accounts Payable	\$ 3,054	\$ 9,453
Accrued Liabilities	62,244	59,447
Retainage Payable	417,613	197,969
Bonds Payable	11,355,000	11,755,000
Unamortized Discounts on Bonds	(154,470)	(113,564)
Unamortized Premiums	190,190	20,567
Contract Commitments	4,068,992 *	1,964,575
Total Liabilities	<u>15,942,623</u>	<u>13,893,447</u>
NET ASSETS:		
Restricted	672,139	2,526,821
Unassigned	8,237,102	1,680,998
Total Net Assets	<u>8,909,241</u>	<u>4,207,819</u>
Total Liabilities & Net Assets	<u>\$ 24,851,864</u>	<u>\$ 18,101,266</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 Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
OPERATING REVENUES:				
Sales Tax Revenue	\$ 357,167	\$ 355,331	\$ 3,580,727	\$ 3,358,648
Gas Royalties	147	-	1,572	1,692
Intergovernmental	-	-	939,242	-
Miscellaneous	-	-	-	6,074
Total Operating Revenues	357,314	355,331	4,521,541	3,366,414
OPERATING EXPENDITURES:				
Administration	95,004	44,514	513,506	499,093
Promotions	3,278	8,051	55,138	71,271
Retention	-	73	10,246	5,100
Development Plan	-	-	3,004	2,156
Projects	162,666	540,282	2,481,450	5,589,393
Depreciation	251 *	251 *	2,283 *	2,283
Total Operating Expenditures	261,199	593,171	3,065,628	6,169,296
OPERATING INCOME	96,115	(237,840)	1,455,913	(2,802,882)
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	315	-	2,261	2,982
Sale of Property	-	-	-	-
Amortization	-	-	-	-
Interest and fiscal charges	-	(2,500)	(244,935)	(298,298)
Total Nonoperating Revenue	315	(2,500)	(242,674)	(295,316)
INCOME BEFORE OPERATING TRANSFERS	96,430	(240,340)	1,213,240	(3,098,198)
OPERATING TRANSFERS:				
Operating Transfers In (Out)	(21)	-	(14,960)	(10,522)
CHANGE IN NET ASSETS	96,409	(240,340)	1,198,279	(3,108,720)
NET ASSETS, BEGINNING	8,812,832	4,448,158	11,779,954	9,281,114
NET ASSETS, PROJECTS	- **	-	(4,068,992) **	(1,964,575)
NET ASSETS, ENDING	\$ 8,909,241	\$ 4,207,819	\$ 8,909,241	\$ 4,207,819

**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
June 30, 2015 and 2014 (Unaudited)

	2015	2014
<u>ASSETS</u>		
Cash And Investments	\$ 2,980,967	\$ 2,788,720
Receivables:		
Current Year Taxes	186,192	161,752
Delinquent Taxes (Net of Allowance of \$357,803)	-	-
Total Assets	<u>\$ 3,167,159</u>	<u>\$ 2,950,472</u>
 <u>LIABILITIES & FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	\$ 655	\$ 375,873
Deferred Revenue	186,192	161,752
Total Liabilities	<u>186,847</u>	<u>537,625</u>
FUND BALANCES:		
Fund Balance	855,768	596,140
Excess Revenues Over Expenditures	2,124,544	1,816,707
Total Fund Balances	<u>2,980,312</u>	<u>2,412,847</u>
Total Liabilities And Fund Balances	<u>\$ 3,167,159</u>	<u>\$ 2,950,472</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenue, Expenditures and Changes in Fund Balance -
General Obligation Debt Service - For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ORIGINAL BUDGET	FY15 OVER (UNDER) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 212,419	\$ 280,747	\$ 11,717,692	\$ 11,466,383	\$ 11,935,833	\$ (218,141)	98.17%
Recoveries	-	-	-	50,972	-	-	0.00%
Interest Income	63	-	278	253	-	278	0.00%
Total Revenues	212,481	280,747	11,717,970	11,517,608	11,935,833	(217,863)	98.17%
<u>EXPENDITURES:</u>							
Debt Service -							
Principal Retirement	-	-	7,450,000	7,895,000	7,965,000	(515,000)	93.53%
Interest	-	-	2,440,214	1,941,255	3,970,833	(1,530,619)	61.45%
Lease Payments	-	-	-	-	-	-	0.00%
Bond Issuance Cost	-	-	155,800	111,802	-	155,800	0.00%
Fiscal Charges	-	-	12,999	11,825	-	12,999	0.00%
Total Expenditures	-	-	10,059,013	9,959,881	11,935,833	(1,876,820)	84.28%
Excess Of Revenues Over (Under) Expenditures	212,481	280,747	1,658,957	1,557,726			
<u>OTHER FINANCING SOURCES (USES)</u>							
Refunding Bonds Issued	-	-	11,700,000	6,710,000			
Premium on Bonds Issued	-	-	1,773,891	192,313			
Discounts on Bonds Issued	-	-	(68,304)	(33,333)			
Payment to Refunded Bond Escrow Agent	-	-	(12,940,000)	(6,610,000)			
Total Other Financing Sources (Uses)	-	-	465,587	258,980			
Net Change in Fund Balances	212,481	280,747	2,124,544	1,816,707			
FUND BALANCE, BEGINNING	2,767,830	2,132,100	855,768	596,140			
FUND BALANCE, ENDING	\$ 2,980,312	\$ 2,412,847	\$ 2,980,312	\$ 2,412,847			

City of Mansfield, Texas

Comparative Balance Sheet - Mansfield Parks Facilities Development Corporation Debt Service -
June 30, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 916,410</u>	<u>\$ 928,947</u>
Total Assets	<u>\$ 916,410</u>	<u>\$ 928,947</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	207,380	255,082
Excess Revenues Over (Under) Expenditures	<u>709,029</u>	<u>673,865</u>
Total Fund Balances	<u>916,410</u>	<u>928,947</u>
Total Liabilities And Fund Balances	<u>\$ 916,410</u>	<u>\$ 928,947</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 Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ADOPTED BUDGET	FY15 OVER (UNDER) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
<u>REVENUES:</u>							
Taxes, Penalties, And Interest	\$ 103,190	\$ 85,389	\$ 928,712	\$ 896,195	\$ 1,238,283	\$ (309,571)	75.00%
Interest Income	-	-	-	9,744	-	-	0.00%
Total Revenues	103,190	85,389	928,712	905,939	1,238,283	(309,571)	75.00%
<u>EXPENDITURES:</u>							
Debt Service							
Principal Retirement	-	-	-	-	805,000	(805,000)	0.00%
Interest And Fiscal Charges	-	-	219,683	232,074	433,283	(213,600)	50.70%
Non-departmental	-	-	-	-	-	-	0.00%
Total Expenditures	-	-	219,683	232,074	1,238,283	(1,018,600)	17.74%
Excess Of Revenues Over (Under) Expenditures	103,190	85,389	709,029	673,865			
FUND BALANCE, BEGINNING	813,220	843,558	207,380	255,082			
FUND BALANCE, ENDING	<u>\$ 916,410</u>	<u>\$ 928,947</u>	<u>\$ 916,410</u>	<u>\$ 928,947</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
June 30, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 19,884,708	\$ 11,040,746
Projects In Process		
Current Year	3,082,883	5,450,163
Prior Year	<u>12,587,193</u>	<u>6,328,791</u>
Total Assets	<u>\$ 35,554,785</u>	<u>\$ 22,819,700</u>
 <u>LIABILITIES AND FUND BALANCES</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ 146,781	\$ 133,318
Deposits	351,349	576,349
Retainage Payable	93,139	332,809
Other Liabilities	<u>17,412</u>	<u>14,998</u>
Total Liabilities	<u>608,681</u>	<u>1,057,474</u>
 <u>FUND BALANCES:</u>		
Fund Balance	21,468,431	12,324,345
Excess Revenues Over (Under)		
Expenditures	<u>13,477,673</u>	<u>9,437,881</u>
Total Fund Balance	<u>34,946,104</u>	<u>21,762,226</u>
Total Liabilities And Fund Balance	<u>\$ 35,554,785</u>	<u>\$ 22,819,700</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Street Construction Fund - For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
REVENUES:				
Recoveries	\$ -	\$ 150,000	\$ 1,342,225	\$ 2,302,324
Contributions	-	-	-	-
Intergovernmental	-	-	-	-
Roadway Impact Fees	261,267	68,765	1,404,409	661,874
Interest Income	1,072	-	5,778	3,197
Total Revenues	262,341	218,765	2,752,413	2,967,395
EXPENDITURES:				
Administrative	36,950	30,430	369,739	325,937
Street Improvements	-	-	-	-
Total Expenditures	36,950	30,430	369,739	325,937
EXCESS OF REVENUES OVER(UNDER) EXPENDITURES	225,391	188,335	2,382,673	2,641,458
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	9,715,000	6,800,000
Bond Issuance Costs	-	-	(82,768)	(56,390)
Premiums on Bond Issuance	-	-	1,527,148	98,766
Discounts on Bond Issuance	-	-	(64,381)	(45,952)
Total Other Financing Sources (Uses)	-	-	11,095,000	6,796,423
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	225,391	188,335	13,477,673	9,437,881
FUND BALANCE, BEGINNING	34,720,713	21,573,891	21,468,431	12,324,345
FUND BALANCE, ENDING	\$ 34,946,104	\$ 21,762,226	\$ 34,946,104	\$ 21,762,226

City of Mansfield, Texas

Comparative Balance Sheet - Building Construction Fund
June 30, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 1,381,287	\$ 4,737,601
Total Assets	<u>\$ 1,381,287</u>	<u>\$ 4,737,601</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
LIABILITIES:		
Accounts Payable	\$ -	\$ -
Due to Other Funds	-	-
Retainage Payable	<u>113,853</u>	<u>36,186</u>
Total Liabilities	<u>113,853</u>	<u>36,186</u>
 FUND BALANCE:	3,035,174	430,489
Excess Revenues Over (Under)		
Expenditures	<u>(1,767,739)</u>	<u>4,270,926</u>
Total Fund Balance	<u>1,267,435</u>	<u>4,701,415</u>
Total Liabilities And Fund Balance	<u>\$ 1,381,287</u>	<u>\$ 4,737,601</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
Building Construction Fund - For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
REVENUES:				
Interest Income	\$ 80	\$ -	\$ 636	\$ 680
Rental Of Facilities	-	-	-	-
Contributions	-	-	-	-
Miscellaneous Income	-	-	-	-
Grant Revenue	-	-	-	-
Total Revenues	80	-	636	680
EXPENDITURES:				
Administration	-	-	-	37,505
Police	-	-	-	-
Fire Station	-	117,462	32,906	385,751
Library	-	-	-	-
City Hall Expansion	-	-	-	-
Animal Control Expansion	28,000	-	87,710	7,500
Tactical Training Range	15,725	70,739	1,206,811	172,129
Dispatch Expansion	52,767	132,740	440,948	234,076
Total Expenditures	96,492	320,941	1,768,375	836,961
Excess Revenues Over (Under) Expenditures	(96,412)	(320,941)	(1,767,739)	(836,281)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	-	5,110,000
Bond Issuance Costs	-	-	-	(42,481)
Premiums on Bond Issuance	-	-	-	74,220
Discounts on Bond Issuance	-	-	-	(34,532)
Operating Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	5,107,207
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(96,412)	(320,941)	(1,767,739)	4,270,926
FUND BALANCE, BEGINNING	1,363,847	5,022,356	3,035,174	430,489
FUND BALANCE, ENDING	\$ 1,267,435	\$ 4,701,415	\$ 1,267,435	\$ 4,701,415

City of Mansfield, Texas

Comparative Balance Sheet - Equipment Replacement Fund
June 30, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	<u>\$ 867,501</u>	<u>\$ 1,281,817</u>
Total Assets	<u><u>\$ 867,501</u></u>	<u><u>\$ 1,281,817</u></u>
 <u>LIABILITIES AND FUND BALANCES</u>		
LIABILITIES:		
Accounts Payable	<u>\$ -</u>	<u>\$ -</u>
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>
 FUND BALANCE:	1,222,776	(71,500)
Excess Revenues Over Expenditures	<u>(355,275)</u>	<u>1,353,317</u>
Total Fund Balance	<u>867,501</u>	<u>1,281,817</u>
 Total Liabilities And Fund Balance	<u><u>\$ 867,501</u></u>	<u><u>\$ 1,281,817</u></u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Equipment Replacement Fund - For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Grants	-	-	-	-
Other Income	-	752	-	64,094
Interest Income	-	-	18	93
Total Revenues	-	752	18	64,187
EXPENDITURES:				
Administration	-	-	-	183
Information Services	-	-	92,310	20,425
Code Enforcement	-	-	-	-
Planning	-	-	-	-
Streets	-	-	-	242,204
Animal Control	-	-	39,497	-
Parks Department	-	-	93,350	-
Senior Citizens	-	-	50,243	-
Library	49,952	-	54,052	-
Fire	25,077	-	1,288,440	359,983
Police Department	83,814	-	492,402	23,644
Total Expenditures	158,842	-	2,110,293	646,440
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(158,842)	752	(2,110,275)	(582,254)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	1,710,000	1,936,614
Bond Issuance Costs	-	-	(20,146)	(16,405)
Premium on Bond Issuance	-	-	73,405	34,174
Discounts on Bond Issuance	-	-	(8,259)	(18,813)
Transfer In (Out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	1,755,000	1,935,570
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(158,842)	752	(355,275)	1,353,317
FUND BALANCE, BEGINNING	1,026,343	1,281,064	1,222,776	(71,500)
FUND BALANCE, ENDING	\$ 867,501	\$ 1,281,817	\$ 867,501	\$ 1,281,817

City of Mansfield, Texas

Comparative Balance Sheet - Parks Construction Fund
June 30, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 14,112	\$ 16,179
Total Assets	<u>\$ 14,112</u>	<u>\$ 16,179</u>
 <u>LIABILITIES AND FUND BALANCE</u>		
<u>LIABILITIES:</u>		
Accounts Payable	\$ -	\$ -
Retainage Payable	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>
 FUND BALANCE:	16,212	1,202,754
Excess Revenues Over Expenditures	<u>(2,100)</u>	<u>(1,186,575)</u>
Total Fund Balance	<u>14,112</u>	<u>16,179</u>
Total Liabilities And Fund Balance	<u>\$ 14,112</u>	<u>\$ 16,179</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
Parks Construction Fund - For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Recoveries	-	-	-	-
Interest Income	-	-	-	586
Total Revenues	-	-	-	586
EXPENDITURES:				
Administration	-	-	-	3,964
Aquatics Facility	-	-	-	-
Oliver Nature Park	-	-	2,100	1,183,197
Total Expenditures	-	-	2,100	1,187,161
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(2,100)	(1,186,575)
OTHER FINANCING SOURCES (USES):				
Bond Proceeds	-	-	-	-
Bond Issuance Costs	-	-	-	-
Premiums on Bond Issuance	-	-	-	-
Discounts on Bond Issuance	-	-	-	-
Transfer In (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	-	-	(2,100)	(1,186,575)
FUND BALANCE, BEGINNING	14,112	16,179	16,212	1,202,754
FUND BALANCE, ENDING	\$ 14,112	\$ 16,179	\$ 14,112	\$ 16,179

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
June 30, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ 13,047,994	\$ 23,005,140
Receivables:		
Accounts (net of allowance of \$853,952)	3,800,667	3,786,290
Inventory	575,001	253,751
Restricted Assets:		
Cash and Investments	17,058,214	14,604,868
Fixed Assets (net of accumulated depreciation)	164,762,997	155,100,910
Deferred Bond Issuance Cost	<u>-</u>	<u>772,115</u>
Total Assets	<u>\$ 199,244,873</u>	<u>\$ 197,523,074</u>

City of Mansfield, Texas

Comparative Balance Sheet - Utility Fund
June 30, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 63,286	\$ 432
Accrued Liabilities	328,475	285,207
Payable From Restricted Assets:		
Deposits	1,376,730	1,323,207
Bonds Payable-Current		
Accrued Interest	1,186,847	1,038,882
Accounts Payable	-	-
Accrued Liabilities	17,001	14,706
Retainage Payable	589,166	413,473
From Unrestricted Assets:		
Current	3,695,000	3,820,000
Long-Term, Net	44,990,428	48,444,594
Compensated Absences	<u>384,191</u>	<u>323,878</u>
Total Liabilities	<u>52,631,123</u>	<u>55,664,379</u>
<u>NET ASSETS</u>		
Invested In Capital Assets (net of related debt)	126,464,267	111,656,191
Reserved for Debt Service	6,671,516	6,557,110
Unreserved	<u>13,477,967</u>	<u>23,645,394</u>
Total Net Assets	<u>146,613,750</u>	<u>141,858,695</u>
Total Liabilities And Net Assets	<u>\$ 199,244,873</u>	<u>\$ 197,523,074</u>

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Utility Fund - For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ADOPTED BUDGET	FY15 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Water Service	\$ 1,142,999	\$ 1,493,431	\$ 10,914,090	\$ 10,433,853	\$ 15,309,745	\$ (4,395,655)	71.29%
Sewer Service	742,443	846,694	6,835,904	6,501,707	9,861,287	(3,025,383)	69.32%
Water Penalties	36,178	46,530	375,532	420,852	556,502	(180,971)	67.48%
Water Taps	2,160	-	8,028	5,940	12,058	(4,030)	66.58%
Meter Set Fee	10,575	5,250	70,475	43,363	90,810	(20,335)	77.61%
Utility Miscellaneous	9,587	8,799	83,612	78,582	70,000	13,612	119.45%
Restore Service Fee	9,514	7,312	81,944	93,158	93,954	(12,010)	87.22%
Sewer Tap	-	-	1,270	1,650	4,000	(2,730)	31.75%
Water Impact Fees	88,500	53,660	947,120	621,410	700,000	247,120	135.30%
Sewer Impact Fees	58,205	29,134	579,125	362,860	400,000	179,125	144.78%
Pretreatment Fees	-	-	65,181	11,270	100,000	(34,819)	65.18%
Other Income	5,664	8,296	306,517	169,122	139,478	167,039	219.76%
Contribution	-	-	-	-	-	-	0.00%
Total Revenues	\$ 2,105,824	\$ 2,499,106	20,268,797	\$ 18,743,767	\$ 27,337,834	\$ (7,069,037)	74.14%

City of Mansfield

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Utility Fund - For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ADOPTED BUDGET	FY15 OVER (UNDER) BUDGET	PERCENT COLLECTED TO BUDGET
OPERATING EXPENSES:							
Administration	46,442	37,073	487,989	377,018	733,065	(245,077)	66.57%
Billing And Collection	57,830	53,073	561,864	540,710	876,375	(314,511)	64.11%
Meter Reading/Repairs	59,667	125,888	519,871	851,499	841,184	(321,313)	61.80%
Water Distribution	77,439	72,445	746,322	609,721	824,766	(78,444)	90.49%
Wastewater Collection	439,321	422,586	4,461,517	4,043,327	6,432,892	(1,971,375)	69.35%
Water Treatment	480,040	538,452	5,704,586	4,772,912	7,813,875	(2,109,290)	73.01%
Water Quality	19,210	23,200	216,474	133,110	169,215	47,259	127.93%
Laboratory Services	7,579	6,940	79,161	72,527	106,329	(27,168)	74.45%
Water Demand Management	7,142	6,899	84,984	72,990	124,991	(40,007)	67.99%
Depreciation	231,900	226,896	2,110,372	2,070,801	-	2,110,372	0.00%
Total Operating Expenses	1,426,571	1,513,451	14,973,138	13,544,615	17,922,692	(2,949,554)	77.30%
OPERATING INCOME (LOSS)	679,254	985,655	5,295,659	5,199,153	9,415,142	(4,119,483)	
NONOPERATING REVENUES (EXPENSES):							
Non-Departmental	(8,730)	(9,118)	(89,500)	(77,853)	(473,387)	383,887	18.91%
Interest Revenue	1,395	128	11,727	16,278	6,021	5,706	194.76%
Interest And Fiscal Charges	(197,060)	(207,776)	(1,925,681)	(1,874,375)	(8,676,449)	6,750,768	22.19%
Bad Debt Expense	-	-	-	-	-	-	0.00%
Net Nonoperating Revenues (Expenses)	(204,396)	(216,766)	(2,003,454)	(1,935,950)	(9,143,814)	7,140,360	21.91%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	474,858	768,888	3,292,205	3,263,202	271,328	3,020,877	1213.37%
OPERATING TRANSFERS:							
Transfers In (Out)	(271)	-	(195,314)	(185,879)	(271,328)	76,014	71.98%
Net Operating Transfers	(270.78)	-	(195,314)	(185,879)	(271,328)	76,014	71.98%
CHANGE IN NET ASSETS	474,587	768,888	3,096,891	3,077,323	0	3,096,891	
NET ASSETS BEGINNING	146,139,163	141,089,806	143,516,859	138,781,371	143,516,859	-	
NET ASSETS ENDING	\$ 146,613,750	\$ 141,858,695	146,613,750	\$ 141,858,695	\$ 143,516,859	\$ 3,096,891	

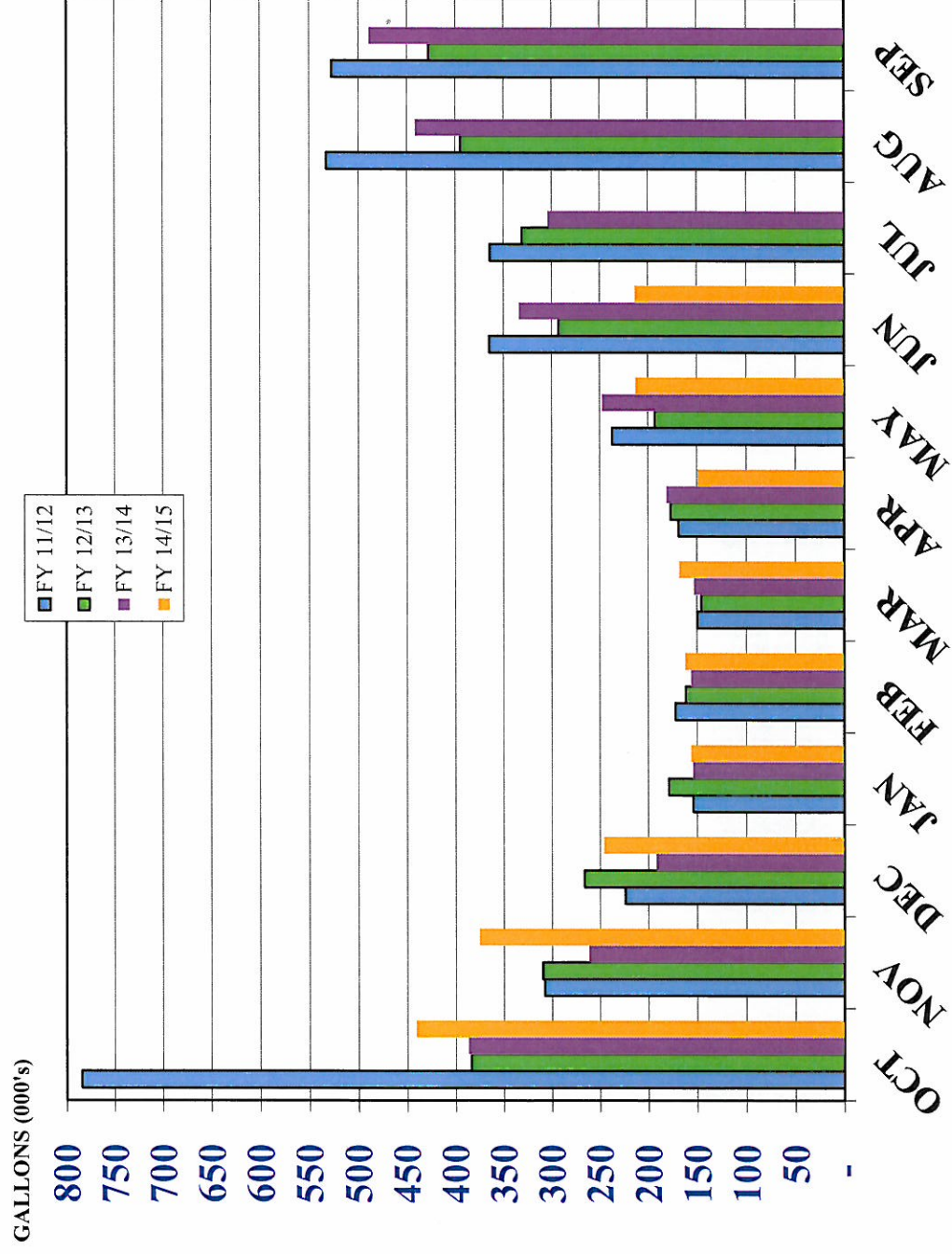
CITY OF MANSFIELD
UTILITY FUND
REVENUE BOND COVERAGE

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 2014, the City achieved a 1.73 bond coverage ratio which exceeded the 1.10 required by the bond ordinance. For fiscal year 2015 the revised bond coverage ratio is projected at 1.47.

CITY OF MANSFIELD

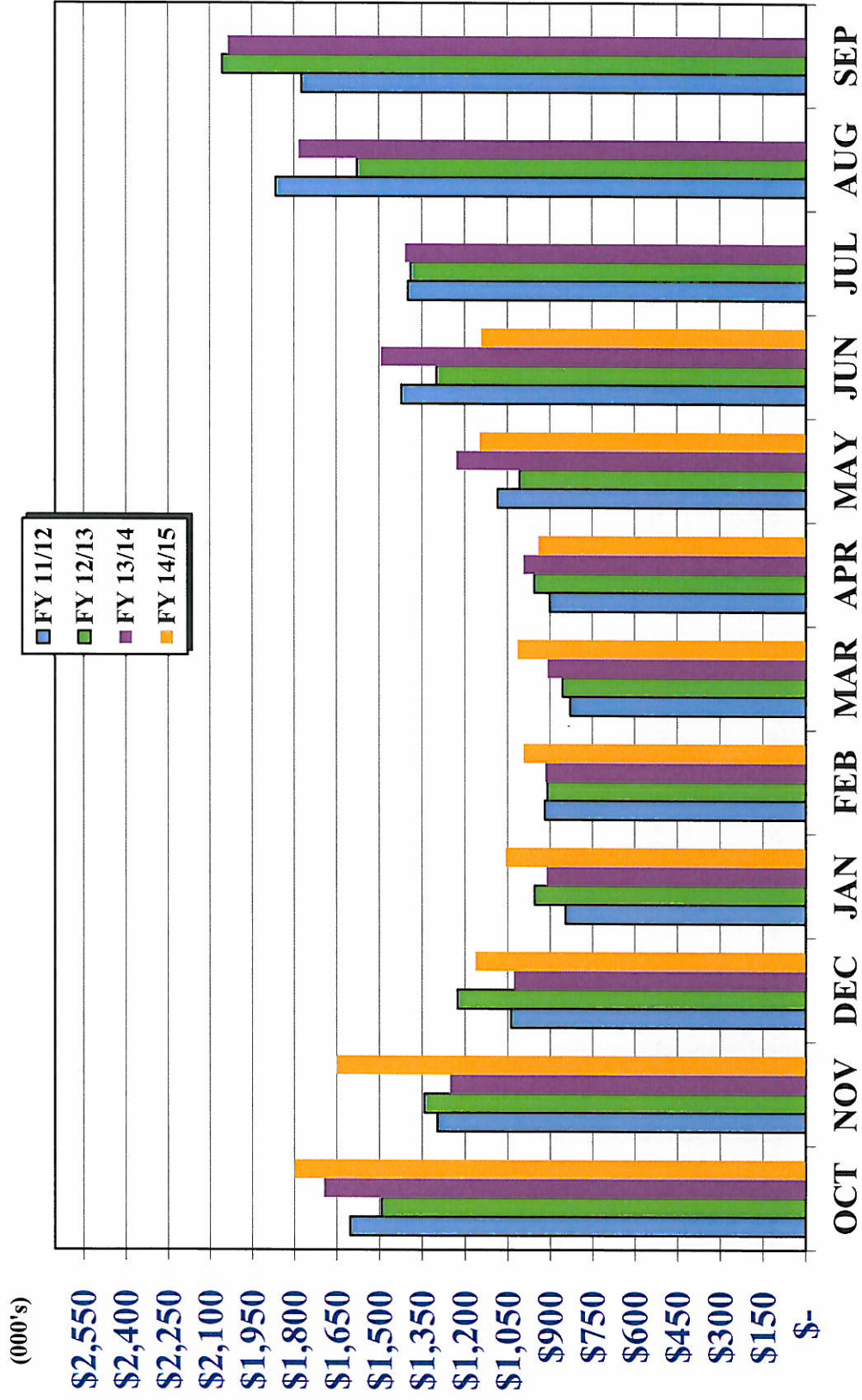
WATER CONSUMPTION





CITY OF MANSFIELD

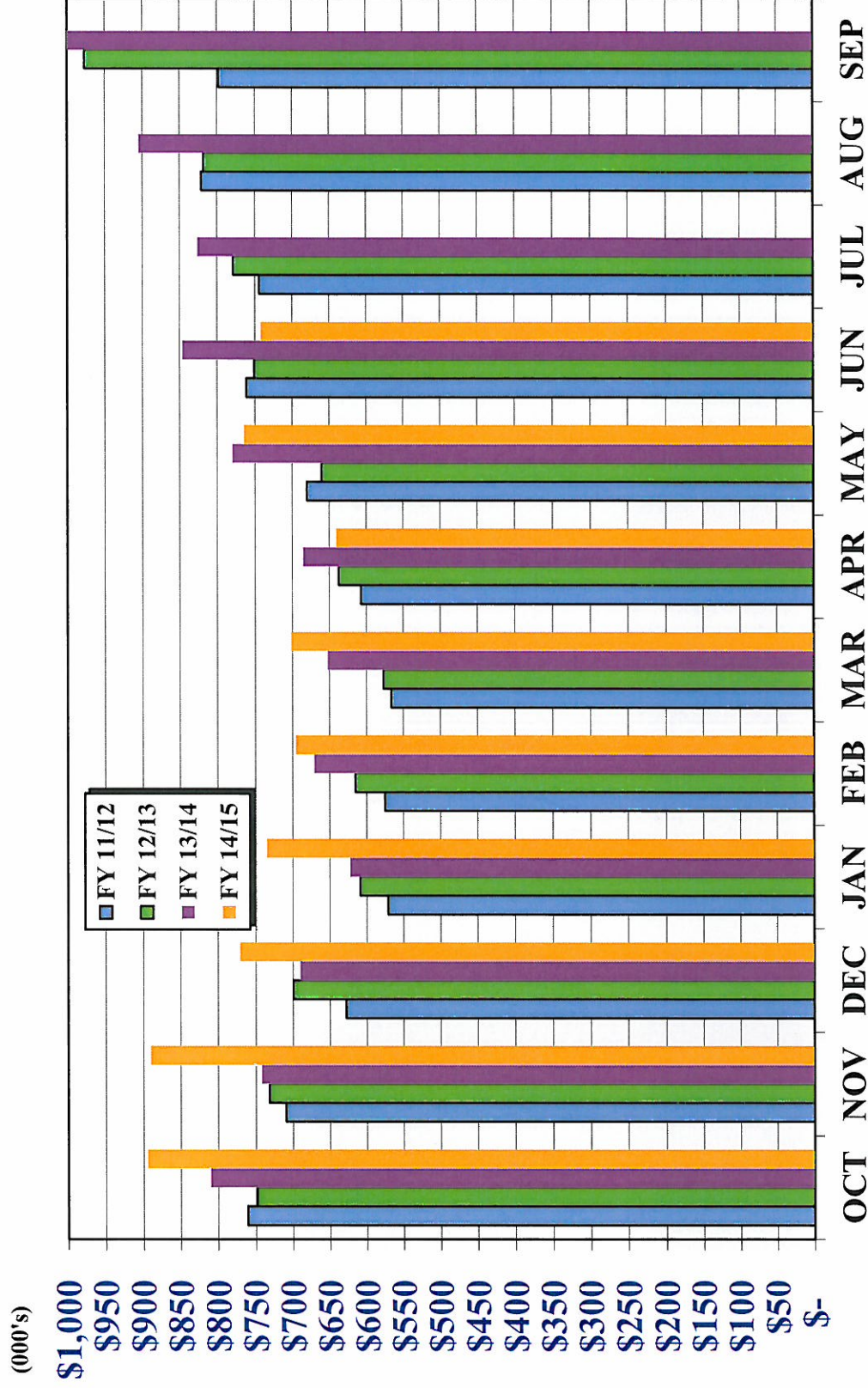
UTILITY FUND - WATER SALES





CITY OF MANSFIELD

UTILITY FUND - SEWER SERVICE

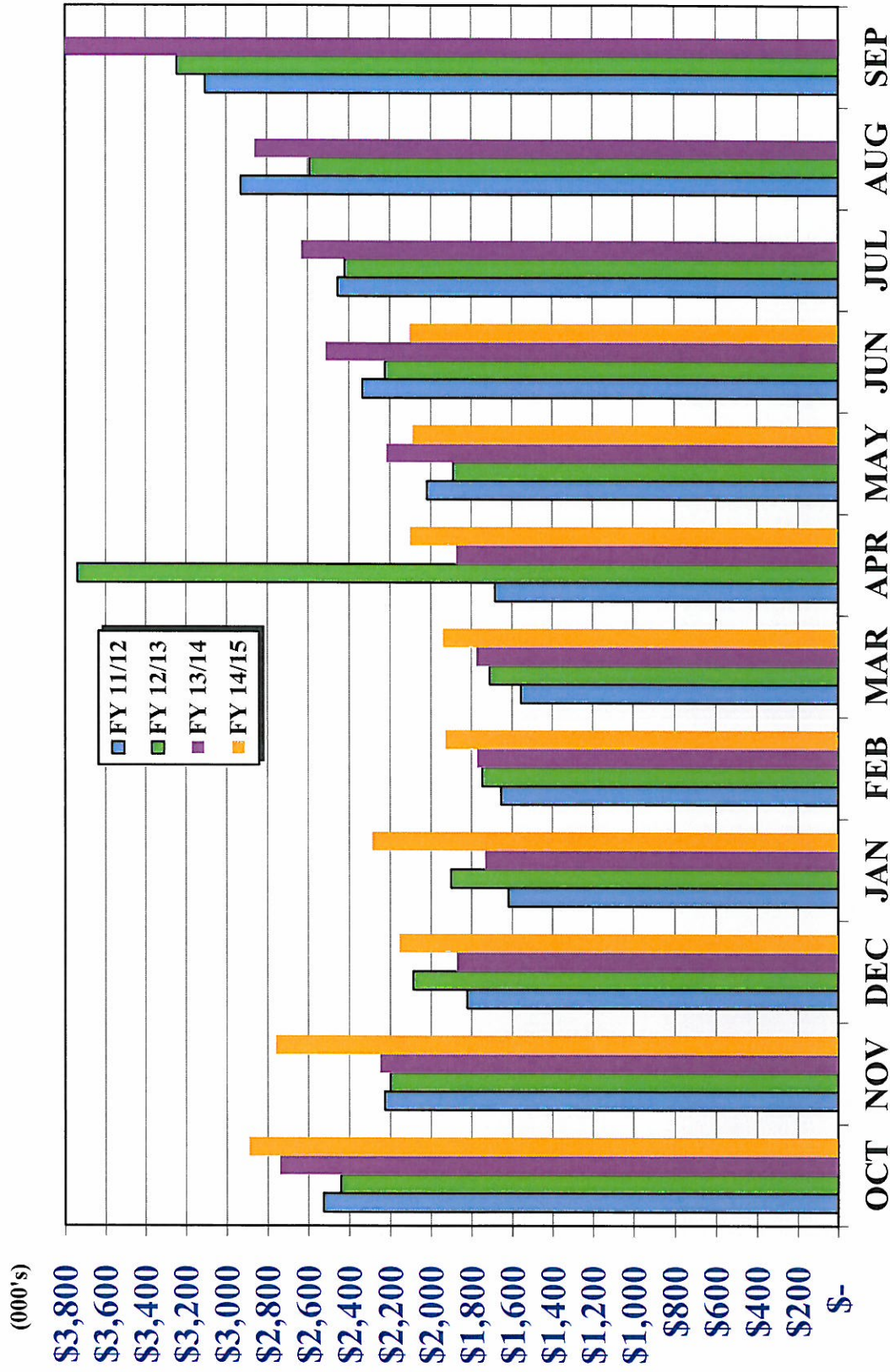




MANSFIELD
T E X A S

CITY OF MANSFIELD

UTILITY FUND - TOTAL REVENUES



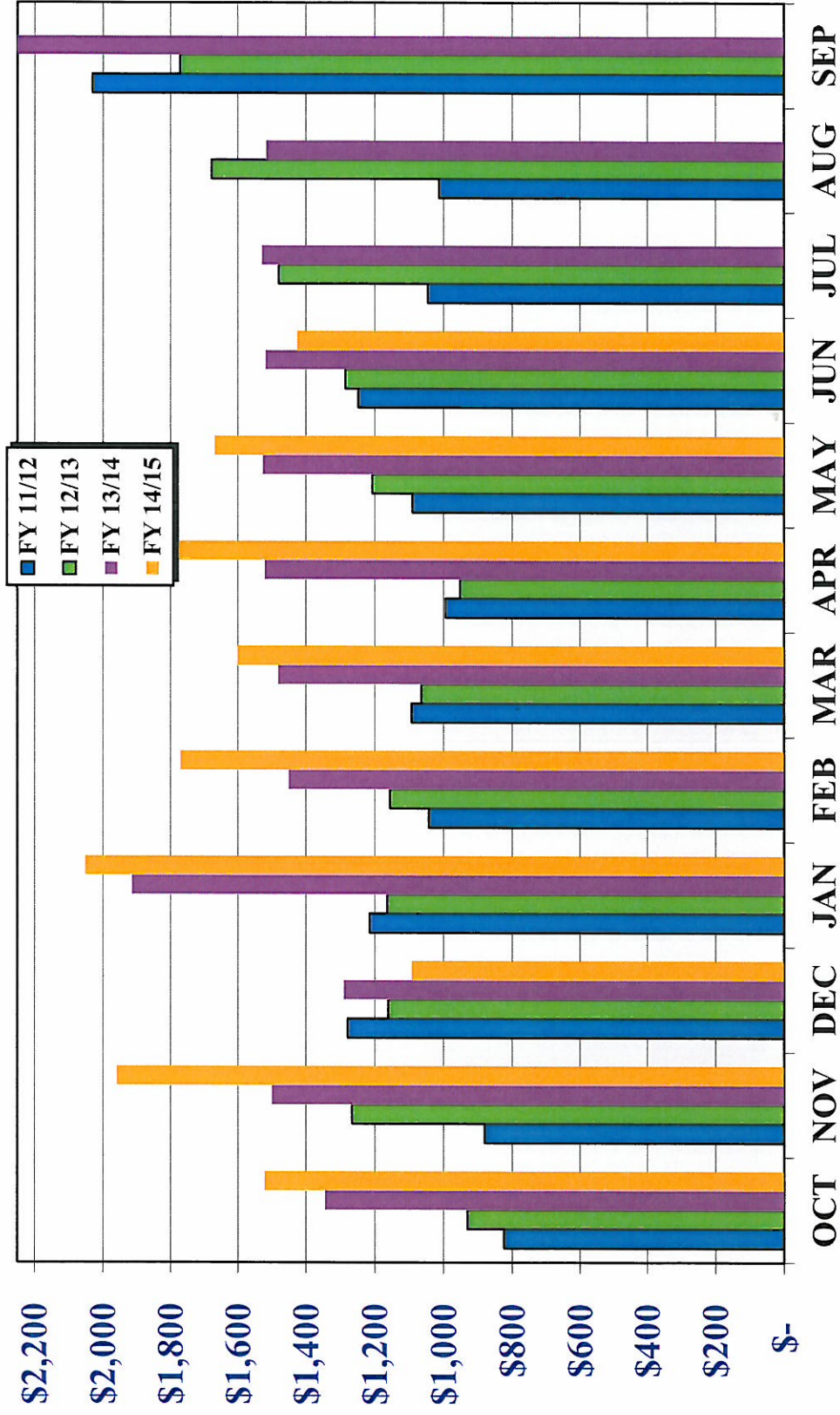


MANSFIELD
T E X A S

CITY OF MANSFIELD

UTILITY OPERATING EXPENDITURES

(000's)



Rainfall Update

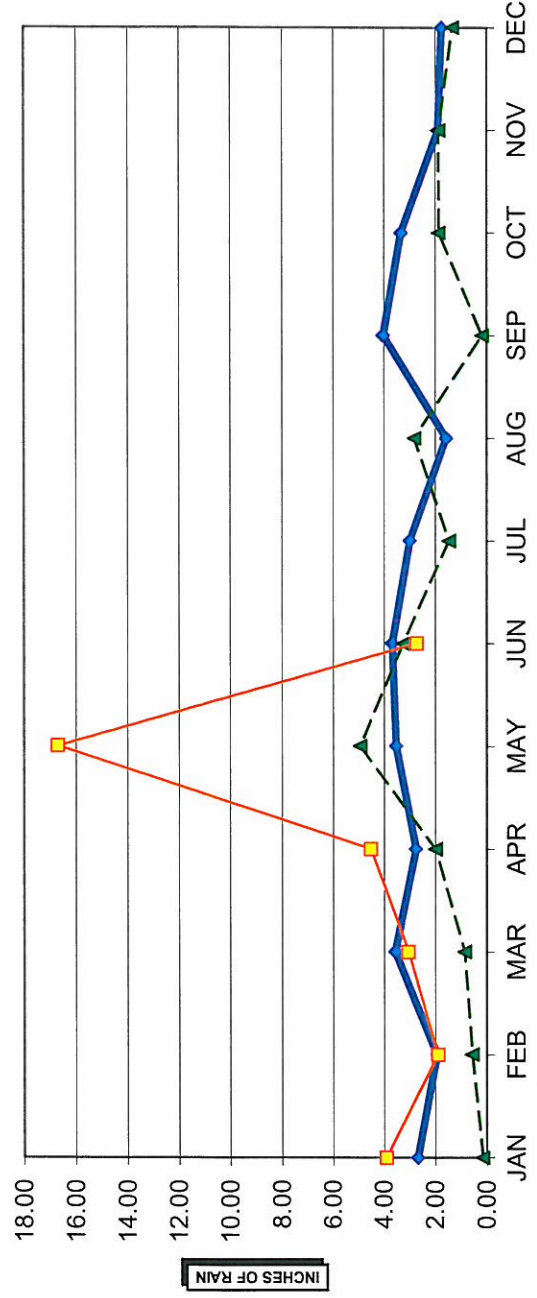
June 2015

Average (2004-2014)

	AVG	2014	2015
JAN	2.68	0.17	3.92
FEB	1.95	0.58	1.91
MAR	3.57	0.87	3.06
APR	2.76	2.00	4.53
MAY	3.54	4.94	16.71
JUN	3.69	3.26	2.74
JUL	3.00	1.48	
AUG	1.59	2.83	
SEP	4.04	0.20	
OCT	3.35	1.88	
NOV	1.91	1.89	
DEC	1.78	1.35	

TOTAL 33.86 21.45 32.87
TO DATE

June



City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
June 30, 2015 and 2014 (Unaudited)

	<u>2015</u>	<u>2014</u>
<u>ASSETS</u>		
Cash And Investments	\$ (87,849)	\$ 446,755
Receivables:		
Accounts	445,306	290,697
Inventory	28,016	18,898
Restricted Assets:		
Cash And Investments	105,515	702,118
Fixed Assets (net of accumulated depreciation)*	6,723,218 *	6,802,474
Deferred Issuance Cost	<u>-</u>	<u>29,250</u>
 Total Assets	 <u>\$ 7,214,204</u>	 <u>\$ 8,290,192</u>

* Includes estimated depreciation through the balance sheet date.

City of Mansfield, Texas

Comparative Balance Sheet - Law Enforcement Complex
June 30, 2015 and 2014 (Unaudited)

	2015	2014
<u>LIABILITIES</u>		
Accounts Payable	\$ 12,658	\$ 200,528
Accrued Liabilities	549,357	279,507
Payable From Restricted Assets:		
Inmate Trust	88,956	98,983
General Obligation Debt Payable:		
Bonds Payable-Current	30,000	-
Accrued Interest	15,582	26,547
Long-Term	620,407	1,154,203
Compensated Absences	537,658	518,930
	<hr/>	<hr/>
Total Liabilities	1,854,618	2,278,698
	<hr/>	<hr/>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	5,617,299	5,863,091
Unreserved	(257,713)	148,403
	<hr/>	<hr/>
Total Net Assets	5,359,586	6,011,494
	<hr/>	<hr/>
Total Liabilities And Net Assets	\$ 7,214,204	\$ 8,290,192
	<hr/>	<hr/>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets -
Law Enforcement Complex - For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE	FY15 ADOPTED BUDGET	FY15 OVER (UNDER) BUDGET	FY15 PERCENT COLLECTED TO BUDGET
OPERATING REVENUES:							
Charges For Services	\$ 768,345	\$ 775,388	\$ 6,608,886	\$ 7,063,406	\$ 9,594,384	\$ (2,985,498)	68.88%
Salary Reimbursement	10,655	17,345	117,130	101,252	90,395	26,734	129.57%
Miscellaneous	-	-	-	4,764	-	-	0.00%
Transportation	152	1,777	11,288	13,380	12,000	(712)	94.07%
Commissary Sales	22,757	26,938	182,034	237,201	255,534	(73,500)	71.24%
Telephone Commission	16,175	17,891	125,378	133,565	167,000	(41,622)	75.08%
Total Operating Revenues	818,084	839,340	7,044,716	7,553,569	10,119,313	(3,074,597)	69.62%
OPERATING EXPENSES:							
Administration	19,897	21,484	204,324	194,516	278,800	(74,476)	73.29%
Operations	531,889	525,447	5,416,488	5,334,601	7,479,162	(2,062,673)	72.42%
Support	61,326	68,536	615,861	457,993	973,587	(357,726)	63.26%
Food Service	25,768	48,352	359,302	421,691	522,583	(163,282)	68.75%
Medical Service	38,966	35,964	348,265	357,059	588,913	(240,648)	59.14%
Commissary	31,057	25,423	169,050	203,657	255,534	(86,483)	66.16%
Depreciation	21,777	20,664	198,171	188,759	-	198,171	0.00%
Total Operating Expenses	730,680	745,869	7,311,462	7,158,277	10,098,579	(2,787,117)	72.40%
OPERATING INCOME (LOSS)	87,405	93,471	(266,746)	395,292	20,734	(287,480)	-1286.49%
NON OPERATING REVENUES (EXPENSES)							
Interest Revenue	-	-	-	-	-	-	0.00%
Other Income	-	-	133	23,850	26,094	(25,961)	0.51%
Other Expenses	-	-	(80)	-	(46,828)	46,749	0.17%
Amortization	-	-	-	-	-	-	0.00%
Interest And Fiscal Charges	(4,424)	(6,551)	(39,812)	(58,955)	(574,269)	534,457	6.93%
Net Nonoperating Revenues (Expenses)	(4,424)	(6,551)	(39,759)	(35,105)	(595,003)	555,244	6.68%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	82,981	86,921	(306,505)	360,187	(574,269)	267,764	
OPERATING TRANSFERS:							
Transfer In (Out)	-	-	-	-	574,269	(574,269)	0.00%
Net Operating Transfers	-	-	-	-	574,269	(574,269)	0.00%
CHANGE IN NET ASSETS	82,981	86,921	(306,505)	360,187	-	(306,505)	
NET ASSETS BEGINNING	5,276,605	5,924,573	5,666,091	5,651,307	5,666,091	-	
NET ASSETS ENDING	\$ 5,359,586	\$ 6,011,494	\$ 5,359,586	\$ 6,011,494	\$ 5,666,091	\$ (306,505)	

City of Mansfield, Texas

Comparative Balance Sheet - Drainage Utility Fund
June 30, 2015 and 2014 (Unaudited)

	2015	2014
<u>ASSETS</u>		
Cash And Investments	\$ 1,660,631	\$ 1,772,211
Accounts Receivable	161,334	158,892
Restricted Assets:		
Cash and Investments	518,021	698,776
Fixed Assets (Net of accumulated depreciation)	6,860,473	6,820,990
Deferred charges	-	167,679
Total Assets	<u>\$ 9,200,459</u>	<u>\$ 9,618,548</u>
<u>LIABILITIES</u>		
Accounts Payable	\$ 523	\$ -
Accrued Liabilities	11,090	6,740
Retainage Payable	-	-
Bond Payable	4,735,000	5,105,000
Accrued Interest Payable	61,404	65,279
Unamortized Discounts on Bonds	(280,424)	(308,221)
Unamortized Premiums on Bonds	61,971	68,444
Total Liabilities	<u>4,589,564</u>	<u>4,937,242</u>
<u>NET ASSETS</u>		
Invested in Capital Assets (net of related debt)	2,467,206	2,422,999
Reserved for Debt Service	333,336	333,944
Unrestricted	1,810,353	1,924,363
Total Net Assets	<u>4,610,895</u>	<u>4,681,306</u>
Total Liabilities And Net Assets	<u>\$ 9,200,459</u>	<u>\$ 9,618,548</u>

City of Mansfield, Texas

Comparative Combined Statement of Revenues, Expenses, and Changes in Net Assets-
Drainage Utility Fund - For the Month and Nine Months Ended June 30, 2015 and 2014 (Unaudited)

	FY15 MONTH TO DATE	FY14 MONTH TO DATE	FY15 YEAR TO DATE	FY14 YEAR TO DATE
OPERATING REVENUES:				
Drainage Fee	\$ 109,965	\$ 108,104	\$ 982,925	\$ 970,108
Total Operating Revenues	109,965	108,104	982,925	970,108
OPERATING EXPENSES:				
Administration	41,807	14,164	464,521	495,101
General Maintenance	11,813	3,475	182,032	217,410
Depreciation	9,635	8,632	86,465	78,827
Total Operating Expenses	63,255	26,271	733,019	791,338
OPERATING INCOME (LOSS)	46,710	81,833	249,906	178,770
NONOPERATING REVENUES (EXPENSES):				
Interest Revenue	47	-	335	152
Other Income	-	164,104	192,995	276,817
Amortization	-	-	-	-
Interest and fiscal charges	(12,281)	(13,056)	(112,219)	(119,040)
Net Nonoperating Revenue	(12,233)	151,048	81,111	157,929
INCOME (LOSS) BEFORE OPERATING TRANSFERS	34,476	232,881	331,017	336,699
OPERATING TRANSFERS				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	(108,639)	-
Net Operating Transfers	-	-	(108,639)	-
CHANGE IN NET ASSETS	34,476	232,881	222,377	336,699
NET ASSETS, BEGINNING	4,576,419	4,448,425	4,388,518	4,344,607
NET ASSETS, ENDING	\$ 4,610,895	\$ 4,681,306	\$ 4,610,895	\$ 4,681,306

CITY OF MANSFIELD, TEXAS
SALES TAX COMPARISON
INFORMATION

GENERAL FUND
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2014 TO SEPTEMBER 2015

MONTH	FY14	FY15	DOLLAR VALUE INCREASE (DECREASE) FY 2014/2015	PERCENTAGE INCREASE (DECREASE) FY 2014/2015
OCTOBER	799,782.09	894,193.33	94,411.24	11.80%
NOVEMBER	635,872.04	731,291.17	95,419.13	15.01%
DECEMBER	679,735.14	736,202.87	56,467.73	8.31%
JANUARY	1,008,661.49	1,081,771.35	73,109.86	7.25%
FEBRUARY	607,806.21	678,190.00	70,383.79	11.58%
MARCH	613,646.15	623,124.87	9,478.72	1.54%
Subtotal	4,345,503.12	4,744,773.59	399,270.47	9.19%
APRIL	890,936.42	939,590.07	48,653.65	5.46%
MAY	756,847.78	749,108.16	(7,739.62)	-1.02%
JUNE	708,976.43	712,763.85	3,787.42	0.53%
JULY	891,638.89			
AUGUST	726,066.73			
SEPTEMBER	718,976.75			
YTD TOTAL	9,038,946.12	7,146,235.67	(1,892,710.45)	-20.94%
BUDGET		8,983,103.80		
OVER/(UNDER) BUDGET		(1,836,868.13)		

MANSFIELD PARKS FACILITIES DEVELOPMENT CORP.
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2014
TO SEPTEMBER 2015

MONTH	FY14	FY15	DOLLAR VALUE INCREASE (DECREASE) 2014/2015	PERCENTAGE INCREASE (DECREASE) 2014/2015
OCTOBER	399,991.04	447,096.67	47,105.63	11.78%
NOVEMBER	317,936.02	365,645.58	47,709.56	15.01%
DECEMBER	339,867.58	368,101.44	28,233.86	8.31%
JANUARY	504,330.74	540,885.67	36,554.93	7.25%
FEBRUARY	303,903.11	339,904.99	36,001.88	11.85%
MARCH	306,823.08	311,562.44	4,739.36	1.54%
Subtotal	2,172,851.57	2,373,196.79	200,345.22	9.22%
APRIL	445,468.22	469,795.03	24,326.81	5.46%
MAY	378,423.90	374,554.08	(3,869.82)	-1.02%
JUNE	354,488.22	356,381.93	1,893.71	0.53%
JULY	445,819.44			
AUGUST	363,033.36			
SEPTEMBER	359,488.38			
YTD TOTAL	4,519,573.09	3,573,927.83	(945,645.26)	-20.92%

MANSFIELD ECONOMIC DEVELOPMENT CORP.
YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2014 TO SEPTEMBER 2015

MONTH	FY14	FY15	DOLLAR VALUE INCREASE (DECREASE) 2014/2015	PERCENTAGE INCREASE (DECREASE) 2014/2015
OCTOBER	399,991.04			
		447,096.67	47,105.63	11.78%
NOVEMBER	317,936.02			
		365,645.58	47,709.56	15.01%
DECEMBER	339,867.57			
		368,101.44	28,233.87	8.31%
JANUARY	504,330.74			
		540,885.67	36,554.93	7.25%
FEBRUARY	303,903.11			
		339,904.99	36,001.88	11.85%
MARCH	306,823.07	311,562.44	4,739.37	1.54%
Subtotal	2,172,851.55	2,373,196.79	200,345.24	9.22%
APRIL	445,468.22	469,795.03	24,326.81	5.46%
MAY	378,423.90	374,554.08	(3,869.82)	-1.02%
JUNE	354,488.22	356,381.93	1,893.71	0.53%
JULY	445,819.44			
AUGUST	363,033.37			
SEPTEMBER	359,488.38			
YTD TOTAL	4,519,573.08	3,573,927.83	(945,645.25)	-20.92%

GENERAL FUND
MANSFIELD PARKS DEVELOPMENT CORP.
AND
MANSFIELD ECONOMIC DEVELOPMENT CORP.
COMBINED TOTAL YEAR TO DATE SALES TAX COMPARISON
OCTOBER 2014 TO SEPTEMBER 2015

MONTH	FY14	FY15	DOLLAR VALUE INCREASE (DECREASE) 2014/2015	PERCENTAGE INCREASE (DECREASE) 2014/2015
OCTOBER	1,599,964.17	1,788,386.69	188,422.52	11.78%
NOVEMBER	1,271,744.08	1,462,582.33	190,838.25	15.01%
DECEMBER	1,359,470.29	1,472,405.77	112,935.48	8.31%
JANUARY	2,017,322.98	2,163,542.70	146,219.72	7.25%
FEBRUARY	1,215,612.43	1,356,379.99	140,767.56	11.58%
MARCH	1,227,292.30	1,246,249.74	18,957.44	1.54%
Subtotal	8,691,406.25	9,489,547.22	798,140.97	9.18%
APRIL	1,781,872.86	1,879,180.13	97,307.27	5.46%
MAY	1,513,695.57	1,498,216.32	(15,479.25)	-1.02%
JUNE	1,417,952.87	1,425,527.70	7,574.83	0.53%
JULY	1,783,277.79			
AUGUST	1,452,133.45			
SEPTEMBER	1,437,953.50			
YTD TOTAL	18,078,292.29	14,292,471.37	(3,785,820.92)	-20.94%
BUDGET		17,966,207.60		
OVER/(UNDER) BUDGET		(3,673,736.23)		

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 June for Fiscal Year 2015.

A handwritten signature in black ink, reading 'Peter K. Phillis, CPA'. The signature is written in a cursive style with a horizontal line underneath the name.

Peter K. Phillis, CPA
Investment Officer

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 6/30/2015

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	0.083	2,346,243.33	2,346,243.33	2,346,243.33	2,346,243.33	N/A	1		3.54
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	5,004,284.54	5,004,284.54	5,004,284.54	5,004,284.54	N/A	1		7.56
Sub Total / Average				0.075	7,350,527.87	7,350,527.87	7,350,527.87	7,350,527.87		1	0.00	11.10
06 - Tree Mitigation												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.083	209,844.49	209,844.49	209,844.49	209,844.49	N/A	1		0.32
Sub Total / Average				0.083	209,844.49	209,844.49	209,844.49	209,844.49		1	0.00	0.32
10 - Debt Services												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.083	722,097.06	722,097.06	722,097.06	722,097.06	N/A	1		1.09
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	225,050.11	225,050.11	225,050.11	225,050.11	N/A	1		0.34
Sub Total / Average				0.080	947,147.17	947,147.17	947,147.17	947,147.17		1	0.00	1.43
15 - Street Construction												
AIM Invesco MM	AIM	Money Market	9/30/1999	0.002	446,304.53	446,304.53	446,304.53	446,304.53	N/A	1		0.67
Nations Funds MM	MF0008	Money Market	10/25/1999	0.083	3,084,964.96	3,084,964.96	3,084,964.96	3,084,964.96	N/A	1		4.66
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	2,444.41	2,444.41	2,444.41	2,444.41	N/A	1		0.00
Sub Total / Average				0.073	3,533,713.90	3,533,713.90	3,533,713.90	3,533,713.90		1	0.00	5.34
16 - Building Construction												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	75,121.28	75,121.28	75,121.28	75,121.28	N/A	1		0.11
Sub Total / Average				0.072	75,121.28	75,121.28	75,121.28	75,121.28		1	0.00	0.11
19 - Drainage Utility Fund												
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	801,000.58	801,000.58	801,000.58	801,000.58	N/A	1		1.21
Sub Total / Average				0.072	801,000.58	801,000.58	801,000.58	801,000.58		1	0.00	1.21
23 - Mansfield Parks 1/2 Sales Tax												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.083	2,519,008.39	2,519,008.39	2,519,008.39	2,519,008.39	N/A	1		3.80
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	3,402,722.91	3,402,722.91	3,402,722.91	3,402,722.91	N/A	1		5.14
Sub Total / Average				0.077	5,921,731.30	5,921,731.30	5,921,731.30	5,921,731.30		1	0.00	8.94
24 - Mansfield Parks Land Dedication												
Nations Funds MM	MF0008	Money Market	10/25/1999	0.083	74,955.93	74,955.93	74,955.93	74,955.93	N/A	1		0.11
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	1,003,694.87	1,003,694.87	1,003,694.87	1,003,694.87	N/A	1		1.52

Average				0.071	5,041,240.20	5,041,240.20	5,041,240.20	5,041,240.20		1	0.00 7.61
81 - Street Construction 2012 Issue											
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	2,005,114.26	2,005,114.26	2,005,114.26	2,005,114.26	N/A	1	3.03
Sub Total / Average				0.072	2,005,114.26	2,005,114.26	2,005,114.26	2,005,114.26		1	0.00 3.03
82 - Street Construction 2013 Issue											
Nations Funds MM	MF0008	Money Market	7/1/2013	0.083	1,167,910.63	1,167,910.63	1,167,910.63	1,167,910.63	N/A	1	1.76
TexStar LGIP	TEXSTAR	Local Government Investment Pool	7/31/2013	0.072	550,652.95	550,652.95	550,652.95	550,652.95	N/A	1	0.83
Sub Total / Average				0.079	1,718,563.58	1,718,563.58	1,718,563.58	1,718,563.58		1	0.00 2.60
83 - 2014 Street Construction Fund											
TexStar LGIP	TEXSTAR	Local Government Investment Pool	1/8/2014	0.072	3,970,401.90	3,970,401.90	3,970,401.90	3,970,401.90	N/A	1	6.00
Sub Total / Average				0.072	3,970,401.90	3,970,401.90	3,970,401.90	3,970,401.90		1	0.00 6.00
84 - 2015 Streets Contruction											
Nations Funds MM	MF0008	Money Market	4/1/2015	0.083	4,650,938.03	4,650,938.03	4,650,938.03	4,650,938.03	N/A	1	7.02
TexStar LGIP	TEXSTAR	Local Government Investment Pool	4/30/2015	0.072	1,219,604.93	1,219,604.93	1,219,604.93	1,219,604.93	N/A	1	1.84
Sub Total / Average				0.081	5,870,542.96	5,870,542.96	5,870,542.96	5,870,542.96		1	0.00 8.86
90 - Utility Construction Fund 90											
TexStar LGIP	TEXSTAR	Local Government Investment Pool	11/2/2012	0.072	1,954,315.23	1,954,315.23	1,954,315.23	1,954,315.23	N/A	1	2.95
Sub Total / Average				0.072	1,954,315.23	1,954,315.23	1,954,315.23	1,954,315.23		1	0.00 2.95
92 - Utility Construcion											
Nations Funds MM	MF0008	Money Market	9/30/2014	0.083	1,151,534.97	1,151,534.97	1,151,534.97	1,151,534.97	N/A	1	1.74
Sub Total / Average				0.083	1,151,534.97	1,151,534.97	1,151,534.97	1,151,534.97		1	0.00 1.74
Total / Average				0.075	66,224,123.42	66,224,123.42	66,224,123.42	66,224,123.42		1	0.00 100

City of Mansfield
Tracker Portfolio Set Up - by Issuer
 Report Format: By Transaction
 Group By: Issuer
Portfolio/Report Group: All Portfolios
As of 6/30/2015

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	0.002	446,304.53	446,304.53	446,304.53	446,304.53	N/A	1		0.67	15 - Street Construction
Sub Total / Average			0.002	446,304.53	446,304.53	446,304.53	446,304.53		1	0.00	0.67	
Nations Funds												
Nations Funds MM	MF0008	10/25/1999	0.083	1,211,925.14	1,211,925.14	1,211,925.14	1,211,925.14	N/A	1		1.83	39 - Economic Development
Nations Funds MM	MF0008	10/25/1999	0.083	1,319,096.29	1,319,096.29	1,319,096.29	1,319,096.29	N/A	1		1.99	28 - Utility Construction Fund 28
Nations Funds MM	MF0008	7/1/2013	0.083	1,167,910.63	1,167,910.63	1,167,910.63	1,167,910.63	N/A	1		1.76	82 - Street Construction 2013 Issue
Nations Funds MM	MF0008	9/30/2014	0.083	1,151,534.97	1,151,534.97	1,151,534.97	1,151,534.97	N/A	1		1.74	92 - Utility Construction
Nations Funds MM	MF0008	10/25/1999	0.083	2,346,243.33	2,346,243.33	2,346,243.33	2,346,243.33	N/A	1		3.54	01 - General Fund
Nations Funds MM	MF0008	10/25/1999	0.083	3,084,964.96	3,084,964.96	3,084,964.96	3,084,964.96	N/A	1		4.66	15 - Street Construction
Nations Funds MM	MF0008	4/1/2015	0.083	4,650,938.03	4,650,938.03	4,650,938.03	4,650,938.03	N/A	1		7.02	84 - 2015 Streets Construction
Nations Funds MM	MF0008	10/25/1999	0.083	2,983,630.83	2,983,630.83	2,983,630.83	2,983,630.83	N/A	1		4.51	25 - Water & Sewer
Nations Funds MM	MF0008	10/25/1999	0.083	2,519,008.39	2,519,008.39	2,519,008.39	2,519,008.39	N/A	1		3.80	23 - Mansfield Parks 1/2 Sales Tax
Nations Funds MM	MF0008	4/11/2012	0.083	2,850,816.93	2,850,816.93	2,850,816.93	2,850,816.93	N/A	1		4.30	27 - Revenue Bond Reserve
Nations Funds MM	MF0008	10/25/1999	0.083	722,097.06	722,097.06	722,097.06	722,097.06	N/A	1		1.09	10 - Debt Services
Nations Funds MM	MF0008	8/31/2014	0.083	-439,479.23	-439,479.23	-439,479.23	-439,479.23	N/A	1		-0.66	61 - TIF#1-South Pointe Project #1
Nations Funds MM	MF0008	10/25/1999	0.083	74,955.93	74,955.93	74,955.93	74,955.93	N/A	1		0.11	24 - Mansfield Parks Land Dedication
Nations Funds MM	MF0008	10/25/1999	0.083	209,844.49	209,844.49	209,844.49	209,844.49	N/A	1		0.32	06 - Tree Mitigation
Sub Total / Average			0.083	23,853,487.75	23,853,487.75	23,853,487.75	23,853,487.75		1	0.00	36.02	
TexStar												
TexStar LGIP	TEXSTAR	11/2/2012	0.072	3,402,722.91	3,402,722.91	3,402,722.91	3,402,722.91	N/A	1		5.14	23 - Mansfield Parks 1/2 Sales Tax
TexStar LGIP	TEXSTAR	11/2/2012	0.072	3,705,983.23	3,705,983.23	3,705,983.23	3,705,983.23	N/A	1		5.60	39 - Economic Development
TexStar LGIP	TEXSTAR	11/2/2012	0.072	75,121.28	75,121.28	75,121.28	75,121.28	N/A	1		0.11	16 - Building Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.072	2,444.41	2,444.41	2,444.41	2,444.41	N/A	1		0.00	15 - Street Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.072	5,004,284.54	5,004,284.54	5,004,284.54	5,004,284.54	N/A	1		7.56	01 - General Fund
TexStar LGIP	TEXSTAR	8/31/2014	0.072	5,480,719.43	5,480,719.43	5,480,719.43	5,480,719.43	N/A	1		8.28	61 - TIF#1-South Pointe Project #1
TexStar LGIP	TEXSTAR	11/2/2012	0.072	4,756,927.35	4,756,927.35	4,756,927.35	4,756,927.35	N/A	1		7.18	28 - Utility Construction Fund 28
TexStar	TEXSTAR	1/8/2014	0.072	3,970,401.90	3,970,401.90	3,970,401.90	3,970,401.90	N/A	1		6.00	83 - 2014 Street

LGIP											Construction Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.072	5,620,715.09	5,620,715.09	5,620,715.09	5,620,715.09	N/A	1	8.49	25 - Water & Sewer
TexStar LGIP	TEXSTAR	7/31/2013	0.072	550,652.95	550,652.95	550,652.95	550,652.95	N/A	1	0.83	82 - Street Construction 2013 Issue
TexStar LGIP	TEXSTAR	1/8/2014	0.072	325,638.65	325,638.65	325,638.65	325,638.65	N/A	1	0.49	35 - Tactical Training Range
TexStar LGIP	TEXSTAR	11/2/2012	0.072	650,743.12	650,743.12	650,743.12	650,743.12	N/A	1	0.98	50 - TIF
TexStar LGIP	TEXSTAR	1/8/2014	0.072	950,655.98	950,655.98	950,655.98	950,655.98	N/A	1	1.44	31 - Animal Control Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.072	1,003,694.87	1,003,694.87	1,003,694.87	1,003,694.87	N/A	1	1.52	24 - Mansfield Parks Land Dedication
TexStar LGIP	TEXSTAR	4/30/2015	0.072	1,219,604.93	1,219,604.93	1,219,604.93	1,219,604.93	N/A	1	1.84	84 - 2015 Streets Construction
TexStar LGIP	TEXSTAR	11/2/2012	0.072	218,540.32	218,540.32	218,540.32	218,540.32	N/A	1	0.33	38 - MEDC I&S Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.072	801,000.58	801,000.58	801,000.58	801,000.58	N/A	1	1.21	19 - Drainage Utility Fund
TexStar LGIP	TEXSTAR	11/2/2012	0.072	2,005,114.26	2,005,114.26	2,005,114.26	2,005,114.26	N/A	1	3.03	81 - Street Construction 2012 Issue
TexStar LGIP	TEXSTAR	11/2/2012	0.072	225,050.11	225,050.11	225,050.11	225,050.11	N/A	1	0.34	10 - Debt Services
TexStar LGIP	TEXSTAR	11/2/2012	0.072	1,954,315.23	1,954,315.23	1,954,315.23	1,954,315.23	N/A	1	2.95	90 - Utility Construction Fund 90
Sub Total / Average			0.072	41,924,331.14	41,924,331.14	41,924,331.14	41,924,331.14		1	0.00	63.31
Total / Average			0.075	66,224,123.42	66,224,123.42	66,224,123.42	66,224,123.42		1	0.00	100